

E.M.G. YADAVA WOMEN'S COLLEGE, MADURAI – 625 014.
(An Autonomous Institution – Affiliated to Madurai Kamaraj University)
Re-accredited (3rd Cycle) with Grade A+ & CGPA 3.51 by NAAC

DEPARTMENT OF COMMERCE



CBCS with OBE

MASTER OF COMMERCE

PROGRAMME CODE - OPC

COURSE STRUCTURE

(w.e.f. 2021 – 2022 Batch onwards)



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CRITERION - I

1.1.3 Details of courses offered by the institution that focus on employability / entrepreneurship / skill development during the year.

Syllabus copies with highlights of contents focusing on
Employability / Entrepreneurship / Skill Development



To be Noted:

HIGHLIGHTED COLORS	COURSES
	Employability
	Skill Development
	Entrepreneurship
	Skilled & Employability

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CBCS and OBE

DEPARTMENT OF COMMERCE - PG
 (w.e.f. 2021 - 2022 Onwards)

VISION

1. To empower the students with the knowledge and problem solving skills and make them to realize their potential and assure them to cope with the competitiveness globally.
2. To envision the Department of Commerce as an ICMA Centre with excellence and create more Chartered Accountants.

MISSION

1. To empower the students to become innovative entrepreneurs, to contribute to the success of business and betterment to the society.
2. To prepare students for higher education in Commerce, Management and Business studies.
3. To inculcate the use of information and communication technology in the Teaching Learning Process.
4. To establish internship with industry, business, professionals and government so as to enhance the experience and gain knowledge of the students.
5. To develop the students to become socially responsible and globally employable through our Course Structure

Programme Educational Objectives (PEOs)
M.Com

S.No	On completion of the Programme, the student will be able to
PEO1	To become experts in Accounting Methodology and enhance Professionalism through innovative practices to be tactful to face unforeseen demand and change situational roles in industry and academics.
PEO2	Stimulate the student's capabilities towards innovation and creativity in problem solving skills in business modeling with societal impact.
PEO3	To adopt innovative opportunities, latest technologies and develop new businesses. Educate and to deal with the complex issues of the business community in particular and society at large.
PEO4	Communicate effectively by reading with insight, writing effective reports, speaking independently, listening to give effective response, and comprehending & designing in documentation.
PEO5	Uphold and improve the students technical and managerial competencies through career and professional learning Viz., Chartered Accountants (CA), Cost & Management Accountants (CMA), Company Secretary (CS) and advanced degree programmes in the field of Commerce.
PEO6	Possess skills on management, leadership and team building among the group, enhanced with social responsibility and ethical values for shaping them as professionals and entrepreneurs

Programme Outcomes (POs) with Graduate Attributes

Sl.No	Graduate Attributes	On completion of the Programme, the student will be able to
PO1	Knowledge Base	Empower the students through knowledge about the foundation of commerce. Inculcate the digital and technical advancements and reinforce them through the curriculum.
PO2	Problem Analysis & Investigation	Attain practical exposure which would train the students to face the modern challenges and become self reliant in the competitive society
PO3	Communication Skills & Design	Gain thorough soft skills, mindset, communication skills, tools, attributes and various other leadership skills augmented during the degree.
PO4	Individual and Team Work	Become strong and stable by shaping their young minds with ethics, team work and emotional intelligence through education and academic activities.
PO5	Professionalism, Ethics and equity	Become competent and accessible to variety of career opportunities in both the public and private sectors in national and international grounds.
PO6	Lifelong learning	Preparation of students in excelling and perusal of their higher education. Become proficient and equipped in encountering competitive examinations of national and international

Programme Specific Outcomes (PSOs) with Graduate Attributes

Sl.No	Graduate Attributes	On completion of the Programme, the student will be able to
PSO1	Knowledge Base	Knowledge about commerce, Accounting, Techniques of Business with marketing, Insurance, Banking Law and Practice and Latest Corporate Accounting Methods.
PSO2	Problem Analysis & Investigation	Students can become tax Consultants by knowing various issues on Taxation. Students will be able to interpret the financial position of a concern based on qualitative and quantitative accounting data of the business which helps in prediction and forecasting and enhances their management skills.
PSO3	Communication Skills & Design	Students learn the Decision Making skills through costing and Management Accounting Principles, creating Accounting software, computer educating and E-commerce principles.
PSO4	Individual and Team Work	To inculcate process of deriving an idea for creating of innovative products and putting forth the product into the market.
PSO5	Professionalism, Ethics and equity	To achieve the true impact of business through advertisement, salesmanship, auditing and entrepreneurial development.
PSO6	Lifelong learning	Face Competitive exams, learn CA, CS, ICWA, and become bank Tax consultant, bank employees, company secretary, teachers, professor, staff agent, government jobs and marketing managers.

Eligibility for Admission

Pass in B.Com., or any other UG program considered as equivalent to B.Com., as per Tamil Nadu Government orders.

Duration of the Course

The students shall undergo prescribed course of study for the period of two academic years under CBCS semester pattern with Outcome Based Education.

Medium of Instruction: English

System: Choice Based Credit System with Outcome Based Education.

Courses of Study with Credit Distribution

Category	No. of Courses	No. of Credits
Core	16	64
Elective	4	16
Non Major Elective	2	4
Project	1	6
Total	23	90

Nature of the Course

Courses are classified according to the following nature

1. Knowledge & Skill
2. Employability Oriented
3. Entrepreneurship Oriented

Outcome Based Education (OBE) & Assessment

Students understanding must be built on and assessed for wide range of learning activities, which includes different approaches and are classified along several bases, such as

1. Based on purpose:

- Formative (Internal tests, Assignment, Seminar, Quiz, Documentation, Case lets, ICT based Assignment, Mini Projects administered during the learning process)
- Summative (Evaluation of students learning at the end of instructional unit)

2. Based on Domain knowledge: (Post Graduate Up to K4 Levels)

- Assessment through K1, K2, K3 & K4

Evaluation

Continuous Internal Assessment Test	:25marks
Summative Examination	:75 marks
Total	: 100marks

Continuous Internal Assessment (CIA):25Marks

Components	Marks
Test (Average of three tests) (Conduct for 150 marks and converted into 15 marks)	15
Assignment	5
Seminar	5
Total	25

- ✓ Centralized system of Internal Assessment Tests
- ✓ There will be three internal assessment tests
- ✓ Duration of Internal assessment test will be 1 ¼ hours for Test I and 2 1/2 hours for Test II and III
- ✓ Students shall write retest on the genuine grounds if they are absent in either Test I or Test II and Test III with the approval of HOD.

Question Paper Pattern for Continuous Internal Assessment Test I

Section	Marks
A – Multiple Choice Questions (4x1 mark)	4
B – Short Answer (3x2 marks)	6
C – Either Or type (2/4 x 5 marks)	10
D – Open Choice type (1/2 x 10 Marks)	10
Total	30

Question Paper Pattern for Continuous Internal Assessment Test II and Test III

Section	Marks
A – Multiple Choice Question (8x1 Mark)	8
B – Short Answer (6 x 2 marks)	12
C – Either Or type (4/8 x 5 marks)	20
D – Open Choice type (2/4 x 10 Marks)	20
Total	60

Question Paper Pattern for Summative Examination

Section	Marks
A – Multiple Choice Questions without choice (10x1 mark)	10
B – Short Answer Questions without choice (5x 2 Marks)	10
C – Either Or type (5 X 5 marks)	25
D – Open Choice type (3 out of 5 X 10 Marks)	30
Total	75

In respect of Summative examinations passing minimum is 45 % for Post Graduate

Latest amendments and Revisions as per UGC and TANSCHÉ are taken into consideration in curriculum preparation.

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DEPARTMENT OF COMMERCE – M.Com
 (w.e.f. 2021 - 2022 Onwards)
COURSE STRUCTURE – SEMESTER WISE

Sem	Category	Course Code	Course Title	Hrs Per week	Exam Duration	Maximum Marks			Credits
						CIA	Ext	Total	
I	Core	21OPC11	Research Methodology	6	3	25	75	100	4
	Core	21OPC12	Advanced Financial Accounting	6	3	25	75	100	4
	Core	21OPC13	Applied Cost Accounting	6	3	25	75	100	4
	Core	21OPC14	Financial Markets and Services	5	3	25	75	100	4
	Core		Elective -I	5	3	25	75	100	4
	NME	21OPCNM1	Practical Banking	2	3	25	75	100	2
II	Core	21OPC21	Advanced Business Statistics	6	3	25	75	100	4
	Core	21OPC22	Human Resource Management	6	3	25	75	100	4
	Core	21OPC23	Advanced Corporate Accounting	6	3	25	75	100	4
	Core	21OPC24	Insurance and Risk Management	5	3	25	75	100	4
	Core		Elective-II	5	3	25	75	100	4
	NME	21OPCNM2	Advanced MS Excel	2	3	25	75	100	2
III	Core	21OPC31	Financial Management	6	3	25	75	100	4
	Core	21OPC32	Security Analysis and Portfolio Management	6	3	25	75	100	4
	Core	21OPC33	Direct Taxes	6	3	25	75	100	4
	Core	21OPC34	Company Law and Corporate Governance	6	3	25	75	100	4
	Core		Elective -III	6	3	25	75	100	4
IV	Core	21OPC41	Operations Research	6	3	25	75	100	4
	Core	21OPC42	Computerized Accounting and Office Automation	6	3	40	60	100	4
	Core	21OPC43	Indirect Taxes	6	3	25	75	100	4
	Core	21OPC44	Advanced Management Accounting	6	3	25	75	100	4
	Core		Elective -IV	6	3	25	75	100	4
	Core	21OPCPR4	Project	-	3	20	80	100	6
			Total	120					90

Electives:**Semester I:**

Elective1:

1. Auditing and Assurance- 21OPCE1A
2. Retail Marketing- 21OPCE1B

Semester II:

Elective2:

1. Marketing Management- 21OPCE2A
2. Services Marketing- 21OPCE2B

Semester III:

Elective3:

1. Entrepreneurial Development and Project Financing-21OPCE3A
2. International Marketing- 21OPCE3B

Semester IV:

Elective4:

1. International Business- 21OPCE4A
2. Credit Management-21OPCE4B

Department of Commerce					I M.Com			
Sem	Category	Course Code	Course Title	Credit	Contact Hours/Week	CIA	Ext	Total
I	Core	21OPC11	Research Methodology	4	6	25	75	100

Nature of Course		
Knowledge and Skill Oriented	Employability Oriented	Entrepreneurship oriented
✓		

Course Objective

1. To develop an understanding of the basic framework of Research Process.
2. To examine the various Research Designs and Sampling Techniques.
3. To classify the various sources of Data Collection.
4. To identify the appropriate testing of Hypothesis and Interpretation.
5. To teach students to write a Research Report.

Units	Course contents	Hours	K Level	CLO
I	Introduction to Research - Meaning – Objectives – Scope – Types of Research – Research Methods – Research Process – Criteria for good research – Qualities of a good Researcher - Identification of Research Problem – Selection of Research Problem – Review of Literature – Identification Gap in Literature	18	Up to K2	CLO1
II	Research Design – Meaning and importance – Concepts of research design - Types of Research Designs – Exploratory – Descriptive – Experimental – Sampling – Meaning – Significance of sampling – Steps in Sampling size – Types of sampling – Random and Non – Random sampling – Sampling error.	18	Up to K3	CLO2
III	Methods of Data Collection – Sources of data – Primary – Secondary – Methods of collecting Primary data – Observation Method – Interview Method –Personal Interview, Telephone interviewing, Mail Survey - Questionnaires Method – Schedule Method –Case Study Method- Pilot Study and Pre-Testing.	18	Up to K3	CLO3
IV	Processing of Data - Editing, Coding, Classification, Tabulation and Graphical representation of Data – Hypothesis – Types of Testing Hypothesis – Characteristics of a workable hypothesis – Interpretation and inference-Techniques-Precautions in Interpretation	18	Up to K3	CLO4
V	Report Writing – Steps in Writing Research Report – Types of report – Layout of Research report writing – Mechanism of writing Research Report – Precaution for writing a Research Report – Bibliography and Footnote (Using API style)	18	Up to K4	CLO5

Note: The Questions should be asked in the ratio of 100% Theory.

Book for study

1. Kothari C.R, Gaurav Garg, Research Methodology New Age Limited Publications, New Delhi, 2020.

Books for Reference

1. Panneerselvam.R, Research Methodology, PHI Learning Private Ltd, New Delhi, 2014.
2. Ravilochanan.P, Research Methodology, Margham Publications, 2017.
3. Saravanavel. P, Research Methodology, Margham Publishing, Chennai. 2018.
4. Ranjit Kumar, Research Methodology, SAGE Publications India Pvt. Ltd, New Delhi, 4th Edition, 2019.
5. Wilkinson and Bhandarkar, Methodology and Techniques of social Research, Himalaya Publishing House, Mumbai 2017.

Web Reference

1. http://www.sociology.kpi.ua/wp-content/uploads/2014/06/Ranjit_Kumar-Research_Methodology_A_Step-by-Step_G.pdf
2. <https://www.questionpro.com/blog/execute-online-research/>

E- Books:

1. <https://bivashvlog.com/research-methodology-ebooks-for-free-download-10-ebooks/>
2. <https://mfs.mkcl.org/images/ebook/Fundamental%20of%20Research%20Methodology%20and%20Statistics%20by%20Yogesh%20Kumar%20Singh.pdf>
3. <https://www.newagepublishers.com/samplechapter/000896.pdf>

Pedagogy: Chalk and Talk, Quiz, Seminar, Assignment

Rationale for Nature of Course: Can be become a acquiring a research knowledge.

Activities to be given

1. Mini Project report on any issue.

Course learning Outcome (CLOs)

On completion of the course, behind the students would be able to:

CLOs	Course Learning Outcomes	Knowledge Level (According to Blooms Taxnomy)
CLO1	Display the Concepts Relating to Business research, Types and Process	Up to K2
CLO2	Classify the Research Problem and Draw the Research Design	Up to K3
CLO3	Prepare Questionnaire and Interview Schedule and study Pretest and Pilot study.	Up to K3
CLO4	Prepare a data analysis and Hypothesis testing procedures	Up to K3
CLO5	Interpret and Conclude a Research Report	Up to K4

K1- Remembering facts with specific answers

K2- Basic understanding of facts.

K3- Application oriented

K4- Analyzing, examining, presentation and make inference with evidences.

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

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
CLO1	3	3	2	3	2	3
CLO2	3	3	2	3	2	3
CLO3	3	3	3	3	2	3
CLO4	3	3	3	3	2	3
CLO5	3	3	3	3	2	3

1- Basic level

2- Intermediate level

3- Advance Level

**Continuous Internal Assessment Test (CIA) -Blue Print
Articulation Mapping–K Levels with Course Learning Outcomes (CLOs)**

CIA Test I (30 marks)										
CIA	CLOs	K- Level	Section A MCQ No Choice		Section B Short Answers No Choice		Section C Either/or choice		Section D Open Choice	
			No. of Questions	K Level	No.of Questions	K Level	No.of Questions	K Level	No.of Questions	K Level
I	CLO1	Up to K2	4	2K1 & 2K2	3	K1,K2,K2	4	2K1 & 2K2	2	K1, K2
No of questions to be asked			4		3		4		2	
No of questions to be answered			4		3		2		1	
Marks for each question			1		2		5		10	
Total marks for each section			4		6		10		10	
CIA Test II and III (60 marks)										
II	CLO2	Up to K3	4	2K1 & 2K2	3	K1, 2K2	4	2K1 & 2K2	2	K2, K3
	CLO3	Up to K3	4	2K1&2K2	3	K1, 2K2	4	2K2 & 2K3	2	K2, K3
III	CLO4	Up to K3	4	2K1&2K2	3	K1,K2,K3	4	2K2 & 2K3	2	K2, K3
	CLO5	Up to K4	4	2K1&2K2	3	K1,K2,K3	4	2K2 & 2 K3	2	K1, K4
No of questions to be asked			8		6		8		4	
No of questions to be answered			8		6		4		2	
Marks for each question			1		2		5		10	
Total marks for each section			8		12		20		20	

Distribution of Marks with K Levels CIA I, CIA II and CIA III

CIA	K Levels	Section A MCQ No Choice	Section B (Short Answer) No Choice	Section C (Either /Or Choice)	Section D (Open Choice)	Total Marks	% of Total Marks
I	K1	2	2	10	10	24	48%
	K2	2	4	10	10	26	52%
	Marks	4	6	20	20	50	100%
II	K1	4	4	10	-	18	18%
	K2	4	8	20	20	52	52%
	K3	-	-	10	20	30	30%
	Marks	8	12	40	40	100	100%
III	K1	4	4	-	10	18	18%
	K2	4	4	20	10	38	38%
	K3	-	4	20	10	34	34%
	K4	-	-	-	10	10	10%
	Marks	8	12	40	40	100	100%

Summative Examination -Blue Print

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

Units	CLOs	K-Level	Section A MCQs No Choice	Section B Short Answers No Choice	Section C (Either/or Choice)	Section D (Open Choice)
I	CLO 1	Up to K2	2(K1&K2)	1(K1)	2(K1&K1)	1(K2)
II	CLO 2	Up to K3	2(K1&K2)	1(K2)	2(K2&K2)	1(K3)
III	CLO 3	Up to K3	2(K1&K2)	1(K2)	2(K3&K3)	1(K3)
IV	CLO 4	Up to K3	2(K1&K2)	1(K3)	2 (K3&K3)	1(K3)
V	CLO 5	Up to K4	2(K1&K2)	1(K4)	2(K3&K3)	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 inference with evidences.

Distribution of Marks with K Level for Summative Examination

K Levels	Section A MCQ No Choice	Section B (Short Answer) No Choice	Section C (Either/ Or Choice)	Section D (Open Choice)	Total Marks	% of Total marks	Consolidated %
K1	5	2	10	-	17	14.16	14
K2	5	4	10	10	29	24.16	24
K3	-	2	30	30	62	51.6	52
K4	-	2	-	10	12	10	10
Total	10	10	50	50	120	100	100

Lesson Plan

Units	Course content	Hours	Mode of Teaching
I	Introduction to Research - Meaning – Objectives – Scope – Types of Research	6	Chalk &Talk, Quiz ,Exercise
	Research Methods –The Research Process – Criteria for good research – Qualities of a good Researcher	6	
	Identification of Research Problem – Selection of Research Problem – Review of Literature – Identification Gap in Literature	6	
II	Research Design – Meaning and importance – Concepts of Research design	6	Chalk &Talk, Quiz, Exercise
	Types of Research Designs – Exploratory – Descriptive – Experimental.	6	
	Sampling – Meaning – Significance of sampling – Steps in Sampling size – Types of sampling – Random and Non – Random sampling – Sampling error.	6	
III	Methods of Data Collection – Sources of data – Primary	6	Chalk & Talk, Quiz, Exercise
	Secondary – Methods of collecting Primary data – Observation Method – Interview Method – Personal Interview, Telephone interviewing, Mail Survey	6	
	Questionnaires Method – Schedule Method - Case Study Method- Pilot Study and Pre-Testing.	6	
IV	Processing of Data - Editing, Coding, Classification, Tabulation and Graphical representation of Data	6	Chalk & Talk, Quiz, Exercise
	Hypothesis – Types of Testing Hypothesis – Characteristics of a workable hypothesis	6	
	Interpretation and inference-Techniques-Precautions in Interpretation	6	
V	Report Writing – Steps in Writing Research Report – Types of report	6	Chalk & Talk, Quiz, Exercise
	Layout of Research report writing – Mechanism of writing Research Report	6	
	Precaution for writing a Research Report – Bibliography and Footnote (Using API style)	6	

Department of Commerce					I M.Com			
Sem	Category	Course Code	Course Title	Credit	Contact Hours/Week	CIA	Ext	Total
I	Core	21OPC12	Advanced Financial Accounting	4	6	25	75	100

Nature of Course		
Knowledge and Skill Oriented	Employability Oriented	Entrepreneurship oriented
✓		

Course Objective

1. To understand the accounting Standards.
2. To know about single entry system of accounting
3. To learn the accounting system of hire purchase and instalment purchase
4. To understand the concept of insolvency and voyage accounting
5. To gain the knowledge of partnership accounting.

Units	Course contents	Hours	K Level	CLO
I	Accounting – Financial Information System – Convention and Postulates, Accounting Standards – Indian and International, Critical review of Accounting Principles and Concepts.	18	Up to K2	CLO1
II	Single Entry System: Ascertainment of profit or loss – Conversion to Double Entry System.	18	Up to K3	CLO2
III	Branch and Departmental Accounts (Including Foreign Branches) - Hire Purchase and Installment Purchase Systems	18	Up to K3	CLO3
IV	Insolvency Accounting (Individuals and Firms) – Voyage Accounting – Investment Accounting – Insurance claims – Average clause Policy – Loss of Profit policy.	18	Up to K4	CLO4
V	Accounting Problems related to Admission – Retirement and Death of a Partner dissolution and amalgamation of Firms – Sale to a Company – AS10	18	Up to K4	CLO5

Note: Question Paper shall cover 80% problems and 20% theory.

Books for Study

1. Reddy T.S & Muruthy A, Advanced Accountancy, Vol 1, Margham Publications, Chennai. 2015

Book for References

1. Shukla & Grewal – Advanced Accounting, S. Chand Publications, Delhi. 2015.
2. Arulanadam & Raman-Advanced Accounting, Himalaya Publishing. 2007,
3. R.L.Gupta-Financial Accounting, Sultan Chand, Delhi. 2019,
4. Gupta-Financial Accounting for Management, Pearson Edu, Delhi. 2020
5. Jain & Narang-Advanced Accounting, Kalyani Publishing. 2021

Web References:

1. <https://cleartax.in/s/single-entry-system-bookkeeping>
2. https://www.tutorialspoint.com/financial_accounting/financial_insolvency_accounts.htm

E-Books:

http://vipss.yolasite.com/resources/PCC_BOOKS/Advanced%20Accounting%20Vol.%201.pdf

Pedagogy: Chalk & Talk, Quiz, Brain Storming Activity. Assignment, Seminar

Rational for Course: Can be acquiring accounting knowledge

Activity to be given:

1. Assignment on AS with suitable examples
2. Preparing the students to appear professional courses by giving Advanced Exercise and work out problems on relevant accounts.

Course learning Outcome (CLOs)

On completion of the course, behind the students will:

CLOs	Course Learning Outcomes	Knowledge Level (According to Blooms Taxnomy)
CLO1	Display the financial information system and accounting standard	Up to K2
CLO2	Classify the single-entry system and accounting for bills of exchange	Up to K3
CLO3	Prepare the hire purchase and instalment purchase system	Up to K3
CLO4	Interpret the Advance Application insolvency accounting and investment accounting	Up to K4
CLO5	Develop retirement and death of a dissolution and amalgamation of firms	Up to K4

K1- Remembering facts with specific answers

K2- Basic understanding of facts.

K3- Application oriented

K4- Analyzing, examining, presentation and make inference with evidences.

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

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
CLO1	2	2	2	3	2	2
CLO2	3	3	2	3	2	3
CLO3	3	3	3	3	3	3
CLO4	3	3	3	3	2	3
CLO5	3	3	3	3	2	3

1- Basic level

2- Intermediate level

3- Advance Level

Continuous Internal Assessment -Blue Print
Articulation Mapping–K Levels with Course Learning Outcomes(CLOs)

CIA Test I (30 marks)										
CIA	CLOs	K-Level	Section A MCQ No Choice		Section B Short Answers No Choice		Section C Either/or choice		Section D OpenChoice	
			No.of Questions	K Level	No.of Questions	K Level	No.of Questions	K Level	No.of Questions	K Level
I	CLO1	Up to K2	4	2K1, 2K2	3	2K1, K2	4	2K1, 2K2	2	K1, K2
No.of Questions to be asked			4		3		4		2	
No.of Questions to be Answered			4		3		2		1	
Marks for each question			1		2		5		10	
Total Marks for each section			4		6		10		10	
CIA Test II and III (60 marks)										
II	CLO2	Upto K3	4	2K1, 2K2	3	K1, 2K2	4	2K1,2K2	2	K2, K3
	CLO3	Upto K3	4	K1, K2, 2K3	3	K1,K2,K3	4	2K2, 2K3	2	K2, K3
III	CLO4	Upto K4	4	K1,2K2, K3	3	K1, K2,K3	4	2K2, 2K3	2	K1, K3
	CLO5	Upto K4	4	K2, 2K3, K4	3	K1,K2,K 3	4	2K3, 2K4	2	K1, K4
No.of Questions to be asked			8		6		8		4	
No.of Questions to be Answered			8		6		4		2	
Marks for each question			1		2		5		10	
Total Marks for each section			8		12		20		20	

Distribution of Marks with K Levels CIA I, CIA II and CIA III

CIA	K Levels	Section A MCQs No Choice	Section B (Short Answer) No Choice	Section C (Either/Or Choice)	Section D (Open Choice)	Total Marks	% of Total Marks
I	K1	2	4	10	10	26	52%
	K2	2	2	10	10	24	48%
	Marks	4	6	20	20	50	100%
II	K1	3	4	10	10	27	27%
	K2	3	6	20	20	49	49%
	K3	2	2	10	10	24	24%
	Marks	8	12	40	40	100	100%
III	K1	1	4	-	20	25	25%
	K2	3	4	10	-	17	17%
	K3	3	4	20	10	37	37%
	K4	1	-	10	10	21	21%
	Marks	8	12	40	40	100	100%

Summative Examination-Blue Print (75 marks)

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

Units	CLOs	K-Level	Section A MCQs No Choice	Section B Short Answers No Choice	Section C (Either/or Choice)	Section D (Open Choice)
I	CLO 1	Up to K2	2(K1,K2)	1(K1)	2(K2, K2)	1(K2)
II	CLO 2	Up to K3	2(K1,K3)	1(K2)	2(K1,K1)	1(K3)
III	CLO 3	Up to K3	2(K1,K2)	1(K2)	2(K3,K3)	1(K3)
IV	CLO 4	Up to K4	2(K1,K3)	1(K3)	2(K3,K3)	1(K4)
V	CLO 5	Up to K4	2(K1,K2)	1(K3)	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 inference with evidences

Distribution of Marks with K Level for Summative Examination

K Levels	Section A MCQs No Choice	Section B (Short Answer) No Choice	Section C (Either/ Or Choice)	Section D (Open Choice)	Total Marks	% of Total marks	Consolidated %
K1	5	2	10	-	17	14.16	14
K2	3	4	10	10	27	22.5	23
K3	2	4	20	20	46	38.33	38
K4	-	-	10	20	30	25	25
Total	10	10	50	50	120	100	100

Lesson Plan

Units	Course content	Hours	Mode of Teaching
I	Accounting – Financial Information System	6	Chalk & Talk, PPTs, Quiz, Exercise
	Convention and Postulates, Accounting Standards	6	
	Indian and International, Critical review of Accounting Principles and Concepts.	6	
II	Single Entry System: Ascertainment of profit or loss	9	Chalk & Talk, PPTs, Quiz, Exercise
	Conversion to Double Entry System.	9	
III	Branch and Departmental Accounts (Including Foreign Branches)	9	Chalk & Talk, PPTs, Quiz, Exercise
	Hire Purchase and Instalment Purchase Systems	9	
IV	Insolvency Accounting (Individuals and Firms) – Voyage Accounting	6	Chalk & Talk, PPTs, Quiz, Exercise
	Investment Accounting – Insurance claims	6	
	Average clause Policy – Loss of Profit policy.	6	
V	Accounting Problems related to Admission	6	Chalk & Talk, PPTs, Quiz, Exercise
	Retirement and Death of a Partner dissolution and amalgamation of Firms	8	
	Sale to a Company - AS10	4	

Department of Commerce					I M.Com			
Sem	Category	Course Code	Course Title	Credits	Contact Hours/week	CIA	Ext	Total
I	Core	21OPC13	Applied Cost Accounting	4	6	25	75	100

Nature of Course		
Knowledge and Skill Oriented	Employability Oriented	Entrepreneurship oriented
✓	✓	

Course Objective

1. To understand the basic concept of cost accounting system.
2. To identify, analysis and classify the cost components to facilitate managerial decision making.
3. To know about the cost accounting standards.
4. To identify knowledge in different methods of cost accounting.
5. To ascertain knowledge and skill in the estimation of cost through Costing Principles and Techniques.

Units	Course Contents	Hours	K Level	CLOs
I	Introduction to Cost Accounting: Definition, Scope, Objectives and Significance of Cost Accounting – Relationship of Cost Accounting and Financial Accounting and Cost Accounting and Management Accounting – Cost Objects, Cost Centers and Cost Units – Elements of Cost – Classification of Costs – Preparation of Cost Sheet	10	Up to K2	CLO1
II	Preparation of Elements of Cost – Material Cost – Procurement of Materials – Inventory Management and Control – Inventory Accounting and Valuation – Physical Verification, treatment of losses – Scrape, Spoilage, Defectives and Wastage – Employee Cost – Time Keeping – Time Booking and Payroll – Labour Turnover – Overtime and Idle time – Principles and methods of remuneration and incentives Schemes – Employee Cost Reporting and Measurements of Efficiency.	20	Up to K3	CLO2
III	Overheads: Collection, Classification and Apportionment and Allocation of Overheads – Absorption and treatment of over or under absorption of overheads – Reporting of Overheads costs. Cost Accounting Standards(Basic Concept Only) (CAS1 to CAS24)	20	Up to K3	CLO3
IV	Methods of Costing: Job Costing – Batch Costing – Contract Costing – Process Costing – Normal and Abnormal losses, equivalent production, joint and By Products – Operating Costing – Transport, Hotel and Hospital.	20	Up to K3	CLO4
V	Cost Accounting Techniques: Marginal Costing – Standard Costing and Variance Analysis – Budget and Budgetary Control : Types of Budget – Production Budget, Sales Budget and Capital Budget	20	Up to K4	CLO5

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

Book for Study

1. T.S.Reddy&Y.Hari Prasad Reddy, Cost Accounting, Margham Publications, Chennai, 2014.

Books for Reference

1. V.K.Saxena , C.D. Vashist, Advanced Cost and Management Accounting, Sultan Chand & Sons, Delhi, 2015
2. Robert S.Kaplan, Anthony A.Atkinson, Advanced Management Accounting, 2013
3. Dr.S.N.Maheshwari, Advanced Cost Accounting Himalaya Publishing House Pvt, Ltd., Mumbai. 2014,
4. S.P.Jain&K.L.Narang, Advanced Cost Accounting Kalyani Publications, Delhi. 2016,

Web References:

1. www.accountingtools.com/articles/2017/5/7/applied-cost
2. https://en.wikipedia.org/wiki/Cost_accounting

E-Books:

1. <https://thebookee.net/co/cost-accounting-reddy-murthy>
2. <https://www.goodreads.com/book/show/36007145-cost-accounting>

Pedagogy:Chalk and Talk, Seminar, Quiz, Assignment.

Rationale for nature of Course: Can be acquiring the Cost Accounting Knowledge

Activities to be given

1. To enable the learner to understand and prepare cost sheet.
2. The students able to prepare a budget.

Course Learning Outcome (CLOs)

On completion of the course, behind the students will be able to:

CLOs	Course Learning Outcome	Knowledge Level (According to Blooms Taxonomy)
CLO1	preparing cost sheet.	Up to K2
CLO2	Classify various elements of cost.	Up to K3
CLO3	Knowing the cost accounting standards.	Up to K3
CLO4	analyse the different methods of costing.	Up to K3
CLO5	understand the various costing technique	Up to K4

K1- Remembering facts with specific answers

K2- Basic understanding of facts.

K3- Application oriented

K4- Analyzing, examining, presentation and make inference with evidences.

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

	PO 1	PO 2	PO3	PO4	PO5	PO6
CLO1	1	2	2	3	3	2
CLO2	2	2	2	2	2	3
CLO3	3	2	3	3	3	3
CLO4	2	3	3	2	3	2
CLO5	3	3	3	2	2	3

1- Basic level

2-Intermediate level

3-Advance Level

Continuous Internal Assessment -BluePrint**Articulation Mapping–K Levels with Course Learning Outcomes (CLOs)**

CIA Test I (30 marks)										
CIA	CLOs	K-Level	SectionA MCQs No Choice		Section B Short Answers No Choice		Section C (Either/Or Choice)		Section D (Open Choice)	
			No.of Questions	K Level	No.of Questions	K Level	No.of Questions	K Level	No.of Questions	K Level
I	CLO1	Up to K2	4	2K1& 2K2	3	K1 & 2K2	4	2K1& 2K2	2	K1, K2
No of questions to be asked			4		3		4		2	
No of questions to be answered			4		3		2		1	
Marks for each question			1		2		5		10	
Total marks for each section			4		6		10		10	
CIA Test II and III (60 marks)										
II	CLO2	Upto K3	4	2K1 & 2K2	3	K1 & 2K2	4	2K2& 2K3	2	K2, K3
	CLO3	Upto K3	4	2K1 & 2K2	3	K1,K2& K3	4	2K2&2K3	2	K2, K3
III	CLO4	Upto K3	4	2K1& 2K2	3	2K2 & K3	4	2K1& 2K3	2	K2, K3
	CLO5	Upto K4	4	2K1& 2K2	3	2K2 ,K3	4	2K1&2K4	2	K3, K4
No. of Questions to be asked			8		6		8		4	
No. of Questions to be Answered			8		6		4		2	
Marks for each question			1		2		5		10	
Total Marks for each section			8		12		20		20	

Distribution of Marks with K Levels CIA I, CIA II and CIA III

CIA	K Levels	Section A MCQs No Choice	Section B (Short Answer) No Choice	Section C (Either/Or Choice)	Section D (Open Choice)	Total Marks	% of Total Marks
I	K1	2	2	10	10	24	48%
	K2	2	4	10	10	26	52%
	K3	-	-	-	-	-	-
	Marks	4	6	20	20	50	100%
II	K1	4	4	10	-	18	18%
	K2	4	6	10	20	40	40%
	K3	-	2	20	20	42	42%
	Marks	8	12	40	40	100	100%
III	K1	4	-	20	-	24	24%
	K2	4	8	-	10	22	22%
	K3	-	4	10	20	34	34%
	K4	-	-	10	10	20	20%
	Marks	8	12	40	40	100	100

Summative Examination-BluePrint (75 marks)

Articulate Mapping–K Levels with Course Learning Outcomes (CLOs)

Units	CLOs	K-Level	Section A MCQs No Choice	Section B Short Answers No Choice	Section C (Either/ Or Choice)	SectionD (Open Choice)
I	CLO 1	Up to K2	2(K1&K1)	1(K1)	2(K2&K2)	1(K2)
II	CLO 2	Up to K3	2(K1&K1)	1(K1)	2(K2&K2)	1(K3)
III	CLO 3	Up to K3	2(K1&K1)	1(K2)	2(K2&K2)	1(K3)
IV	CLO 4	Up to K3	2(K1&k1)	1(K2)	2 (K3&K3)	1(K2)
V	CLO 5	Up to K4	2(K1&K2)	1(K3)	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 inference with evidences.

Distribution of Marks with K Level for Summative Examination

K Levels	Section A (MCQs) No Choice	Section B (Short Answers) No Choice	Section C (Either/Or Choice)	Section D (Open Choice)	Total Marks	% of Total Marks	Consolidated %
K1	9	4	-	-	13	10.83	11
K2	1	4	30	10	45	37.5	37
K3	-	2	10	30	42	35	35
K4	-	-	10	10	20	16.66	17
Total	10	10	50	50	120	100	100

Lesson Plan

Units	Course Content	Hours	Mode of Teaching
I	Introduction to Cost Accounting: Definition, Scope, Objectives and Significance of Cost Accounting	2	Chalk & Talk, PPTs,
	Relationship of Cost Accounting and Financial Accounting and Cost Accounting and Management Accounting – Cost Objects	4	
	Cost Centers and Cost Units – Elements of Cost – Classification of Costs – Preparation of cost sheet.	4	
II	Elements of Cost – Material Cost – Procurement of Materials – Inventory Management and Control – Inventory Accounting and Valuation – Physical Verification, treatment of losses – Scrape, Spoilage, Defectives and Wastage	8	Chalk&Talk, seminars
	Employee Cost – Time Keeping – Time Booking and Payroll – Labour Turnover – Overtime and Idle time	6	
	Principles and methods of remuneration and incentives Schemes – Employee Cost Reporting and Measurements of Efficiency.	6	
III	Overheads: Collection, Classification and Apportionment and Allocation of Overheads –Cost	4	Chalk&Talk, Assignments
	Absorption and treatment of over or under absorption of overheads – Reporting of Overheads costs.	8	
	Accounting Standards(Basic Concept Only) (CAS1 to CAS24)	8	
IV	Methods of Costing : Job Costing – Batch Costing – Contract Costing	6	Chalk&Talk, Assignment
	Process Costing – Normal and Abnormal losses, equivalent production, joint and By Products	8	
	Operating Costing – Transport, Hotel and Hospital.	6	
V	Cost Accounting Techniques: Marginal Costing	6	Chalk&Talk, Seminar
	Standard Costing and Variance Analysis	8	
	Budget and Budgetary Control : Types of Budget – Production Budget, Sales Budget and Capital Budget	8	

Department of Commerce					I M.Com			
Sem	Category	Course Code	Course Title	Credits	Contact Hours/week	CIA	Ext	Total
I	Core	21OPC14	Financial Markets and Services	4	6	25	75	100

Nature of Course		
Knowledge and Skill Oriented	Employability Oriented	Entrepreneurship oriented
✓	✓	

Course Objectives

1. To impart knowledge and skill in the estimation of finance through financial marketing principles and services
2. To compare primary and secondary market
3. To Enable the students to study the Share market and Depository system
4. To impart the knowledge of Mutual Funds
5. To study the functions and progress of merchant banking and factoring

Units	Course Content	Hours	K Level	CLOs
I	Financial System - Meaning – Functions - Financial concepts - Financial assets – Financial Intermediaries – Financial markets - Financial rate of returns Financial Instruments - Classification of Financial market - Capital Market – Money Market – Development of Financial system in India - Weaknesses of Indian Financial system – Securities and Exchange Board of India(SEBI)- SEBI Guidelines	15	Up to K2	CLO1
II	Money Market - Definition –Money market Vs Capital Market - Features – Objectives - Characteristic features of a developed money market – Importance of money market - Composition of money market – Call money market – Commercial bills market – Acceptance market – Treasury bill market - Discount market – Bill markets in India – Money market Instruments.	15	Up to K3	CLO2
III	Capital Market - New issue market - New issue market Vs Stock exchange – Functions of new issue market - Secondary market - Stock exchanges - Functions - Listing of Securities – Registration of stock brokers - Methods of trading in stock exchange- Defects of Indian capital markets.	15	Up to K4	CLO3

IV	Mutual funds –Definition Importance - Risks - Classification of funds - Close – ended funds - Open – ended funds - Income funds – Growth funds – Balance funds - Specialized funds – Money market mutual fund – Taxation funds – Organisation of the fund – Net asset value	15	Up to K3	CLO4
V	Venture Capital - Features of Venture Capital- Scope of Venture capital – Importance of venture capital - Factoring:- Meaning - Functions - Types – Factoring Vs.Discounting - Benefits.	15	Up to K4	CLO5

Note: The Questions should be asked in 100 % for theory

Book for Study:

1. Financial Market and services - Gordon and Natarajan, Himalaya publishing House, 2018

Books for Reference:

1. Financial Institutions and Markets - L.M.BholeTataMc Graw publishing, 2014
2. Management for Indian Financial Institutions - R.M.Srivastav Himalaya publishing House 2010
3. Financial Institutions and Markets – MerikohnOxford University Press publishing 2013
4. Foundations of Financial Markets and Institutions – FabozziPearson publishing 2012.

Web References:

1. <http://www.himpub.com/documents/Chapter1321.pdf>
2. <https://youtu.be/MDXdnFepiaA>
3. <https://youtu.be/LBup2pzveGQ>
4. <https://youtu.be/UwpBRm-LG44>

E-Books:

<https://www.phindia.com/Books/ShoweBooks/MjQz/Financial-Markets-and-Services>

Pedagogy: Quiz, Assignment, Seminar

Rationale for nature of course: Can be professional in banks, share market and finance manager

Activities to be given:

1. The student’s activity was given to visit any financial institutions /investigation on mutual fund / prepare Mini project on financial services and submit the report

Course learning Outcome (CLOs)

On completion of the course, behind the students will be able to:

CLOs	Course Learning Outcomes	Knowledge Level (According to Blooms Taxnomy)
CLO1	explain the Meaning of Financial Market and its importance in the development of economy	Up to K2
CLO2	Classify the types of Financial Market	Up toK3
CLO3	understand the meaning and other features of Share market, Stock exchange and Depository system	Up to K4
CLO4	evaluate mutual funds	Up toK3
CLO5	analyze the Importance of forfeiting	Up to K4

K1- Remembering facts with specific answers

K2- Basic understanding of facts.

K3- Application oriented

K4- Analyzing, examining, presentation and make inference with evidences.

Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (Pos)

	PO 1	PO 2	PO3	PO4	PO5	PO6
CLO1	2	3	2	3	3	2
CLO2	2	2	2	2	2	3
CLO3	3	2	2	2	3	2
CLO4	2	3	3	2	2	1
CLO5	3	1	2	3	2	2

1- Basic level

2-Intermediate level

3-Advance Level

Continuous Internal Assessment (CIA) - Blueprint**Articulation mapping –K Levels with course learning outcomes (CLOs)****CIA Test I (30 marks)**

CIA	CLOs	K-Level	Section A MCQ No Choice		Section B Short Answers No Choice		Section C (Either/Or Choice)		Section D (Open Choice)	
			No.of Questions	K Level	No.of Questions	K Level	No.of Questions	K Level	No.of Questions	K Level
I	CLO1	Up to K2	4	2K1 & 2K2	3	K1, 2K2	4	2K1 & 2K2	2	K1, K2
No of questions to be asked			4		3		4		2	
No of questions to be answered			4		3		2		1	
Marks for each question			1		2		5		10	
Total marks for each section			4		6		10		10	

CIA Test II and III (60 marks)

II	CLO2	Up to K3	4	2K1, K2,K3	3	K1,K2,k 3	4	2K2,& 2K3	2	K1, K3
	CLO3	Up toK4	4	K1,K2, K3,k4	3	K1,K2,K3	4	2K2 & 2K4	2	K2, K3
III	CLO4	Up toK3	4	2K1,K2,K3	3	K1,K2,K3	4	2K2 & 2K3	2	K1, K3
	CLO5	Up toK4	4	K1,2K2,K3	3	K1, K2,K3	4	2K1 & 2K2	2	K2, K4
No.of Questions to be asked			8		6		8		4	
No.of Questions to be Answered			8		6		4		2	
Marks for each question			1		2		5		10	
Total Marks for each section			8		12		20		20	

Distribution of Marks with K Levels CIA I, CIA II and CIA III

CIA	K Levels	Section A MCQs No Choice	Section B (Short Answer) No Choice	Section C (Either/Or Choice)	Section D (Open Choice)	Total Marks	% of Total marks
I	K1	2	2	10	10	24	48%
	K2	2	4	10	10	26	52%
	Marks	4	6	20	20	50	100
II	K1	3	4	-	10	17	17%
	K2	2	4	20	10	36	35%
	K3	2	4	10	20	36	35%
	K4	1	-	10	-	11	10%
	Marks	8	12	40	40	100	100
III	K1	3	4	10	10	27	27%
	K2	3	4	20	10	37	37%
	K3	2	4	10	10	26	26%
	K4	-	-	-	10	10	10%
	Mark s	8	12	40	40	100	100

Summative Examination -Blue Print (75 marks)
Articulation Mapping – K Levels with Course Learning Outcomes (CLOs)

Units	CLOs	K-Level	Section A MCQs No Choice	Section B Short Answers No Choice	Section C (Either/or Choice)	Section D (Open Choice)
I	CLO 1	Up to K2	2(K1&K2)	1(K2)	2(K1 & K1)	1(K1)
II	CLO 2	Up to K3	2(K2&K3)	1(K3)	2(K2 & K2)	1(K2)
III	CLO 3	Up to K4	2(K2&K3)	1(K3)	2(K3 & K3)	1(K3)
IV	CLO 4	Up to K3	2(K1&K2)	1(K1)	2 (K2 & K2)	1(K3)
V	CLO 5	Up to K4	2(K2&K3)	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- Analyzing, Examining, presentation and make inference with evidences.

Distribution of Marks with K Level for Summative Examination

K Levels	Section A (MCQs) No Choice	Section B (Short Answers) No Choice	Section C (Either/Or Choice)	Section D (Open Choice)	Total Marks	% of Total Marks	Consolidated %
K1	2	2	10	10	24	20	20
K2	5	4	20	10	39	32.5	32
K3	3	4	10	20	37	30.83	31
K4	-	-	10	10	20	16.8	17
Total	10	10	50	50	120	100	100

Lesson Plan

Units	Course Content	Hours	Mode of Teaching
I	Financial System - Meaning – Functions - Financial concepts - Financial assets – Financial Intermediaries	5	Chalk & Talk, PPTs, Quiz Exercise
	Financial markets - Financial rate of returns Financial Instruments - Classification of Financial market	5	
	Capital Market – Money Market – Development of Financial system in India - Weaknesses of Indian Financial system- Securities and Exchange Board of India(SEBI)- SEBI Guidelines	5	
II	Money Market - Definition –Money market Vs Capital Market - Features – Objectives – Call money market – Commercial bills market –	5	Chalk & Talk, PPTs, Quiz Exercise
	Characteristic features of a developed money market – Importance of money market - Composition of money market	5	
	Acceptance market – Treasury bill market - Discount market – Bill markets in India – Money market Instruments.	5	
III	Capital Market - New issue market - New issue market Vs Stock exchange	5	Chalk & Talk, PPTs, Quiz Exercise
	Functions of new issue market - Secondary market - Stock exchanges – Functions	5	
	Listing of Securities – Registration of stockbrokers - Methods of trading in stock exchange- Defects of Indian capital markets.	5	
IV	Mutual funds –Definition Importance - Risks - Classification of funds - Close – ended funds - Open –ended funds -	5	Chalk & Talk, PPTs, Quiz Exercise
	Income funds – Growth funds – Balance funds - Specialized funds –	5	
	Money market mutual fund – Taxation funds – Organisation of the fund – Net asset value.	5	
V	Venture Capital - Features of Venture Capital- Scope of Venture capital	5	Chalk & Talk, PPTs, Quiz Exercise
	Importance of venture capital -Factoring: - Meaning - Functions – Types	5	
	Factoring Vs.Discounting - Benefits.	5	

Department of Commerce					I M.Com			
Sem	Category	Course Code	Course Title	Credits	Contact Hours/week	CIA	Ext	Total
I	Elective-I	21OPCE1A	Auditing and Assurance	4	5	25	75	100

Nature of Course		
Knowledge and Skill Oriented	Employability Oriented	Entrepreneurship oriented
✓	✓	

Course Objective

1. Help the students to Develop auditing work.
2. Enable the students to understand the Detection and prevention of errors and frauds in the booksof accounts.
3. To study the system of internal check.
4. To study the Assurance Standards.
5. Students understand the types of liabilities of an auditor.

Units	Course Contents	Hours	K Level	CLO
I	Audit - Meaning –Basic principles- objects-Distinction between Accountancy and Auditing-Auditing and Investigation-Advantages of Audit- Qualities of an Auditor- Detection and prevention of errors-Detection and prevention of fraud – Auditor position as to errors and fraud –Classification of Audit	15	Up to K2	CLO1
II	Preparation before Audit- Audit programme – Audit Notes – Audit Files – Working papers- Audit Sampling-Types of Sampling- Internal Control – Internal Audit – Internal Check – Meaning- objectives- principles of an effective internal check system- Duties of an auditor in connection with internal check as regards Cash receipts- Cash Sales – Cash payments- Wages- sales-purchases-stores(Inventory)	15	Up to K3	CLO2
III	Vouching – Meaning – objects of Vouching – Importance- Vouching of Cash transactions – Cash receipts, Cash Sales- Teeming and Lading - vouching of Cash payments- payments of wages, salaries, commission, Travelling Expenses - Vouching of Trading Transactions - Goods on Consignment, Goods on Sale or Returns, Hire Purchase Sales, Sales Ledger, Purchase ledger – Vouching of Impersonal Ledger – Purchase, Rent, Taxes , Salaries and wages , freight , Insurance, Prepaid Rent, Prepaid Insurance.	15	Up to K4	CLO3

IV	Verification and Valuation of Assets and Liabilities – Verification of Liabilities, Valuation of Assets and Liabilities, Auditors position to valuation – Verification of Individual Assets: Freehold , leasehold, land and Buildings, Plant and Machinery, Furniture- Verification of Liabilities – short term liabilities , Long term liabilities, contingent liabilities – Audit Report – Contents of Audit Report	15	Up to K3	CLO4
V	Liabilities of Auditors – Civil Liability- Contributory Negligence – liability to third party –Misfeasance – Criminal liability – Liabilities under Companies Act-Need for Computer Assisted Auditing Techniques (CAAT) – Types and Uses of CAAT – Green (Environmental) Audit : Definition – Objectives – Stages of Green Auditing - Objectives and Functions of Auditing and Assurance Standard Board (AASB).	15	Up to K2	CLO5

Book for Study

1. DinkarPagare, Principles and Practice of Auditing., Sultan Chand & Sons, New Delhi,2020

Books for Reference

1. Jagdish Prakash, Auditing Principles and Practices and Problems., Kalyani Publishers, Ludhiana, 2014
2. Pradeep Kumar, Baldev Sachdeva, Jagwant Singh, Auditing Principles and Practices, Kalyani Publishers, Ludhiana,2017
3. Thanulingom, Theory and Practice of Auditing, Himalaya Publishing House, New Delhi,2017
4. Ashish Kumar Sana,Swapan sarkar,Bappaditya Biswas,Samyabrata Das,Auditing and Assurance Mc Graw Hill Education Pvt.Ltd. 2019.

Web References

1. <https://www.accaglobal.com/gb/en/student/exam-support-resources/fundamentals-exams-study-resources/f8/session-cbe-introduction.html>
2. <https://www.studocu.com/en-au/document/kings-own-institute/principles-of-accounting/tutorial-1-assurance-and-auditing-solutions/8009901>
3. <https://www.studocu.com/en-au/document/kings-own-institute/principles-of-accounting/tutorial-3-assurance-and-auditing-solutions/8009904>

E-Books:

https://vipss.yolasite.com/resources/PCC_BOOKS/Auditing%20and%20Assurance.pdf
<http://www.microlinkcolleges.net/elib/files/undergraduate/AccountingandFinance/Auditing%20and%20assurance%20services.pdf>

Pedagogy :Chalk and Talk.Quiz, Assignment, Seminar

Rationale for nature of Course: Can acquiring the knowledge of Audit work.

Activities to be given

1. Assign the students to visit the Auditor office to observe the Audit work and submit the report.

Course learning Outcome (CLOs)

On completion of the course, behind the students will be able to:

CLOs	On completion of the course the students will be able to	Knowledge Level (According to Blooms Taxnomy)
CLO1	understand the Role of an auditor for checking arithmetical accuracy of books of accounts.	Up to K2
CLO2	Differentiate capital and revenue nature of transactions.	Up to K3
CLO3	analyze the authenticity and validity of accounting transactions.	Up to K4
CLO4	Remembering the points in preparing an Audit Report.	Up to K3
CLO5	Gaining the knowledge of e- Audit and Green Audit.	Up to K2

K1- Remembering facts with specific answers

K2- Basic understanding of facts.

K3- Application oriented

K4- Analyzing, examining, presentation and make inference with evidences.

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

	PO 1	PO 2	PO3	PO4	PO5	PO6
CLO1	3	3	2	3	3	2
CLO2	2	3	2	2	3	2
CLO3	3	3	2	2	3	2
CLO4	3	3	1	3	3	1
CLO5	3	2	1	3	2	1

1- Basic level

2-Intermediate level

3-Advance Level

Continuous Internal Assessment (CIA)-Blue Print**Articulation Mapping–K Levels with Course Learning Outcomes (CLOs)**

CIA Test I (30 marks)										
CIA	CLOs	K-Level	SectionA MCQs No Choice		SectionB ShortAnswers No Choice		SectionC(Either/Or Choice)		SectionD (OpenChoice e)	
			No.of Questions	K Level	No.of Questions	K Level	No.of Questions	K Level	No.of Questions	K Level
I	CLO1	Up to K2	4	2K1 & 2K2	3	2K1 & K2	4	2K1 & 2K2	2	K1, K2

No of questions to be asked	4	3	4	2
NO of questions to be answered	4	3	2	1
Marks for each question	1	2	5	10
Total marks for each section	4	6	10	10

CIA Test II and III (60 marks)

II	CLO2	Upto K3	4	K1,K2&2K3	3	K1,K2&K3	4	2K1 & 2K3	2	K2, K3
	CLO3	Upto K4	4	K1,K2,&K3, K4	3	K1,K2&K3	4	2K3, 2K4	2	K2, K4
III	CLO4	Upto K3	4	K1,K2&2K3	3	K1,K2 & K3	4	2K1 & 2K3	2	K2, K3
	CLO5	Upto K2	4	2K1&2K2	3	K1 & 2K2	4	2K1 & 2K2	2	K1, K2
No.ofQuestions to be asked			8		6		8		4	
No.ofQuestions to be Answered			8		6		4		2	
Total Marks for each question			1		2		5		10	
Total Marks for each section			8		12		20		20	

Distribution of Marks with K Levels CIAI, CIAII and CIA III

CIA	K Levels	Section A MCQs No Choice	Section B (Short Answer) No Choice	Section C (Either/Or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)
I	K1	2	4	10	10	26	52%
	K2	2	2	10	10	24	48%
	Marks	4	6	20	20	50	100%
II	K1	2	4	10	-	16	16%
	K2	2	4	-	20	26	26%
	K3	3	4	20	10	37	37%
	K4	1	-	10	10	21	21%
	Marks	8	12	40	40	100	100%
III	K1	3	4	20	10	37	37%
	K2	3	6	10	20	39	39%
	K3	2	2	10	10	24	24%
	Marks	8	12	40	40	100	100

Summative Examination-Blueprint (75 marks)
Articulation Mapping–K Levels with Course Learning Outcomes(CLOs)

Units	CLOs	K-Level	SectionAMCQs	SectionBShort Answers	Section C(Either/orChoice)	SectionD (Open Choice)
I	CLO 1	Up to K2	2(K1&K1)	1(K1)	2(K1&K1)	1(K2)
II	CLO 2	Up to K3	2(K2&K2)	1(K1)	2(K2&K2)	1(K3)
III	CLO 3	Up to K4	2(K3&K4)	1(K3)	2(K4&K4)	1(K4)
IV	CLO 4	Up to K3	2(K3&K3)	1(K2)	2 (K3&K3)	1(K3)
V	CLO 5	Up to K2	2(K1&K2)	1(K2)	2(K2&K2)	1(K2)
No.ofQuestionsto beasked			10	5	10	5
No.ofQuestionstobeanswered			10	5	5	3
Marksforeachquestion			1	2	5	10
TotalMarksforeach 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 inference with evidences.

Distribution of Marks with K Level for Summative Examination

KLevels	Section A(MCQs) No Choice	Section B(ShortAnswer) No Choice	SectionC(Either/Or Choice)	Section D (OpenChoice)	TotalMarks	% of Total Marks	Consolidated %
K1	3	4	10	-	17	14.16	14
K2	3	4	20	20	47	39.17	39
K3	3	2	10	20	35	29.17	29
K4	1	-	10	10	21	17.5	18
Total	10	10	50	50	120	100	100

Lesson Plan

Units	Course Content	Hours	Mode of Teaching
I	Audit-Meaning – Basic principles- objects-Distinction between Accountancy and Auditing-Auditing and Investigation-Advantages of Audit	5	Chalk & Talk
	Qualities of an Auditor- Detection and prevention of errors- Detection and prevention of fraud	5	
	Auditor position as to errors and fraud –Classification of Audit	5	
II	Preparation before Audit- Audit programme – Audit Notes – Audit Files – Working papers- Audit Sampling-	5	Chalk & Talk.
	Types of Sampling- Internal Control – Internal Audit Internal Check – Meaning- objectives- principles of an effective internal check system-	5	
	Duties of an auditor in connection with internal check as regards Cash receipts- Cash Sales – Cash payments- Wages- sales-purchases- stores(Inventory)	5	
III	Vouching – Meaning – objects of Vouching –Importance- Vouching of Cash transactions – Cash receipts, Cash Sales- Teeming and Lading - vouching of Cash payments- payments of wages, salaries, commission, Travelling Expenses.	5	Chalk & Talk, PPT
	Vouching of Trading Transactions - Goods on Consignment, Goods on Sale or Returns, Hire Purchase Sales, Sales Ledger, Purchase ledger.	5	
	Vouching of Impersonal Ledger – Purchase, Rent, Taxes , Salaries and wages , freight , Insurance, Prepaid Rent, Prepaid Insurance.	5	
IV	Verification and Valuation of Assets and Liabilities – Verification of Liabilities, Valuation of Assets and Liabilities, Auditors position to valuation – Verification of Individual Assets: Freehold , leasehold, land and Buildings, Plant and Machinery, Furniture- –	8	Chalk & Talk, PPT
	Verification of Liabilities – shot term liabilities , Long term liabilities, contingent liabilities- Audit Report – Contents of Audit Report	7	
V	Liabilities of Auditors – Civil Liability- Contributory Negligence – liability to third party – Misfeasance –Criminal liability – Liabilities under Companies Act.	8	Chalk & Talk, Assignment work
	Need for Computer Assisted Auditing Techniques (CAAT) – Types and Uses of CAAT – Green (Environmental) Audit: Definition – Objectives – Stages of Green Auditing - Objectives and Functions of Auditing and Assurance Standard Board (AASB).	7	

Department of Commerce					I M.Com			
Sem	Category	Course Code	Course Title	Credits	Contact Hours/week	CIA	Ext	Total
I	Elective –I	21OPCE1B	Retail Marketing	4	5	25	75	100

Nature of Course		
Knowledge and Skill Oriented	Employability Oriented	Entrepreneurship oriented
✓		

Course Objective

1. Help the students to know about Retail Marketing.
2. Enable the students to understand the Business Model.
3. To study the Customer Relationship Management
4. To study the Service Operation
5. Students understand the marketing channel system

Units	Course Contents	Hours	K Level	CLOs
I	Introduction to Retail marketing: Meaning & Definition - Retail Functions - Rise of Retailing - Consumerism - Challenges -Consumer proximity - Technology - Rise of retailing in India - Key markets - New Entrants - Emerging Sector.	15	Up to K2	CLO1
II	Evolution of retail: Theories - Retail lifecycle - Business models - Ownership, merchandise offered, franchise, non store, direct marketing, vending machines, kiosks, cash & carry- Brand management	15	Up to K3	CLO2
III	Customer Relationship Management: Definition - Goals - Concepts - Components - customer lifecycle – B to B, B to C, innovations- Customer touch points - CRM functions – support channels –CRM planning - Strategy development - Building components –Analyzing and segmenting customers- Common barriers.	15	Up to K4	CLO3
IV	Service operation: Characteristics -Bench marking-strategy - Enterprise design - Service quality – Facility location - Management of operations - Vehicle routing - Optimizing techniques - Models.	15	Up to K3	CLO4
V	Marketing channel systems Concepts: Participants - Environment - Behavioral process - Developing a marketing channel - Strategy - Design - Platform - Product / pricing issues - Brand management -	15	Up to K3	CLO5

Positioning - Repositioning –Franchising.			
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Note: The Questions should be asked in the ratio of 80% Problems and 20 % for theory

Book for Study

Jain J.N., & Singh P. P., *Modern Retail Management*, Deep & Deep Publications, New Delhi, 2007

Books for Reference

1. David Gilbert, *Retail Marketing Management*, Himalaya Publishing House, Mumbai, 2013.
2. Ramakrishnan & Srinivasan. Y.R, *Indian Retailing Text and Cases*, Oxford University Press, 2008.
3. Siva Kumar, *Retail Marketing*, Excel Books, 2007.
4. Suja Nair, *Retail Management*, Himalaya Publishing House, Mumbai, 2008.
5. Swapna Pradhan, *Retailing Management: Text and Cases*, McGraw Hill Education., New Delhi, 2012

Web Reference

1. https://www.google.com/url?sa=t&source=web&rct=j&url=http://uafulucknow.ac.in/wp-content/uploads/2020/05/Retail-Management-MBA-IV.pdf&ved=2ahUKEwjX9vzxktr0AhXtqFYBHfu8DBIQFnoECCKQAQ&usg=AOvVaw1S9eV ERkeJIC4tkFeQK3_Z

E-Book

1. https://www.google.com/url?sa=t&source=web&rct=j&url=https://ebooks.lpude.in/management/mba/term_4/DMGT510_SERVICES_MARKETING.pdf&ved=2ahUKEwii8tP-4tn0AhUfrlYBHRVtChEQFnoECBIAQ&usg=AOvVaw3n2vj9grMonzzrg8_omls8

Pedagogy :Chalk and Talk, Quiz, Assignment, seminar

Course learning Outcome (CLOs)

On completion of the course, behind the students will be able to:

CLOs	Course Learning Outcomes	Knowledge Level (According to Blooms Taxnomy)
CLO1	Describe the basic concepts of Retail Marketing.	Up to K2
CLO2	Able to prepare a business model	Up to K3
CLO3	Describe the concepts of Customer Relationship Management	Up to K4
CLO4	Students gain Knowledge Service Operation	Up to K3
CLO5	Understand the Marketing channel systems Concepts	Up to K3

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 inference with evidences.

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

	PO 1	PO 2	PO3	PO4	PO5	PO6
CLO1	3	3	2	3	3	2
CLO2	2	3	2	2	3	2
CLO3	3	3	2	2	3	2
CLO4	3	3	3	2	2	1
CLO5	3	1	3	3	2	2

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

Continuous Internal Assessment-BluePrint
Articulation Mapping–K Levels with Course Learning Outcomes(CLOs)

CIA Test I (30 marks)										
CIA	CLOs	K-Level	SectionA MCQs No Choice		SectionB ShortAnswers No Choice		SectionC (Either/Or Choice)		SectionD (OpenChoic e)	
			No.of Questions	K Level	No.of Questions	K Level	No.of Questions	K Level	No.of Questions	K Level
I	CLO1	Up to K2	4	2K1 & 2K2	3	2K1 & K2	4	2K1 & 2K2	2	K1, K2
No of questions to be asked			4		3		4		2	
NO of questions to be answered			4		3		2		1	
Marks for each question			1		2		5		10	
Total marks for each section			4		6		10		10	
CIA Test II and III (60 marks)										
II	CLO2	Upto K3	4	K1,K2& 2K3	3	K1,K2& K3	4	2K1 & 2K3	2	K2, K3
	CLO3	Upto K4	4	K1,K2,& K3, K4	3	K1,K2& K3	4	2K3, 2K4	2	K2, K4
III	CLO4	Upto K3	4	K1,K2& 2K3	3	K1,K2 & K3	4	2K1 & 2K3	2	K2, K3
	CLO5	Upto K2	4	2K1&2K 2	3	K1 & 2K2	4	2K1 & 2K2	2	K1, K2
No.ofQuestions to be asked			8		6		8		4	
No.ofQuestions to be Answered			8		6		4		2	
Total Marksforeachquestion			1		2		5		10	
Total Marksforeachsection			8		12		20		20	

Distribution of Marks with K Levels CIAI, CIAII and CIA III

CIA	KLevels	Section A MCQs No choice	Section B (ShortAnswers) No Choice	Section C (Either/Or Choice)	Section D(OpenChoice)	Total Marks	% ofTotal marks
I	K1	2	4	10	10	26	52%
	K2	2	2	10	10	24	48%
	Marks	4	6	20	20	50	100%
II	K1	2	2	10	-	14	14%
	K2	2	2	-	20	24	24%
	K3	2	4	20	10	36	36%
	K4	2	4	10	10	26	26%
	Marks	8	12	40	40	100	100%
III	K1	2	2	20	10	34	34%
	K2	3	4	10	20	37	37%
	K3	3	6	10	10	29	29%
	Marks	8	12	40	40	100	100

Summative Examination-Blue Print (75 Marks)

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

Units	CLOs	K-Level	SectionA MCQs No Choice	SectionB ShortAnswers No Choice	Section C(Either/ orChoice)	Section D (Open Choice)
I	CLO 1	Up to K2	2(K1&K1)	1(K1)	2(K1&K1)	1(K2)
II	CLO 2	Up to K3	2(K2&K2)	1(K1)	2(K2&K2)	1(K3)
III	CLO 3	Up to K4	2(K2&K3)	1(K3)	2(K3&K3)	1(K4)
IV	CLO 4	Up to K3	2(K3&K3)	1(K2)	2 (K3&K3)	1(K3)
V	CLO 5	Up to K3	2(K1&K2)	1(K2)	2(K2&K2)	1(K3)
No.ofQuestionsto beasked			10	5	10	5
No.ofQuestionstobeanswered			10	5	5	3
Marksforeachquestion			1	2	5	10
TotalMarksforeach 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- Analyzing, examining, presentation and make inference with evidences.

Distribution of Marks with K Level for Summative Examination

KLevels	Section A(MCQs) No Choice	Section B(ShortAnswers) No Choice	SectionC(Either/Or Choice)	Section D(Open Choice)	Total Marks	% ofTotal marks	Consolidated %
K1	3	4	10	-	17	14.16	14
K2	4	4	20	10	38	31.66	32
K3	3	2	20	30	55	45.83	46
K4	-	-	-	10	10	8.33	8
Total	10	10	50	50	120	100	100

Lesson Plan

Units	Course Content	Hours	Mode of Teaching
I	Introduction to Retail marketing: Meaning & Definition - Retail Functions - Rise of Retailing	5	Chalk & Talk, PPTs, Quiz Exercise
	Consumerism - Challenges -Consumer proximity - Technology	5	
	Rise of retailing in India - Key markets - New Entrants - Emerging Sector.	5	
II	Evolution of retail: Theories - Retail lifecycle - Business models - Ownership, merchandise offered,	5	Chalk & Talk, PPTs, Quiz Exercise
	franchise, non-store, direct marketing, vending machines	5	
	kiosks, cash & carry- Brand management	5	
III	Customer Relationship Management: Definition - Goals - Concepts - Components - customer lifecycle – B to B, B to C	5	Chalk & Talk, PPTs, Exercise, Quiz
	innovations- Customer touch points - CRM functions – support channels –CRM planning - Strategy development	5	
	Building components –Analyzing and segmenting customers Common barriers.	5	
IV	Service operation: Characteristics -Bench marking-strategy - Enterprise design - Service quality	5	Chalk & Talk, Exercise PPTs, Quiz
	Facilitylocation - Management of operations	5	
	Vehicle routing - Optimizing techniques - Models.	5	
V	Marketing channel systems Concepts: Participants - Environment - Behavioral process	5	Chalk & Talk, Exercise Quiz Assignment PPTs
	Developing a marketing channel - Strategy - Design – Platform	5	
	Product / pricing issues - Brand management - Positioning - Repositioning –Franchising.	5	

Department of Commerce					I M.Com			
Sem	Category	Course Code	Course Title	Credits	Contact Hours/week	CIA	Ext	Total
1	NME -1	21OPC NM1	Practical Banking	2	2	25	75	100

Nature of Course		
Knowledge and Skill Oriented	Employability Oriented	Entrepreneurship oriented
✓	✓	

Course Objective

1. To learn the relationship between Banker and Customer.
2. To train the students about the depository system
3. To Understand the various kinds of cheque.
4. To learn the concept crossing and endorsement.
5. To gain the knowledge about E-Banking.

Units	Course Contents	Hours	K Level	CLOs
I	Banker and Customer: Meaning & Definition - Relationship between a banker and a customer: General Relationship – Special Relationship – General Precautions for opening an account.	6	Up to K2	CLO1
II	Deposits: Meaning – Types of Deposit: Saving bank account – Current bank account, Recurring deposit, Fixed deposit - Receipt and its legal implication.	6	Up to K3	CLO2
III	Cheque: Meaning, Definition – Features - Types of Cheque.	6	Up to K3	CLO3
IV	Crossing: Meaning – Types of Crossing – Significance of Crossing- Endorsement - Meaning.	6	Up to K3	CLO4
V	E- Banking: ATM, Debit Cards and Credit Cards, Mobile Banking, NEFT, RTGS, UPI, Paytm, Google Pay, PhonePe.	6	Up to K4	CLO5

Book for study:

1. Gordon.E & Natarajan.K, Banking Theory Law & Practice, Himalaya Publishing House, Mumbai, 2021

Books for Reference:

1. S.Gurusamy, Banking Theory, Law & Practice, Vijay Nicole Imprints, 2017
2. S.N.Mahawari, Banking Theory, Law & Practice, Kalyani Publications, 2014
3. Raman.B.S, Banking Theory, Law & Practice, United Publishers, Mangalore, 2010
4. Sundaram and Varshney, Banking Theory, Law & Practice, Sultan Chand & Sons 2014.

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1. <https://www.rbi.org.in/>, <http://agriculture.gov.in/>
2. <https://www.bankingsombudsman.org>

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1. https://www.google.com/url?sa=t&source=web&rct=j&url=https://ebooks.lpude.in/commerce/bcom/term_4/DCOM208_BANKING_THEORY_AND_PRACTICE.pdf&ved=2ahUKEwig0dS61Nn0AhVOZt4KHWbUDAcQFnoECCwQAQ&usg=AOvVaw3rvjVsMfJJIV2fxDCUNPrh
2. <https://www.google.com/url?sa=t&source=web&rct=j&url=https://www.icsi.edu/docs/webmodules/Publications/9.1%2520Banking%2520Law%2520-Professional.pdf&ved=2ahUKEwig0dS61Nn0AhVOZt4KHWbUDAcQFnoECAQQAQ&usg=AOvVaw0EruwlaJbSgKVKpiEEhMui>

Pedagogy: Chalk &Talk, Quiz, Assignment, Seminar.

Rationale for nature of Course: Career opportunities financial assistant, accounts manager

Activities to be given

1. The students applying all forms of banking
2. Learning of e –banking through mobile

Course Learning Outcome (CLOs)

On completion of the course, behind the students would be able to:

CLOs	Course Learning Outcomes	Knowledge Level (According to Blooms Taxnomy)
CLO1	understand the relationship between banker and customer	Up to K2
CLO2	understand the various types of deposit of the bank	Up to K3
CLO3	Use cheques and draft in commercial transaction	Up to K3
CLO4	evaluate the performance of crossing cheque in the bank	Up to K3
CLO5	The recent trends in the banking system	Up to K4

K1- Remembering facts with specific answers

K2- Basic understanding of facts.

K3- Application oriented

K4- Analyzing, examining, and making presentations with evidences.

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

	PO1	PO2	PO3	PO4	PO5	PO6
CLO1	2	1	3	2	3	3
CLO2	1	2	3	2	1	3
CLO3	1	1	3	2	2	3
CLO4	2	2	3	2	3	3
CLO5	2	2	3	2	3	3

1- Basic Level

2- Intermediate Level

3- Advanced Level

Continuous Internal Assessment (CIA) - BluePrint Articulation mapping –K Levels with course learning outcomes (CLOs)

CIA Test (25 marks)								
Units	CLOs	K-level	Section A MCQs No Choice		Section B Short Answer No Choice		Section C Either / or choice	Section D Open Choice
			No. of Questions	K-Level	No. of Questions	K-Level	No. of Questions	K-Level
I	CLO 1	Up to K2	1	K2	-	-	-	1(k2)
II	CLO 2	Up to K3	1	K 3	-	-	-	
III	CLO 3	Up to K3	1	K1	1	K2	-	
IV	CLO 4	Up to K3	1	K 3	1	K1	-	1(K3)
V	CLO 5	Up to K4	-	-	1	K1	2(K4&K4)	
No. of Questions to be asked			4		3		2	2
No. of Questions to be Answered			4		3		1	1
Marks for each question			1		2		5	10
Total Marks for each Section			4		6		5	10

Distribution of Marks with K Levels CIA Test

K-Levels	Section A MCQs No Choice	Section B (Short Answer) No Choice	Section C (Either/Or Choice)	Section D (Open Choice)	Total marks	% of Total Marks
K1	1	4	-	-	5	12.5%
K2	1	2	-	10	13	32.5%
K3	2	-	-	10	12	30%
K4	-	-	10	-	10	25%
Total marks	4	6	10	20	40	100

Summative Examination-BluePrint (75 marks)
Articulation Mapping–K Levels with Course Learning Outcomes(CLOs)

Units	CLOs	K-level	Section A MCQs No Choice		Section B Short Answers No Choice		Section C (Either/or Choice)	Section D (Either/or Choice)
			No. of Questions	K-Level	No. of Questions	K-Level	(Either/or Choice)	(Open Choice)
I	CLO 1	Up to K2	2	K1 & K2	1	K2	2(K2 & K2)	1(K1)
II	CLO 2	Up to K3	2	K2 & K3	1	K3	2(K2 & K2)	1(K3)
III	CLO 3	Up to K3	2	K2 & K2	1	K1	2(K1 & K1)	1(K2)
IV	CLO 4	Up to K3	2	K3 & K2	1	K2	2(K3 & K3)	1(K3)
V	CLO 5	Up to K4	2	K2 & K4	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 inference with evidences.

Distribution of Marks with K Level for Summative Examination

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	1	2	10	10	23	10.83	11 43
K2	6	6	20	10	42	43.33	
K3	2	2	10	20	34	28.33	28
K4	1	-	10	10	21	17.5	18
Total marks	10	10	50	50	120	100	100

Lesson Plan

Units	Course Content	Hours	Mode of Teaching
I	Banker and Customer: Meaning & Definition - - General Precautions for opening an account.	2	Chalk & Talk, PPT
	Relationship between a banker and a customer: General Relationship – Special Relationship	2	
	Precautions for opening an account.	2	
II	Deposits: Meaning – Types of Deposit: Saving bank account – Current bank account, Recurring deposit	2	Chalk & Talk, PPTs, Assignment
	Fixed deposit	2	
	Receipt and its legal implication.	2	
III	Cheque: Meaning, Definition	2	Chalk & Talk, PPT
	Features	2	
	Types of Cheque.	2	
IV	Crossing: Meaning	2	Chalk & Talk, PPT
	Types of Crossing – Significance of Crossing	2	
	Endorsement - Meaning.	2	
V	Delivery Channels: ATM, Debit Cards and Credit Cards,	2	Chalk & Talk, Quiz, PPTs, Seminar
	Mobile Banking, NEFT, RTGS	2	
	UPI, Paytm, Google Pay, PhonePe.	2	

Department of Commerce					I M.Com			
Sem	Category	Course Code	Course Title	Credits	Contact Hours/week	CIA	Ext	Total
II	Core	21OPC21	Advanced Business Statistics	4	6	25	75	100

Nature of Course		
Knowledge and Skill Oriented	Employability Oriented	Entrepreneurship oriented
✓		

Course Objectives

1. To enable the students to apply Statistical Techniques in decision making.
2. To demonstrate knowledge of probability and the standard statistical distributions
3. To study relationship between different facts
4. To make familiarity with statistical methods to carry out in the business and academic environment
5. To assist the students to conduct a Statistical investigation.

Units	Course Contents	Hours	K Level	CLOs
I	Business Statistics- Introduction- Measures of Central Tendency- Mean- Median – Mode – Geometric Mean – Harmonic Mean	18	Up to K3	CLO1
II	Correlation: Meaning - Scatter Diagram - Karl Pearson's Coefficient - Rank Correlation – Simple and Multiple Correlation. Regression: Estimating simple and multiple regression equations – Time Series - Moving Average Method and Trend value Method.	18	Up to K3	CLO2
III	Test of Hypotheses: Procedure of testing hypotheses, standard Error & sampling distribution – Estimation – Test of significance for large sample – Test of significance for a small sample	18	Up to K4	CLO3
IV	Parametric test: F Test – Application of F-Test – Analysis of Variance(ANOVA) – Assumptions- Technique – One way classification model – Two way classification model.	18	Up to K4	CLO4
V	Non Parametric test - Chi-square Test – Definition – Chi-square distribution – Conditions for applying chi-square test – Uses – Limitations – Awareness of applying tools in Statistical Package for the Social Science (SPSS)	18	Up to K3	CLO5

Note: The question paper should cover 80% problems and 20% theory.

Book for study:

Gupta S.P. - *Statistical Methods*, Sultan Chand and Sons, New Delhi, 2019

Books for Reference:

1. Sharma.J.K., *Business Statistics*, Vikas publishing house pvt Ltd., Noida, 2014.
2. Alagar.K, *Business Statistics*, TataMcGrawHill, New Delhi, 2009.
3. Anju Kandelwal, *Business Statistics*, New Age International Publications, New Delhi, 2011.
4. Manokaran.M, *Statistical Methods*, Palani Paramount, Palani, 2010.
5. Pillai R.S.N&Bagavathy V, *Statistics Theory & Practice*, S.chand& co, New Delhi, 2013

Web References :

1. <https://www.ncbi.nlm.nih.gov/pmc/articles/PMC374386/>
2. <https://www.toppr.com/guides/fundamentals-of-business-mathematics-and-statistics/theoretical-distribution/theoretical-distribution>
3. <https://www.statisticshowto.com/>
4. <https://blog.minitab.com/en/adventures-in-statistics-2/understanding-analysis-of-variance-anova-and-the-f-test>

E-Books:

1. <https://www.free-ebooks.net/business-textbooks/Basic-Business-Statistics>
2. <https://www.free-ebooks.net/mathematics-textbooks/Principles-of-Business-Statistics>
3. <https://web.stanford.edu/~hastie/ElemStatLearn/index.html>

Pedagogy: Chalk & Talk, Quiz, Brain Storming Activity. Assignment, Seminar

Rationale for nature of Course: Can be a Statistician and Business Analyst

Activities to be given

1. Allocate the students to practiced statistical tools in SPSS package
2. Train the students for applying tools in Research papers and presented in seminars.

Course learning Outcome (CLOs)

On completion of the course, behind the students will be able to:

CLOs	Course Learning Outcomes	Knowledge Level (According to Blooms Taxnomy)
CLO1	Calculate and interpret measures of central tendency for a set of data	Up to K3
CLO2	Investigating the relationship between two quantitative variables	Up to K3
CLO3	Resolve the test of hypothesis	Up to K4
CLO4	Compute the Analysis of variance and F-test	Up to K4
CLO5	Learn non-parametric test	Up to K3

K1- Remembering facts with specific answers

K2- Basic understanding of facts.

K3- Application oriented

K4- Analyzing, examining, presentation and make inference with evidences.

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

	PO1	PO2	PO3	PO4	PO5	PO6
CLO1	3	2	3	3	2	2
CLO2	3	3	3	2	3	2
CLO3	3	2	2	3	3	2
CLO4	3	3	2	3	3	2
CLO5	3	2	3	2	2	3

1-Basic Level

2- Intermediate Level

3-Advance Level

Continuous Internal Assessment (CIA) - BluePrint**Articulation mapping –K Levels with course learning outcomes (CLOs)**

CIA Test I (30 marks)										
CI A	CLOs	K-Level	Section A MCQs No Choice		Section B Short Answer No Choice		Section C Either / or choice		Section D Open Choice	
			No of Questio ns	K- Level	No of Questio ns	K-Level	No of Questio ns	K-Level	No of Questio ns	K- Level
I	CLO1	Up to K2	4	2K1 & 2K2	3	2K1 & K2,	4	2K1 & 2K2	2	K2, K3
No of questions to be asked			4		3		4		2	
No of questions to be answered			4		3		2		1	
Marks for each question			1		2		5		10	
Total marks for each section			4		6		10		10	
CIA Test II and III (60 marks)										
II	CLO2	Up to K3	4	2K1 & 2K2	3	K1, K2 & K3	4	2K2 & 2K3	2	K2, K3
	CLO3	Up to K4	4	2K1 & 2K3	3	2K2 & K3	4	2K1 & 2K3	2	K2, K4
III	CLO4	Up to K4	4	K1,2K2 & K3	3	2K2 & K3	4	2K2 & 2K4	2	K3, K4
	CLO5	Up to K3	4	K1, K2 & 2K3	3	K1, K2 & K3	4	2K1 & 2K3	2	K2, K3
No of questions to be asked			8		6		8		4	
No of questions to be answered			8		6		4		2	
Marks for each question			1		2		5		10	
Total marks for each section			8		12		20		20	

Distribution of Marks with K Levels CIAI, CIAII and CIA III

CIA	KLevels	Section A MCQ No Choice	Section B (ShortAns wer) No Choice	Section C (Either/Or Choice)	Section D(OpenCh oice)	Total Marks	% ofTotal Marks
I	K1	2	4	10	-	16	32%
	K2	2	2	10	10	24	48%
	K3	--	-	-	10	10	20%
	Marks	4	6	20	20	50	100%
II	K1	4	2	10	-	16	16%
	K2	2	6	10	20	38	38%
	K3	2	4	20	10	36	36%
	K4	-	-	-	10	10	10%
	Marks	8	12	40	40	100	100
III	K1	2	2	10	-	14	14%
	K2	3	6	10	10	29	29%
	K3	3	4	10	20	37	37%
	K4	-	-	10	10	20	20%
	Mark s	8	12	40	40	100	100

Summative Examination-Blueprint (75 marks)

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

Units	CLOs	K-Level	SectionAMC Qs No Choice	SectionBSho rtAnswers No Choice	Section C(Either/or Choice)	SectionD (Open Choice)
I	CLO 1	Up to K3	2(K1&K2)	1(K2)	2(K1&K1)	1(K3)
II	CLO 2	Up to K3	2(K1&K2)	1(K3)	2(K2&K2)	1(K3)
III	CLO 3	Up to K4	2(K1&K2)	1(K2)	2(K3&K3)	1(K4)
IV	CLO 4	Up to K4	2(K1&K2)	1(K3)	2 (K4&K4)	1(K4)
V	CLO 5	Up to K3	2(K1&K3)	1(K1)	2(K2&K2)	1(K3)
No.ofQuestionsto beasked			10	5	10	5
No.ofQuestionstobeanswered			10	5	5	3
Marksforeachquestion			1	2	5	10
TotalMarksforeach 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 - Analyzing, examining presentation and make inference with evidences.

Distribution of Marks with K Level for Summative Examination

KLevels	Section A(MCQs) No choice	Section B(ShortA nswers) No choice	SectionC(E ither/OrCh oice)	Section D(OpenC hoice)	Total Marks	% ofTotal Marks	Consolidated %
K1	5	2	10	-	17	14.16	14
K2	4	4	20	-	28	23.33	23
K3	1	4	10	30	45	37.5	38
K4	-	-	10	20	30	25	25
Total	10	10	50	50	120	100	100

Lesson Plan

Units	Course Content	Hours	Mode of Teaching
I	Business Statistics – Introduction - Measures of central tendency- Mean – median	9	Chalk&Talk, Quiz, Exercise
	Measures of central tendency- Mode- Harmonic mean – Geometric mean	9	
II	Correlation: Meaning - Scatter Diagram - Karl Pearson's Coefficient - Rank Correlation – Simple and Multiple Correlation.	6	Chalk&Talk, Quiz, Exercise
	Regression: Estimating simple and multiple regression equations	6	
	Time Series - Moving Average Method and Trend value Method	6	
III	Test of Hypotheses: Procedure of testing hypotheses, standard Error & sampling distribution – Estimation	6	Chalk&Talk, Exercise, Quiz
	Test of significance for large sample	6	
	est of significance for a small sample	6	
IV	Parametric test: F Test – Application of F-Test	9	Chalk & Talk, Exercise, Quiz, seminar
	Analysis of Variance (ANOVA) – Assumptions – Technique One way classification model – Two way classification model.	9	
V	Non Parametric test - Chi-square Test – Definition -- Conditions for applying chi-square Chi-square distribution – Uses – Limitations	9	Chalk & Talk, Exercise Quiz Assignment, seminar
	Awareness of applying tools in Statistical Package for the Social Science (SPSS)	9	

Department of Commerce					I M.Com			
Sem	Category	Course Code	Course Title	Credits	Contact Hours/week	CIA	Ext	Total
II	Core	21OPC22	Human Resource Management	4	6	25	75	100

Nature of Course		
Knowledge and Skill Oriented	Employability Oriented	Entrepreneurship oriented
✓		

Course Objectives:

1. To familiarize the students with the human resource management processes.
2. To understand the importance of Human Resource Management in meeting the challenging requirements of highly skilled and competent human resources due to Globalization.
3. To enable teach various aspect of Human development related issues.
4. To furnish the various job related aspects.
5. To evaluate the quality aspect of Human resource

Units	Course Contents	Hours	K Level	CLO
I	Human Resource Management- Definitions - Nature and Scope of Human Resource Management - Human Resource Planning- Importance – Objectives – Process.	15	Up to K2	CLO1
II	Recruitment and Selection: Recruitment Policy – Sources – Methods – Selection Procedure – Scientific Selection – Career Development – Benefits– Transfer Policy and Procedure – Grievance and Redressal Procedures	15	Up to K3	CLO2
III	Training and Development: Principles of Training – Methods of Training – On the Job training – Off the Job training - Placement & Induction	15	Up to K4	CLO3
IV	. Performance Appraisal: Need – Purpose and Use of Performance Appraisal – Steps in Performance Appraisal – Traditional Vs Modern Methods of Performance Appraisal – Evaluation of performance analysis - Performance Appraisal based on MBO system – Managerial Appraisal – Managerial Ethics in Performance Appraisal.	15	Up to K4	CLO4
V	Grievance and Redressal Procedures - Green Human Resource Management - Audit – International Human Resource Management – Managing Human Resource in Virtual Organizations	15	Up to K3	CLO5

Note: The Questions should be asked in 100 % for theory

Book for Study:

1. Gupta.C.B, Human Resource Management , Sixth Edition 2013, McGraw Hill Education (India) Pvt. Ltd., New Delhi.

Books for Reference

1. Saiyadin, *Human Resource Management*, MCGraw Mill Publications, New Delhi, 2020
2. k.Aswathappa, *Human Resource Management* MCGraw Mill Publications New Delhi, 2020.
3. SubbaRao.P, *Essential of Human Resource Management*, Fifth Revised Edition 2013 Himalaya Publishing House New Delhi.
4. ShashiK.Gupta & Rosy Joshi, *Human Resource Management*, Kalyani Publishers, Ludhiana, 2012.

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2. <https://www.scribd.com/presentation/74223459/Hrm-India-Ppt>
3. <https://www.oxfordhandbooks.com/view/10.1093/oxfordhb/9780199547029.001.0001/oxfordhb>
4. <https://www.citehr.com/58103-principles-hr-management-ppt-download.html>

E-Books:

1. <https://open.umn.edu/opentextbooks/textbooks/71>
2. https://www.academia.edu/31368081/E_BOOK_ON_HUMAN_RESOURCE_MANAGEMENT_HRM_pdf
3. https://www.opentextbooks.org.hk/system/files/export/32/32088/pdf/Human_Resource_Management_32088.pdf

Pedagogy :Chalk and Talk, Seminar, Quiz, Assignment.

Rationale for nature of Course: HRM provided to career in students for all aspects organization

Activities to be given

1. To provide assignment and group discussion.
2. To practice for self management effective team work.

Course learning Outcome (CLOs)

On completion of the course, behind the students will be able to:

CLOs	Course learning Outcome	Knowledge Level (According to Blooms Taxnomy)
CLO1	understand the nature & scope of Human Resource Management.	Up to K2
CLO2	Differentiate Grievance and Redressal Procedures nature of Training.	Up to K3
CLO3	To analyze the Performance Appraisal based on MBO system.	Up to K4
CLO4	Remembering the points in Quality of working life and Management of Stress.	Up to K4
CLO5	Students gain the knowledge of Human Resource Management Research and Audit.	Up to K3

Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (Pos)

	PO 1	PO 2	PO3	PO4	PO5	PO6
CLO1	1	2	2	3	3	2
CLO2	2	3	2	2	3	2
CLO3	3	3	2	2	3	2
CLO4	3	3	3	2	2	1
CLO5	2	1	3	3	2	2

1- Basic level

2-Intermediate level

3-Advance Level

ContinuousInternalAssessment (CIA) - BluePrint

Articulation mapping –K Levels with course learning outcomes (CLOs)

CIA Test I (30 marks)										
CIA	CLOs	K- Level	Section A MCQs No Choice		Section B Short Answers NO Choice		Section C (Either/Or Choice)		Section D (OpenChoic e)	
			No.of Question s	K Level	No.of Question s	K Level	No.of Questions	K Level	No.of Questions	K Level
I	CLO1	Up to K2	4	2K1& 2K2	3	2K1& K2	4	2K1& 2K2	2	K1, K2
No of questions to be asked			4		3		4		2	
No of questions to be answered			4		3		2		1	
Marks for each question			1		2		5		10	
Total marks for each section			4		6		10		10	

CIA Test II and III (60 marks)										
II	CLO2	UptoK3	4	K1, 2K2,&k3	3	K1, K2&,K3	4	2K1& 2K3	2	K2, K3
	CLO3	UptoK4	4	2K1,K2& K3	3	K1,K2& K3	4	2K3 & 2K4	2	K3, K4
III	CLO4	UptoK4	4	2K1,K2& k3	3	K1,K2& K3	4	2K3 & 2K4	2	K3, K4
	CLO5	UptoK3	4	2K1,K2& K3	3	K1,K2& K3	4	2K2 & 2K3	2	K1, K3
No.ofQuestions to beasked			8		6		8		4	
No.ofQuestionstobe answered			8		6		4		2	
Marksforeachquestion			1		2		5		10	
TotalMarksforeachsection			8		12		20		20	

Distribution of Marks with K Levels CIA I, CIA II and CIA III

CIA	KLevels	Section A MCQs No Choice	Section B (Short Answer) No Choice	Section C (Either/Or Choice)	Section D (Open Choice)	Total Marks	% of Total Marks
I	K1	2	4	10	10	26	52%
	K2	2	2	10	10	24	48%
	Marks	4	6	20	20	50	100%
II	K1	3	4	10	-	17	17%
	K2	3	4	-	10	17	17%
	K3	2	4	20	20	46	46%
	K4	-	-	10	10	20	20%
	Marks	8	12	40	40	100	100
III	K1	4	4	-	10	18	18%
	K2	2	4	10	-	16	18%
	K3	2	4	20	20	46	46%
	K4	-	-	10	10	20	20%
	Marks	8	12	40	40	100	100

Summative Examination-Blueprint (75 marks)
Articulation Mapping–K Levels with Course Learning Outcomes (CLOs)

Units	CLOs	K-Level	Section A MCQs	Section B Short Answers	Section C (Either/o rChoice)	Section D (Open Choice)
I	CLO 1	Up to K2	2(K1&K1)	1(K1)	2(K1&K1)	1(K2)
II	CLO 2	Up to K3	2(K2&K2)	1(K1)	2(K2&K2)	1(K3)
III	CLO 3	Up to K4	2(K3&K3)	1(K2)	2(K3&K3)	1(K4)
IV	CLO 4	Up to K4	2(K3&K3)	1(K2)	2 (K4&K4)	1(K4)
V	CLO 5	Up to K3	2(K1&K1)	1(K3)	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

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 inference with evidences.

Distribution of Marks with K Level for Summative Examination

K Levels	Section A (MCQs)	Section B (Short Answer)	SectionC (Either/O rChoice)	Section D (Open Choice)	Tota lMar ks	% of total marks	Consolidated %
K1	4	4	10	-	18	15	15
K2	2	4	10	10	26	21.66	22
K3	4	2	20	20	46	38.33	38
K4	-	-	10	20	30	25	25
Total	10	10	50	50	120	100	100

Lesson Plan

Units	Course Content	Hours	Mode of Teaching
I	Human Resource Management- Nature and Scope of Human Resource Management	6	Chalk&Talk, PPTs, Quiz Exercise
	Human Resource Planning– Importance – Objectives – Process – Recruitment and Selection – Recruitment Policy – Sources – Methods	6	
	Selection Procedure – Scientific Selection – Placement & Induction	6	
II	Training and Development: Principles of Training – Methods of Training –On the Job training – Off the Job training - Career Development – Benefits– Transfer Policy and Procedure – Grievance and Redressal Procedures	9	Chalk&Talk, PPTs, Quiz Exercise
	Career Development – Benefits– Transfer Policy and Procedure – Grievance and Redressal Procedures	9	
III	Performance Appraisal: Need – Purpose and Use of Performance Appraisal – Steps in Performance Appraisal	6	Chalk&Talk, PPTs, Exercise, Quiz
	Traditional Vs Modern Methods of Performance Appraisal – Evaluation of performance analysis -	6	
	Performance Appraisal based on MBO system – Managerial Appraisal – Managerial Ethics in Performance Appraisal.	6	
IV	Trade union - Meaning – Principles – Essentials of a successful trade union	6	Chalk&Talk, Exercise,PPTs, Quiz
	Features of Trade union-Strength and weaknesses of Trade union	6	
	Quality of working life - Management of Stress and burnout.	6	
V	Human Resource Accounting – Human Resource Information System –	6	Chalk&Talk, Exercise,Quiz Assignment PPTs
	Human Resource Management Research and Audit	6	
	International Human Resource Management- Managing Human Resource in Virtual Organizations.	6	

Department of Commerce					I M.Com			
Sem	Category	Course Code	Course Title	Credits	Contact Hours/week	CIA	Ext	Total
II	Core	21OPC23	Advanced Corporate Accounting	4	6	25	75	100

Nature of Course		
Knowledge and Skill Oriented	Employability Oriented	Entrepreneurship oriented
✓		

Course Objectives:

1. To understand the knowledge on corporate accounting methods
2. To enable the students to understand the procedures of accounting
3. To gain the knowledge about company accounts and accounting standards.
4. To develop skills in the preparation of accounting statements and their analysis.
5. To access the preparation of accounts of banking companies

Units	Course Contents	Hours	K Level	CLOs
I	Bank accounts – Preparation of Profit and Loss Account – Balance Sheet- Insurance company accounts –Life and general Insurance - Preparation of Revenue, Profit and Loss account and Balance Sheet.	18	Up toK2	CLO1
II	Amalgamation – Meaning – Types – Purchase Consideration – Methods of Purchase Consideration – Methods of Accounting for Amalgamation - Absorption – Meaning – Accounting Treatment - External Reconstruction – Meaning - Accounting Treatment – Alteration of Share capital –Types - Internal Reconstruction – Accounting Entries.	18	Up toK3	CLO2
III	Liquidation of companies – Meaning – Modes of Winding Up – Order of Payment – Statement of Affairs – Liquidator’s Final Statement of Account.	18	Up toK2	CLO3
IV	Preparation of final accounts of companies (as per Revised schedule VI) - Accounting Standards-Meaning- objectives-Need-Significance-Accounting Standards in India –AS 1: Disclosure of Accounting Policies, AS 2: Valuation of Inventories, AS 3 : Cash Flow Statement , AS 5 : Net Profit or Loss for the period, AS6 : Depreciation Accounting, AS 10 : Accounting for Fixed Assets, AS13: Accounting for Investments, AS14: Accounting for Amalgamation , AS 20 : Earnings per Share , AS 21: Consolidated Financial Statements, AS26: Intangible Assets.	18	Up toK4	CLO2
V	Holding companies – Consolidation of Profit and Loss Accounts – Consolidated Balance Sheet(excluding intercompany holdings).	18	Up toK3	CLO5

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

Book for Study

Prof T.S Reddy & Dr. A. Murthy, Corporate Accounting, Margham publication, Chennai. Revised Sixth Edition 2015.

Books for Reference

1. R.L.Gupta & M.Radhaswamy, “**Advanced Accountancy**”, Sultan Chand & Sons, New Delhi, Vol-I, 2015
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, 2014, Sultan Chand & Sons, New Delhi.

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2. <https://byjus.com/commerce/final-accounts/>
3. <https://www.accountingtools.com/articles/2017/5/9/liquidation>
4. <https://www.yourarticlelibrary.com/accounting/holding-company/meaning-holding-company/holding-company-a-close-view-company-accounts/68346>
5. <https://www.accountingnotes.net/final-accounts/final-accounts-of-general-insurance-companies-accounting/13085>

E-Books:

1. https://www.google.com/url?sa=t&source=web&rct=j&url=https://mybooksfactory.com/store/corporate-accounting-by-t-s-reddy-and-murthy/&ved=2ahUKEwi91KO47dr0AhVVxosBHeNHC-IQFn0ECEMQAQ&usq=AOvVaw15XOzu4tg9_3GAILbAWxcD

Pedagogy: Chalk & Talk, Assignments, seminar

Rationale for Nature of the Course: can be acquiring corporate accounting knowledge

Activities to be given

1. To provide assignment and group discussion.
2. Preparing the students to appear professional courses by giving Advanced Exercise and work out problems on relevant accounts

Course learning Outcome (CLOs)

On completion of the course, behind the students will be able to:

CLOs	On completion of the course, the students should be able to	Knowledge Level (According to Blooms Taxnomy)
CLO 1	Understand the accounting concept for Banking and Insurance companies.	Upto K2
CLO 2	Solve accounting aspects of Amalgamations, Absorption and Reconstruction and liquidation of companies	Upto K3
CLO 3	Equip the Liquidators final statement of accounts	Up to K2
CLO 4	Learn various types of Indian Accounting standards	Upto K4
CLO 5	Examine holding companies	Upto K3

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

	PO 1	PO 2	PO3	PO4	PO5	PO6
CLO1	3	3	2	3	3	2
CLO2	2	3	2	2	3	2
CLO3	3	3	2	2	3	2
CLO4	3	3	3	2	2	1
CLO5	3	1	3	3	2	2

1- Basic level

2-Intermediate level

3-Advance Level

Continuous Internal Assessment (CIA)-BluePrint

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

CIA Test I (30 marks)										
CIA	CLOs	K-Level	Section A MCQs No Choice		Section B Short Answer s No Choice		Section C (Either/Or Choice)		Section D (Open Choice e)	
			No .of Question s	K Level	No .of Questions	K Level	No. of Questions	K Level	No. of Question s	K Level
I	CLO1	Up to K2	4	2K1 & 2K2	3	K1 ,K2 K2	4	2K1&2K2	2	K1, K2
No.ofQuestions to be asked			4		3		4		2	
No.ofQuestions to be Answered			4		3		2		1	
Marks for each question			1		2		5		10	
Total Marks for each section			4		6		10		10	
CIA Test II and III (60 marks)										
II	CLO2	Upto K3	4	K1, 2K2,K3	3	K1 K2 ,K3	4	2K2&2K3	2	K2, K3
	CLO3	Upto K2	4	2K1,2K2	3	K1,K2,K2	4	2K1&2K2	2	K1, K2
III	CLO4	Upto K4	4	K1,K2,K3 ,K4	3	K1,K2 ,K3	4	2K1 &2K4	2	K3, K4
	CLO5	Upto K3	4	K1,2K2,K 3	3	2K2,,K3	4	2K2 & 2K3	2	K2, K3
No.ofQuestions to be asked			8		6		8		4	
No.ofQuestions to be Answered			8		6		4		2	
Marks for each question			1		2		5		10	
Total Marks for each section			8		12		20		20	

Distribution of Marks with K Levels CIAI, CIAII and CIA III

CIA	KLevels	Section A MCQ No Choice	Section B (ShortAns wer) No Choice	Section C (Either/Or Choice)	Section D(OpenCh oice)	Total Marks	% of Total Marks
I	K1	2	4	10	10	26	52%
	K2	2	2	10	10	24	48%
	Marks	4	6	20	20	50	100%
II	K1	3	4	10	10	27	27%
	K2	4	6	20	20	50	50%
	K3	1	2	10	10	23	23%
	Marks	8	12	40	40	100	100
III	K1	2	2	10	-	14	14%
	K2	3	6	-	10	19	19%
	K3	2	4	20	20	46	46%
	K4	1	-	10	10	21	21%
	Marks	8	12	40	40	100	100

Summative Examination-BluePrint (75 marks)

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

Units	CLOs	K-Level	Section A MC Qs No Choice	Section B Sho rtAnswers No Choice	Section C(Either/orChoi ce)	Section D (Open Choice)
I	CLO 1	UptoK2	2(K1&K1)	1(K1)	2(K1&K1)	1(K1)
II	CLO 2	UptoK3	2(K1&K1)	1(K1)	2(K2&K2)	1(K3)
III	CLO 3	Up to K2	2(K1&K1)	1(K2)	2(K2&K2)	1(K2)
IV	CLO 4	UptoK4	2(K1&K2)	1(K2)	2(K4&K4)	1(K4)
V	CLO 5	UptoK3	2(K2&K2)	1(K2)	2(K3&K3)	1(K3)
No.ofQuestionsto beasked			10	5	10	5
No.ofQuestionstobeanswered			10	5	5	3
Marksforeachquestion			1	2	5	10
TotalMarksforeach 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 inference with evidences.

Distribution of Marks with K Level for Summative Examination

KLevels	Section A(MCQs) No Choice	Section B(Short Answers) No Choice	Section C(Either/Or Choice)	Section D(Open Choice)	Total Marks	% of Total Marks	Consolidated %
K1	7	4	10	10	31	25.8	26
K2	3	6	20	10	39	32.5	32
K3	-	-	10	20	30	25	25
K4	-	-	10	10	20	16.66	17
Total	10	10	50	50	120	100	100

Lesson Plan

Units	Course Content	Hours	Mode of Teaching
I	Bank accounts – Preparation of Profit and Loss Account – Balance Sheet-	6	Chalk & Talk
	Insurance company accounts –Life and general Insurance	6	
	Preparation of Revenue, Profit and Loss account and Balance Sheet.	6	
II	Amalgamation – Meaning – Types – Purchase Consideration – Methods of Purchase Consideration – Methods of Accounting for Amalgamation	6	Chalk& Talk, PPTs, Quiz, Exercise
	Absorption –Meaning – Accounting Treatment	6	
	External Reconstruction – Meaning - Accounting Treatment – Alteration of Share capital –Types - Internal Reconstruction – Accounting Entries.	6	
III	Liquidation of companies – Meaning – Modes of Winding Up – Order of Payment – Statement of Affairs	9	Chalk&Talk, seminar
	Liquidator’s Final Statement of Account.	9	
IV	Preparation of final accounts of companies (as per Revised schedule VI) -	6	Chalk & Talk
	Accounting Standards-Meaning- objectives-Need-Significance-Accounting Standards in India –AS 1: Disclosure of Accounting Policies, AS 2: Valuation of Inventories, AS 3 : Cash Flow Statement , AS 5 : Net Profit or Loss for the period, AS6 : Depreciation Accounting, AS 10 : Accounting for Fixed Assets, AS13: Accounting for Investments,	6	
	AS14:Accounting for Amalgamation , AS 20 : Earnings per Share , AS 21: Consolidated Financial Statements, AS26: Intangible Assets.	6	
V	Holding companies and Consolidated Accounts – Consolidation of Profit and Loss Accounts –	9	Chalk&Talk, assignment
	Consolidated Balance Sheet(excluding intercompany holdings).	9	

Department of Commerce					I M.Com			
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours/week	CIA	Ext	Total
II	Core	21OPC24	Insurance and Risk Management	4	5	25	75	100

Nature of Course		
Knowledge and Skill Oriented	Employability Oriented	Entrepreneurship oriented
✓		

Course Objective

1. To orient the basic knowledge of insurance.
2. To enable the students to understand the life insurance and its types.
3. To access the other type of insurance.
4. To understand the concept of risk management.
5. To identify risk management and control.

Units	Course Contents	Hours	K Level	CLOs
I	Basic concepts of insurance: History of Insurance in world and India- Need for Insurance – Nature of Insurance– Major Types of Insurance and their Features – Importance of Insurance - Role of Insurance- IRDA- Privatization and Liberalization in India.	15	Up to K2	CLO1
II	Life Insurance: Fundamental principles – Advantages – Difference between – Insurance and Assurance- Types of Insurance Policies- Annuity – Meaning and Types of Annuity Policies –Difference between Annuity and Life Insurance – Unit linked Insurance – Tax benefits. Life Assurance– Assignment Vs. Nomination – Various Forms of Payment – Surrender Value – Claim Procedure – Procedure of Life Insurance Claim.	15	Up to K3	CLO2
III	Marine, Fire and Any Other Insurance: Marine Insurance- Definition – Types – Nature- Policies- conditions- marine losses- settlement of claim. Fire Insurance – Contract – Proposal – Coverage- Underwriting R Rating – claims – Progress – Automobile insurance – Health Insurance – Rural Insurance – Liability Insurance.	15	Up to K3	CLO3
IV	Risk: Introduction to Risk – Risk vs Uncertainty – Types of Risk – Pure Risks and its Management-Financial Risks and its Management – Rationale for Risk Management	15	Up to K3	CLO4
V	Risk Management and Control: Risk Management – Risk control – Objectives- Risk Management Information Systems (RMIS) – Risk Management by Individual and – Factors affecting	15	Up to K4	CLO5

	Demand for Insurance - process -- Personal Risk Management strategies – Corporate risk management - Risk Management: Guidelines and Responsibilities – Levels of Risk Management.			
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Note: The Questions should be asked in 100 % for theory

Book for Study

1. Gupta.P.K., Insurance And Risk Management, Himalaya Publishing House, Delhi, 2021

Books for Reference

1. Venkatesh Babu S &Manjunatha J.M, Insurance And Risk Management, Himalaya Publishing House, Delhi, 2015
2. Mishra. M.N. &.Mishra. B., Insurance:Principles&Practice, SChandPublishing,Delhi. 2015
3. Periyasamy.P. Principles and Practice of Insurance, Himalaya Publishing House, Mumbai. 2019
4. Dr. A. Murthy, Principles & Practice of Insurance, Margham Publications, Chennai. 2012

Web Reference:

1. <https://vulms.vu.edu.pk/Courses/FIN725/Downloads/Risk%20management%20and%20insurance.pdf>
2. <https://www.studocu.com/en-au/document/kings-own-institute/principles-of-accounting/tutorial-1-assurance-and-auditing-solutions/8009901>
3. <https://www.studocu.com/en-au/document/kings-own-institute/principles-of-accounting/tutorial-3-assurance-and-auditing-solutions/8009904>

E-Book

1. https://books.google.com/books/about/Insurance_And_Risk_Management.html?id=9XJKpVOjDPOC

Pedagogy :Chalk & Talk, Quiz, Assignment, Seminar.

Rational for Nature of Course: Can become a professional in Insurance sector.

Activity to be given:

1. Filling of any kind of insurance form.

Course Learning Outcome

On completion of the course, behind the students will be able to:

CLOs	Course Learning Outcome	Knowledge Level (According to Blooms Taxnomy)
CLO1	To describe about Basics of insurance.	Upto k2
CLO2	Understanding the concepts of life insurance	Upto k2
CLO3	Differentiate life insurance and non-life insurances.	Upto k3
CLO4	Identifying classification of Risks.	Upto k3
CLO5	Classified on various levels of risk management.	Upto k4

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

	PO 1	PO 2	PO3	PO4	PO5	PO6
CLO1	2	2	3	2	2	3
CLO2	3	2	3	2	2	3
CLO3	3	2	3	2	2	3
CLO4	2	2	3	3	2	3
CLO5	3	3	3	3	2	3

1- Basic level

2-Intermediate level

3-Advance Level

Continuous Internal Assessment-Blue Print

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

CIA Test I (30 marks)

CIA	CLOs	K-Level	Section A MCQ		Section B Short Answers		Section C (Either/Or Choice)		Section D OpenChoice	
			No.of Questions	K Level	No.of Questions	K Level	No.of Questions	K Level	No.of Questions	K Level
I	CLO1	Up to K2	4	4K1	3	3K2	4	2K1 & 2K2	2	K1, K2
No of questions to be asked			4		3		4		2	
No of questions to be answered			4		3		2		1	
Marks for each question			1		2		5		10	
Total marks for each section			4		6		10		10	

CIA Test II and III (60 marks)

II	CLO2	Upto K3	4	2K1& 2K2	3	K1& 2K2	4	2 K1 & 2K2	2	K2, K3
	CLO3	Upto K3	4	2K1& 2K2	3	K1,K2& K3	4	2K2 & 2K3	2	K2, K3
III	CLO4	Upto K3	4	2K1& 2K2	3	K1& 2K2	4	2K2& 2K3	2	K2, K3
	CLO5	Upto K4	4	2K1& 2K2	3	K1& 2K2	4	2K1 & 2K3	2	K3, K4
No.of Questions to be asked			8		6		8		4	
No.of Questions to be Answered			8		6		4		2	
Marks for each question			1		2		5		10	
Total Marks for each section			8		12		20		20	

Distribution of Marks with K Levels CIA I, CIA II and CIA III

CIA	K Levels	Section A MCQs No Choice	Section B (Short Answer) No Choice	Section C (Either/Or Choice)	Section D (Open Choice)	Total Marks	% of (Total marks)
I	K1	4	-	10	10	24	48%
	K2	-	6	10	10	26	52%
	Marks	4	6	20	20	50	100%
II	K1	4	4	10	-	18	18%
	K2	4	6	20	20	50	50%
	K3	-	2	10	20	32	32%
	Marks	8	12	40	40	100	100
III	K1	4	4	10	-	18	18%
	K2	4	8	10	10	32	32%
	K3	-	-	20	20	40	40%
	K4	-	-	-	10	10	10%
	Marks	8	12	40	40	100	100

Summative Examination-Blue Print (75 marks)

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

Units	CLOs	K-Level	Section A MCQs No Choice	Section B Short Answers No Choice	Section C (Either/or Choice)	Section D (Open Choice)
I	CLO 1	Up to K2	2(K1&K2)	1(K1)	2(K1&K2)	1(K2)
II	CLO 2	Up to K3	2(K1&K2)	1(K2)	2(K1&K2)	1(K2)
III	CLO 3	Up to K3	2(K1&K2)	1(K2)	2(K2&K3)	1(K3)
IV	CLO 4	Up to K3	2(K1&K2)	1(K2)	2 (K2&K3)	1(K3)
V	CLO 5	Up to K4	2(K1&K2)	1(K2)	2(K3&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 inference with evidences

Distribution of Marks with K Level for Summative Examination

KLevels	Section A (MCQs) No Choice	Section B (Short Answer) No Choice	Section C (Either/O rChoice)	Section D (Open Choice)	Tota lMar ks	% Total marks	Consolidate d %
K1	5	2	10	-	17	14.16	14
K2	5	8	20	20	53	44.16	44
K3	-	-	15	20	35	29.17	29
K4	-	-	5	10	15	12.5	13
Total	10	10	50	50	120	100	100

Lesson Plan

Units	Course Content	Hours	Mode of Teaching
I	Basic concepts of insurance:History of Insurance in world and India- Need for Insurance – Nature of Insurance--	5	Chalk & Talk, PPTs, Seminar
	Major Types of Insurance and their Features – Importance of Insurance	5	
	Role of Insurance- IRDA- Privatization and Liberalization in India.	5	
II	Life Insurance: Fundamental principles – Advantages – Difference between – Insurance and Assurance	5	Chalk & Talk, PPTs, Seminar
	Types of Insurance Policies- Annuity – Meaning and Types of Annuity Policies –Difference between Annuity and Life Insurance	5	
	Unit linked Insurance – Tax benefits. Life Assurance– Assignment Vs. Nomination – Various Forms of Payment – Surrender Value – Claim Procedure – Procedure of Life Insurance Claim.	5	
III	Marine Insurance- Definition – Types – Nature- Policies-conditions- marine losses- settlement of claim.–	5	Chalk & Talk, PPTs, Seminar
	Fire Insurance – Contract – Proposal – Coverage-Underwriting R Rating – claims – Progress	5	
	Automobile insurance –Health Insurance – Rural Insurance – Liability Insurance	5	
IV	Introduction to Risk – Risk vs Uncertainty –	5	Chalk & Talk, Seminar
	Types of Risk -Pure Risks and its Management	5	
	Financial Risks and its Management – Rationale for Risk Management	5	
V	Risk Management and Control: Risk Management – Risk control – Objectives- Risk Management Information Systems (RMLS)	5	Chalk&Talk, Assignment, PPTs, Seminar
	Risk Management by Individual and corporate – Factors affecting Demand for Insurance - process	5	
	Personal Risk Management strategies – Risk Management: Guidelines and Responsibilities – Levels of Risk Management.	5	

Department of Commerce					I M.Com			
Sem	Category	Course Code	Course Title	Credits	Contact Hours/week	CIA	Ext	Total
II	Elective 2	21OPCE2A	Marketing Management	4	5	25	75	100

Nature of Course		
Knowledge and Skill Oriented	Employability Oriented	Entrepreneurship oriented
	✓	

Course Objective

1. To enable the students to understand the concept and strategies of Marketing.
2. To sketch the major P'S of marketing of goods.
3. To familiarized on the recent trends in marketing.
4. To understand the importance of sales promotion.
5. To develop the students with the concepts of advertising and salesmanship.

Units	Course Contents	Hours	K Level	CLO
I	Marketing: Definition – Concept – Nature- Scope – Importance – Market Segmentation – Marketing Mix – Buyer Decision Process	15	Up to K3	CLO1
II	Product policy: Product classification – Product mix – Product line – Product life cycle – Stages in new product development- Pricing Procedure- Factors affecting price determination- Pricing policies	15	Up to K2	CLO2
III	Channels of Distribution: Channel functions - Types of channels - Factors considered in the selection of channels - Wholesalers – Retailers and other middlemen – Online marketing – Telemarketing – Multilevel marketing- Green marketing	15	Up to K4	CLO3
IV	Promotional strategy: Objectives – Importance – Forms of promotion – Tools and techniques of Sales promotion – Purposes of sales promotion – Kinds – Salesmanship – Qualities	15	Up to K4	CLO4
V	Advertising: Functions - kinds of advertising – Advertising Copy – Classification of advertisement copy – Advertising Budget - Causes for failure of advertising - Media selection – Advertising agency – Digital Advertising.	15	Up to K3	CLO5

Note: The Questions should be asked in 100 % for theory

Books for study:

1. Dr.C.B.Gupta, Dr.N.Rajan Nair, *Marketing Management*, Sultan Chand & Sons 2013.

2.R.S.N.Pillai, Bagavathy, *Marketing Management*, Sultan Chand &Company Pvt Ltd 2014.

Books for Reference:

1. Bansal S.P, *Marketing Management*, Kalyani Publishers, New Delhi, 2014.
2. C.B.Memoria, *Marketing Management* ,Kitab Mahal, Allahabad, 2012.
3. Philip Kotler, *Marketing Management* ,Pearsons, New Delhi, 2013.
4. Ramasamy.V.S&Namakumari.S,*Marketing Management*, MacMillanPublishersIndiaLtd , New Delhi , 2019.
5. Sherlekar .S.A, *Marketing Management*, Himalaya Publishing House, Mumbai ,2013.

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2. <https://www.investopedia.com/terms/p/product-life-cycle.asp>
3. <https://www.brafton.com/blog/distribution/channels-of-distribution/>
4. <https://www.mbaskool.com/business-concepts/marketing-and-strategy-terms/12823-promotional-strategy>
5. <https://studiousguy.com/advertising-copy-definition-types-examples/>

E-Books:

1. <https://books.google.mw/books?id=b0dLAgAAQBAJ&printsec=frontcover#v=onepage&q&f=false>

Pedagogy: Power point presentations, Quiz, Assignment, Seminar.

Rationale for nature of Course: Can be professionals as Marketing Manager.

Activities to be given

1. Practice of using the established brand names of different companies.
2. To executes the new advertisement models.

Course Learning Outcome (CLOs)

On completion of the course, behind the students will be able to:

CLOs	Course Learning Outcomes	Knowledge Level (According to Blooms Taxnomy)
CLO1	Gaining the knowledge of marketing concept and Importance of marketing	Up to K3
CLO2	Develop a new product and to apply the pricing strategies.	Up to K2
CLO3	Understand the channels of Distribution for marketing of products.	Up to K3
CLO4	Apply the various promotional strategies in marketing	Up to K3
CLO5	Classify the Advertising copy, preparing the Digital Advertising	Up to K4

K1- Remembering facts with specific answers

K2- Basic understanding of facts.

K3- Application oriented

K4- Analyzing, examining and making presentations with evidences.

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

	PO1	PO2	PO3	PO4	PO5	PO6
CLO1	3	2	3	3	2	2
CLO2	3	3	3	2	3	2
CLO3	3	2	2	3	3	2
CLO4	3	3	2	3	3	2
CLO5	3	2	3	2	2	3

1-Basic Level

2- Intermediate Level

3- Advance Level

Continuous Internal Assessment (CIA) - BluePrint**Articulation mapping –K Levels with course learning outcomes (CLOs)**

CIA Test I (30 marks)										
CIA	CLOs	K-Level	Section A MCQs No Choice		Section B Short Answer No Choice		Section C Either / or choice		Section D Open Choice	
			No of Questions	K-Level	No of Questions	K-Level	No of Questions	K-Level	No of Questions	K-Level
I	CLO1	Upto K3	4	K1, K2, 2K3	3	2K1 & K3	4	2K1 & 2K3	2	K2, K3
No of questions to be asked			4		3		4		2	
No of questions to be answered			4		3		2		1	
Marks for each question			1		2		5		10	
Total marks for each section			4		6		10		10	
CIA Test II and III (60 marks)										
II	CLO2	Up to K2	4	2K1 & 2K2	3	K1, & 2K2	4	2K1 & 2K2	2	K1, K2
	CLO3	Up to K3	4	2K2 & 2K3	3	K1, K2 & K3	4	2 K2 & 2K3	2	K2, K3
III	CLO4	Up to K4	4	2K1 & 2K2	3	K1, K2 & K3	4	2K2 & 2K4	2	K2, K3
	CLO5	Up to K4	4	K1, K2, K3 & K4	3	K1, K2 & K3	4	2K1 & 2K3	2	K2, K4
No of questions to be asked			8		6		8		4	
NO of questions to be answered			8		6		4		2	
Marks for each question			1		2		5		10	
Total marks for each section			8		12		20		20	

Distribution of Marks with K Levels CIA I, CIA II and CIA III

CIA	KLevels	Section A MCQs No Choice	Section B (Short Answers) No Choice	Section C (Either/Or Choice)	Section D (Open Choice)	Total Marks	% of Total marks
I	K1	1	4	10	-	15	30%
	K2	1	-	-	10	11	22%
	K3	2	2	10	10	24	48%
	Marks	4	6	20	20	50	100
II	K1	2	4	10	10	26	26%
	K2	4	6	20	20	50	50%
	K3	2	2	10	10	24	24%
	Marks	8	12	40	40	100	100
III	K1	3	4	10	-	17	17%
	K2	3	4	10	20	37	37%
	K3	1	4	10	10	25	25%
	K4	1	-	10	10	21	21%
	Marks	8	12	40	40	100	100

Summative Examination-BluePrint (75 marks)

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

Units	CLOs	K-Level	Section A MCQs No Choice	Section B Short Answers No Choice	Section C (Either/o rChoice)	Section D (Open Choice)
I	CLO 1	Up to K3	2(K1&K2)	1(K1)	2(K1&K1)	1(K3)
II	CLO 2	Up to K2	2(K1&K2)	1(K2)	2(K2&K2)	1(K2)
III	CLO 3	Up to K3	2(K2&K3)	1(K3)	2(K2&K2)	1(K3)
IV	CLO 4	Up to K4	2(K1&K2)	1(K3)	2 (K4&K4)	1(K3)
V	CLO 5	Up to K4	2(K2&K4)	1(K1)	2(K3&K3)	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 inference with evidences.

Distribution of Marks with K Level for Summative Examination

K Levels	Section A (MCQs) No Choice	Section B (Short Answer) No Choice	Section C (Either/Or Choice)	Section D (Open Choice)	Total Marks	% of Total marks	Consolidated %
K1	3	4	10	-	17	14.16	14
K2	5	2	20	10	37	30.83	31
K3	1	4	10	30	45	36.66	37
K4	1	-	10	10	21	17.5	18
Total	10	10	50	50	120	100	100

Lesson Plan

Units	Course Content	Hours	Mode of Teaching
I	Marketing: Definition – Concept – Nature- Scope – Importance	5	Chalk & Talk, PPTs, Quiz Exercise
	Market Segmentation – Positioning – Consumer behaviour	5	
	Determinants of Buyer Behaviour - Buyer behaviour models.	5	
II	Product policy: Product classification – Product mix – Product line	5	Chalk & Talk, PPTs, Quiz Exercise
	Product life cycle – Stages in new product development-Pricing decisions	5	
	Factors affecting price determination- Pricing policies and strategies.	5	
III	Channels of Distribution: Channel functions - Types of channels	5	Chalk & Talk, PPTs, Exercise, Quiz
	Factors considered in the selection of channels – Logistics Management - Wholesalers – Retailers and other middlemen	5	
	Online trading – Telemarketing – Multilevel marketing.	5	
IV	Promotional strategy: Objectives – Importance – Sales promotion – Purposes of sales promotion – Kinds – Salesmanship	5	Chalk & Talk, Exercise PPTs, Quiz, seminar
	Qualities – Selection process – Training – Methods – Controlling	5	
	Bases of control- Remuneration methods – Modern social media promotion	5	
V	Advertising: Functions - Types of advertising Advertising Budget - Advertising Copy -	5	Chalk & Talk, Exercise Quiz Assignment PPTs, seminar
	Classification of advertisement copy – Causes for failure of advertising	5	
	Media selection – Advertising agency – Digital Advertising.	5	

Department of Commerce					I M.Com			
Sem	Category	Course Code	Course Title	Credits	Contact Hours/week	CIA	Ext	Total
II	Elective 2	21OPC E2B	Services Marketing	4	5	25	75	100

Nature of Course		
Knowledge and Skill Oriented	Employability Oriented	Entrepreneurship oriented
✓		

Course Objective

1. Help the students to know about Service Marketing.
2. Enable the students to understand the Bank and Insurance Marketing
3. To study the Customer Relationship Management
4. To study the Tourism Marketing
5. Students understand the Service Marketing channels

Units	Course Contents	Hours	K Level	CLO
I	Services Marketing – Salient Features of services – Need– Significance of services Marketing – Marketing mix of services-7 P’s of components.	15	Up to K3	CLO1
II	Bank and Insurance Marketing – Bank Marketing – Concepts – Marketing Mix for Banking Services – Product decision, place decision, pricing decision, personal selling and Promotion – Concepts of Insurance, Marketing of Insurance services – Formulation of product mix – Pricing decision, personal selling and promotion.	15	Up to K2	CLO2
III	Transport Marketing –Concepts – Users of transports services, road, railways and airways - Pricing strategies and promotion strategies –Introduction to Logistic ,supply and Chain management.	15	Up to K3	CLO3
IV	Tourism Marketing – Concepts – Tourism products – Pricing strategies –Promotion mix- Hotel marketing - concepts – Types of Hotels - Users of Hotel industry – Product mix – Pricing decision.	15	Up to K3	CLO4
V	Hospital marketing – Types of Hospitals – Users of Hospital Services – Product mix of Hospital – Components of Hospitals Planning – Market segmentation in the Hospital services, pricing strategies and promotion strategies.	15	Up to K4	CLO5

Note: The Questions should be asked in 100 % for theory

Books for Study

1. Balaji.B, *Services Marketing & Management*, S.Chand&co.Ltd,New Delhi,2008.

2. Christopher H. Lovelock, Jochenwartz, Jayanta Chatterjee, *Services Marketing*, Pearson publishing, New Delhi, 2010.

Books for Reference

1. Natrajan . L, *Services Marketing*, Margham Publications, Chennai, 2010
2. Shankar Ravi, R.Srivasan, *Services Marketing* - ,PHL learning Pvt Ltd, New Delhi, 2012.
3. Vasanthi Venugopal & Raghu V.N - *Services Marketing* - Himalaya Publishing House, Mumbai, 2012.

Web References

1. <https://sk.sagepub.com/books/services-marketing-and-management>
2. <https://www.freebookcentre.net/business-books-download/Services-Marketing.html>

E-Book

1. https://www.google.com/url?sa=t&source=web&rct=j&url=https://ebooks.lpude.in/management/mba/term_4/DMGT510_SERVICES_MARKETING.pdf&ved=2ahUKEwii8tP-4tn0AhUfrlYBHRVtChEQFnoECBIAQ&usg=AOvVaw3n2vj9grMonzzrg8_omls8

Pedagogy :Chalk and Talk, Seminar, Quiz, Assignment.

Rationale for nature of Course: Can be professionals as Service Marketing Manager.

Activities to be given

1. Practice of using the established brand names of different companies.
2. To execute the new advertisement models.

Course Learning Outcomes (CLOs)

On completion of the course the students will be able to

CLOs	Course Learning Outcomes	Knowledge Level (According to Blooms Taxonomy)
CLO1	Understand the basic concepts of Service Marketing.	Up to K3
CLO2	Able to understand a Bank and Insurance Marketing	Up to K2
CLO3	Learn the concepts of Transport Marketing	Up to K3
CLO4	Students gain the Knowledge about Tourism Marketing	Up to K3
CLO5	Understand the Marketing channel systems Concepts	Up to K4

Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (Pos)

	PO 1	PO 2	PO3	PO4	PO5	PO6
CLO1	3	3	2	3	3	2
CLO2	2	3	2	2	3	2
CLO3	3	3	2	2	3	2
CLO4	3	3	3	2	2	1
CLO5	3	1	3	3	2	2

**1- Basic level
Level**

2-Intermediate level

3-Advance

Continuous Internal Assessment (CIA) - BluePrint
Articulation mapping –K Levels with course learning outcomes (CLOs)

CIA Test I (30 marks)										
CIA	CLOs	K- Level	Section A MCQs No Choice		Section B Short Answer No Choice		Section C Either / or choice		Section D Open Choice	
			No of Question s	K- Level	No of Question s	K-Level	No of Question s	K- Level	No of Question s	K- Level
I	CLO1	Upto K3	4	K1, K2, 2K3	3	2K1 & K3	4	2K1 & 2K3	2	K2, K3
No of questions to be asked			4		3		4		2	
No of questions to be answered			4		3		2		1	
Marks for each question			1		2		5		10	
Total marks for each section			4		6		10		10	
CIA Test II and III (60 marks)										
II	CLO2	Up to K2	4	2K1 & 2K2	3	K1, & 2K2	4	2K1 & 2K2	2	K1, K2
	CLO3	Up to K3	4	2K2 & 2K3	3	K1, K2 & K3	4	2 K2 & 2K3	2	K2, K3
III	CLO4	Up to K4	4	2K1 & 2K2	3	K1, K2 & K3	4	2K2 & 2K4	2	K2, K3
	CLO5	Up to K4	4	K1, K2, K3 & K4	3	K1, K2 & K3	4	2K1 & 2K3	2	K2, K4
No of questions to be asked			8		6		8		4	
NO of questions to be answered			8		6		4		2	
Marks for each question			1		2		5		10	
Total marks for each section			8		12		20		20	

Distribution of Marks with K Levels CIAI, CIAII and CIA III

CIA	KLevels	Section A MCQs No Choice	Section B (Short Answers) No Choice	Section C (Either/Or Choice)	Section D (Open Choice)	Total Marks	% of Total marks
I	K1	1	4	10	-	15	30%
	K2	1	-	-	10	11	22%
	K3	2	2	10	10	24	48%
	Marks	4	6	20	20	50	100
II	K1	2	4	10	10	26	26%
	K2	4	6	20	20	50	50%
	K3	2	2	10	10	24	24%
	Marks	8	12	40	40	100	100
III	K1	3	4	10	-	17	17%
	K2	3	4	10	20	37	37%
	K3	1	4	10	10	25	25%
	K4	1	-	10	10	21	21%
	Marks	8	12	40	40	100	100

Summative Examination-BluePrint (75 marks)

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

Units	CLOs	K-Level	Section A MCQs No Choice	Section B Short Answers No Choice	Section C (Either/or Choice)	Section D (Open Choice)
I	CLO 1	Up to K3	2(K1&K2)	1(K1)	2(K1&K1)	1(K3)
II	CLO 2	Up to K2	2(K1&K2)	1(K2)	2(K2&K2)	1(K2)
III	CLO 3	Up to K3	2(K2&K3)	1(K3)	2(K2&K2)	1(K3)
IV	CLO 4	Up to K4	2(K1&K2)	1(K3)	2 (K4&K4)	1(K3)
V	CLO 5	Up to K4	2(K2&K4)	1(K1)	2(K3&K3)	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 inference with evidences.

Distribution of Marks with K Level for Summative Examination

K Levels	Section A (MCQs) No Choice	Section B (Short Answer) No Choice	Section C (Either/Or Choice)	Section D (Open Choice)	Total Marks	% of Total marks	Consolidated %
K1	3	4	10	-	17	14.16	14
K2	5	2	20	10	37	30.83	31
K3	1	4	10	30	45	37.5	37
K4	1	-	10	10	21	17.5	18
Total	10	10	50	50	120	100	100

Lesson Plan

Unit	Course Content	Hours	Mode of Teaching
I	Services Marketing – Salient Features of services – Need–Significance of services Marketing	10	Chalk & Talk, PPTs, Quiz Exercise
	Marketing mix of services-7 P's of components.	5	
II	Bank and Insurance Marketing – Bank Marketing – Concepts – Marketing Mix for Banking Services – Product decision, place decision, pricing decision, personal selling and Promotion	10	Chalk & Talk, PPTs, Quiz Exercise
	Concepts of Insurance, Marketing of Insurance services – Formulation of product mix – Pricing decision, personal selling and promotion.	5	
III	Transport Marketing –Concepts – Users of transports services, road, railways and airways - Pricing strategies and promotion strategies	10	Chalk & Talk, PPTs, Exercise, Quiz
	Introduction to Logistic ,supply and Chain management.	5	
IV	Tourism Marketing – Concepts – Tourism products – Pricing strategies –Promotion mix- Hotel marketing	10	Chalk & Talk, Exercise PPTs, Quiz
	concepts – Types of Hotels - Users of Hotel industry – Product mix – Pricing decision.	5	
V	Hospital marketing – Types of Hospitals – Users of Hospital Services – Product mix of Hospital – Components of Hospitals Planning	10	Chalk & Talk, Exercise Quiz Assignment PPTs
	Market segmentation in the Hospital services, pricing strategies and promotion strategies.	5	

Department of Commerce					I M.Com			
Sem	Category	Course Code	Course Title	Credit	Contact Hours/Week	CIA	Ext	Total
I	NME-2	21OPCNM2	Advanced Excel	2	2	25	75	100

Nature of the Course

Knowledge and skill Oriented	Employability Oriented	Entrepreneurship Oriented
✓		

Course Objectives

1. Create basic worksheets using Microsoft Excel.
2. Perform calculations in an Excel worksheet.
3. Modify an Excel worksheet.
4. Modify the appearance of data within a worksheet.
5. Manage Excel workbooks.

Unit	Course Contents	Hours	K level	CLOs
I	Spread Sheet Basics:- Introduction, Naming Convention, Sheets, Moving within a Sheet, Entering, Editing the Data, Selecting Cells, Moving, Copying Data, Drag and Drop Method, Inserting Rows and Columns, Inserting and Deleting Cells, Changing Width of a Column, Changing Height of a Row, Formatting Text, AutoFormat, Formatting Numbers, Adding Border to a Range, Formulae, Summing of a Row or Column, Sum Function Average Function.	6	Up toK2	CLO1
II	Advanced Techniques of Microsoft Excel:- Formulas that Make Decisions, Styles, Functions in Excel, Using Auto calculate, Sum, Average Function. Applying Themes, Add or Remove a Sheet Background, Convert Text to Columns, Protect Worksheet or Workbook Elements, Creating a Pivot Table Report, locking Fields.	6	Up toK3	CLO2
III	Working with Charts in Microsoft Excel :- Introduction to Charts, Creating & Modifying Charts in Excel, Using Predefined Chart Layouts and Chart Styles for a Professional Look, Reusing Charts by Creating Chart Templates, Types of Charts, Change the Chart Type of an Existing Chart, Create, Apply, Remove a Chart Template.	6	Up toK3	CLO3
IV	Validating Data in Microsoft Excel:- Prevent Invalid Data Entry in a Worksheet, Create a Drop-down List from a Range of Cells. Importing Data in Microsoft Excel:- Connect to (Import) External Data, Create, Edit, and Manage Connections to External Data, Learn about Data Connections, Keyboard	6	Up toK2	CLO4

	Shortcuts of Microsoft Excel.			
V	Accessing Web with Microsoft Excel :-Create or Remove a Hyperlink, Create a Hyperlink to a New File, Create a Hyperlink to an Existing File or Web Page, Create a Hyperlink to an e-mail Address, Delete a Hyperlink, Copy or Move a Hyperlink, Change a Hyperlink, Change the Destination of a Hyperlink.	6	Up toK4	CLO5

Bookfor Study

1. Vikas Gupta, *Comdex Computer Course Kit Windows 7 with Office 2015*, New Delhi, India: Dreamtech Press, 2018.
2. Rohit Khurana, *Learning MS-Word and MS-Excel*, APH Publishing Corporation, 2019.

BooksforReference

1. Dinesh Maidasani, *Learning Computer Fundamentals, MS Office and Internet & Web Technology*, Kerala, India: Firewall Media, 3rd Edition, 2015
2. Ramesh Bangia, *Learning Microsoft Office 2017*, Bengaluru, India: UBS Publishers., 2015.

WebResources

1. <https://www.edureka.co/blog/advanced-excel-tutorial/>
2. https://compufield.com/advance_excel_content.html

E-Books:

1. <https://pdfcoffee.com/advanced-excel-book-pdf-free.html>
2. <https://www.computer-pdf.com/office/excel/14-tutorial-excel-for-advanced-users.html>

Pedagogy:Chalk and Talk,Assignment, Seminar and Demonstration.

Rationale for nature of Course: Students can able to use Internet frequently and can apply in many internet applications in various ways.

Activities to be given

1. The students can identify the different types of browsers by browsing various types of information with its speed.
2. Create their own E-mail ID and can apply the security features.

CourseLearningOutcomes

On completion of the course, behind the students would be able to:

CLOs	Course Learning Outcomes	Knowledge Level (According to Blooms Taxonomy)
CLO 1	Know Spread Sheet Basics	UptoK2
CLO 2	Learn Advanced Techniques of Microsoft Excel	UptoK3
CLO 3	Understand the Advanced Techniques of Microsoft Excel	UptoK3
CLO 4	Identify Validating and Importing Data in Microsoft Excel	UptoK2
CLO 5	Accessing Web with Microsoft Excel	UptoK4

- K1- Remembering facts with specific answers
 K2- Basic understanding of facts.
 K3- Application oriented
 K4- Analyzing, examining, and making presentations with evidences.

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

CLOs / POs	PO1	PO2	PO3	PO4	PO5	PO6
CLO 1	2	2	2	2	2	1
CLO 2	3	2	3	3	2	2
CLO 3	2	3	3	2	3	2
CLO 4	2	2	2	3	2	3
CLO 5	2	2	3	2	2	2

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

Continuous Internal Assessment (CIA) - BluePrint Articulate mapping –K Levels with course learning outcomes (CLOs)

CIA Test (25 marks)								
Units	CLOs	K-level	Section A MCQs No Choice		Section B Short Answer No Choice		Section C Either / or choice	Section D Open Choice
			No. of Questions	K-Level	No. of Questions	K-Level	No. of Questions	K-Level
I	CLO 1	Up to K2	1	K2	-	-	-	-
II	CLO 2	Up to K3	1	K3	-	-	-	1(K3)
III	CLO 3	Up to K3	1	K1	1	K2	-	-
IV	CLO 4	Up to K2	1	K2	1	K1	-	1(K2)
V	CLO 5	Up to K4	-	-	1	K1	2(K4&K4)	-
No. of Questions to be asked			4		3		2	2
No. of Questions to be Answered			4		3		1	1
Marks for each question			1		2		5	10
Total Marks for each Section			4		6		5	10

Distribution of Marks with K Levels CIA Test

K-Levels	Section A MCQs No Choice	Section B (Short Answer) No Choice	Section C (Either/Or Choice)	Section D (Open Choice)	Total marks	% of Total Marks
K1	1	4	-	-	5	12.5%
K2	1	2	-	10	13	32.5%
K3	2	-	-	10	12	30%
K4	-	-	10	-	10	25%
Total marks	4	6	10	20	40	100

Summative Examination-BluePrint (75 marks) Articulation Mapping –
K Levels with Course Learning Outcomes (CLOs)

Units	CLOs	K-level	Section A MCQs No Choice		Section B Short Answers No Choice		Section C (Either/or Choice)	Section D (Either/or Choice)
			No. of Questions	K-Level	No. of Questions	K-Level	(Either/or Choice)	(Open Choice)
I	CLO 1	Up to K2	2	K1 & K2	1	K2	2(K2 & K2)	1(K1)
II	CLO 2	Up to K3	2	K2 & K3	1	K3	2(K3 & K3)	1(K3)
III	CLO 3	Up to K3	2	K2 & K2	1	K1	2(K1 & K1)	1(K2)
IV	CLO 4	Up to K2	2	K1 & K2	1	K2	2(K2 & K2)	1(K2)
V	CLO 5	Up to K4	2	K2 & K4	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 inference with evidences.

Distribution of Marks with K Level for Summative Examination

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	20	20
K2	6	6	20	20	52	43.33	43
K3	1	2	10	10	23	19.16	19
K4	1	-	10	10	21	17	18
Total Marks	10	10	50	50	120	100	100

LessonPlan

Unit	CourseContent	Hours	Mode of Teaching
I	Spread Sheet Basics:-Introduction, Naming Convention, Sheets, Moving within a Sheet, Entering, Editing the Data, Selecting Cells, Moving, Copying Data, Drag and Drop Method, Inserting Rows and Columns, Inserting and Deleting Cells, Changing Width of a Column.	3	Practical in Lab, QuizAssignment.
	Changing Height of a Row, Formatting Text, AutoFormat, Formatting Numbers, Adding Border to a Range, Formulae, Summing of a Row or Column, Sum Function Average Function.	3	
II	Advanced Techniques of Microsoft Excel:- Formulas that Make Decisions, Styles, Functions in Excel, Using Auto calculate, Sum, Average Function. Applying Themes.	3	Practical in Lab, QuizAssignment,PPTs
	Add or Remove a Sheet Background, Convert Text to Columns, Protect Worksheet or Workbook Elements, Creating a Pivot Table Report, locking Fields.	3	
III	Working with Charts in Microsoft Excel :-Introduction to Charts, Creating & Modifying Charts in Excel, Using Predefined Chart Layouts and Chart Styles for a Professional Look.	3	Practical in Lab, Assignment,PPTs
	Reusing Charts by Creating Chart Templates, Types of Charts, Change the Chart Type of an Existing Chart, Create, Apply, Remove a Chart Template.	3	
IV	Validating Data in Microsoft Excel:-Prevent Invalid Data Entry in a Worksheet, Create a Drop-down List from a Range of Cells.	3	Practical in Lab, Quiz,PPTs
	Importing Data in Microsoft Excel:-Connect to (Import) External Data, Create, Edit, and Manage Connections to External Data, Learn about Data Connections, Keyboard Shortcuts of Microsoft Excel.	3	
V	Accessing Web with Microsoft Excel :-Create or Remove a Hyperlink, Create a Hyperlink to a New File, Create a Hyperlink to an Existing File or Web Page.	3	Practical in Lab, QuizAssignment,PPTs
	Create a Hyperlink to an e-mail Address, Delete a Hyperlink, Copy or Move a Hyperlink, Change a Hyperlink, Change the Destination of a Hyperlink.	3	