

K. S. Rangasamy College of Arts and Science (Autonomous),
Tiruchengode - 637 215


Department of Commerce-PG

List of New Courses Introduced

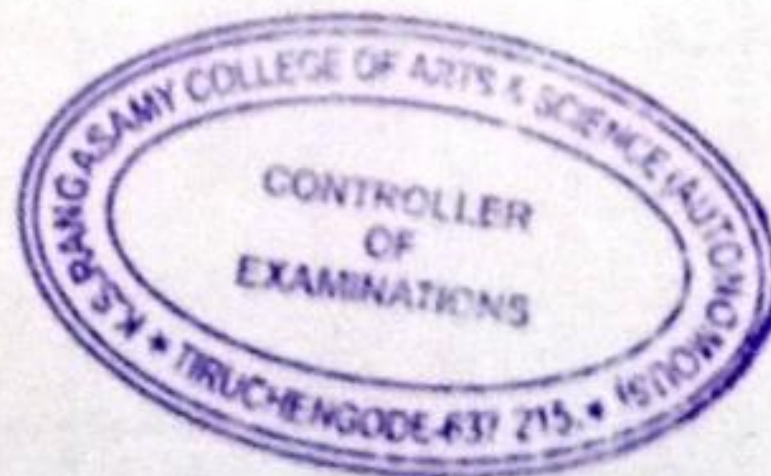
- Human Resource Management
- E-Commerce
- Auditing and Assurance
- Service Marketing
- Tax law (GST and Customs)
- Modern Banking


Encls:

1. Copy of Scheme of Examination
2. Syllabus Copy of New Courses
3. Mapping of Courses of New Courses

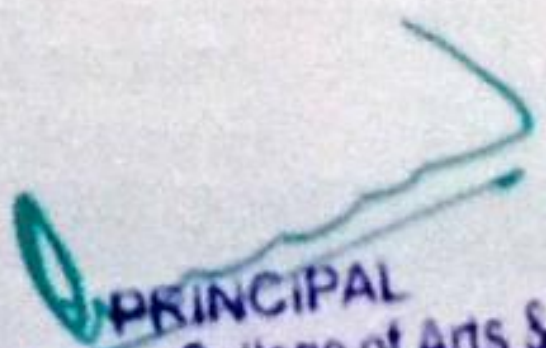

HoD - Commerce-PG
HEAD

DEPARTMENT OF COMMERCE
K. S. Rangasamy College of Arts & Science
TIRUCHENGODE - 637 215




CoE

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SCHEME OF EXAMINATION

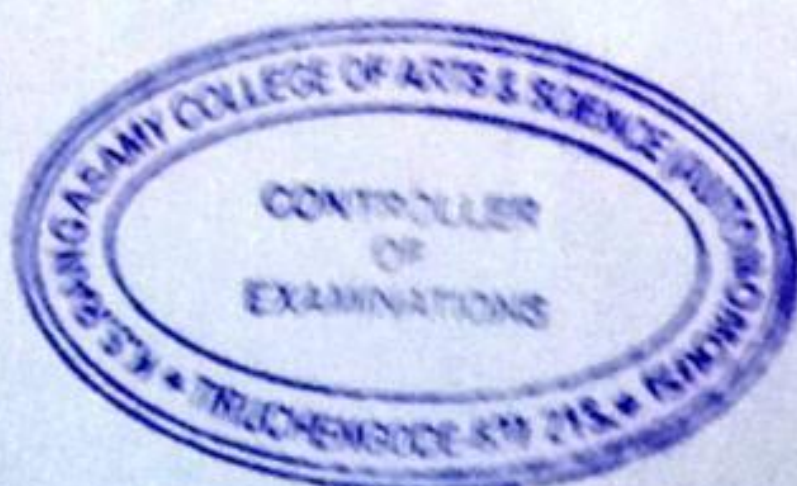
First Semester

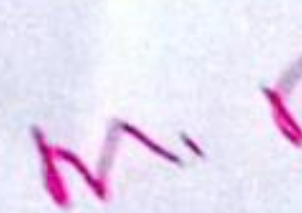
| Subject Code | Subject | Hrs of Instruction | Exam Duration (Hrs) | Max Marks | | | Credit Points |
|-------------------|---|--------------------|---------------------|-----------|----------|------------|---------------|
| | | | | CA | CE | Total | |
| Part A | | | | | | | |
| 19PCOM101 | Core I: Advanced Cost Accounting | 6 | 3 | 25 | 75 | 100 | 5 |
| 19PCOM102 | Core II: Marketing Management | 5 | 3 | 25 | 75 | 100 | 4 |
| 19PCOM103 | Core III: Financial Management | 5 | 3 | 25 | 75 | 100 | 4 |
| 19PCOM104 | Core IV: Financial Markets and Institutions | 5 | 3 | 25 | 75 | 100 | 3 |
| 19PCOM105 | Core V: Organizational Behaviour | 4 | 3 | 25 | 75 | 100 | 3 |
| 19PCOM106 | Core VI: Business Environment | 4 | 3 | 25 | 75 | 100 | 3 |
| Non-Credit | | | | | | | |
| 18PLS101 | Career Competency Skills I | 1 | | | | | - |
| | Total | 30 | - | - | - | 600 | 22 |

Second Semester

| | | | | | | | |
|---------------|---|-----------|---|----|----|------------|-----------|
| Part A | | | | | | | |
| 19PCOM201 | Core VII: Advanced Corporate Accounting | 6 | 3 | 25 | 75 | 100 | 5 |
| 19PCOM202 | Core VIII: Human Resource Management | 4 | 3 | 25 | 75 | 100 | 3 |
| 19PCOM203 | Core IX: Investment analysis and Portfolio Management | 5 | 3 | 25 | 75 | 100 | 3 |
| 19PCOM204 | Core X: E-Commerce | 4 | 3 | 25 | 75 | 100 | 3 |
| | Elective : I | 4 | 3 | 25 | 75 | 100 | 4 |
| 19PMACOI201 | IDC I: Advanced Business Statistics | 4 | 3 | 25 | 75 | 100 | 4 |
| Part B | | | | | | | |
| 18PVE201 | Value Education: Human Rights | 2 | 3 | 25 | 75 | 100 | 2 |
| 18PLS201 | Career Competency Skills II | 1 | | - | - | - | - |
| | Total | 30 | | | | 700 | 24 |


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Third Semester

| Subject Code | Subject | Hrs of Instruction | Exam Duration (Hrs) | Max Marks | | | Credit Points |
|---------------|--|--------------------|---------------------|-----------|----|------------|---------------|
| | | | | CA | CE | Total | |
| Part A | | | | | | | |
| 19PCOM301 | Core XI: Income Tax and Tax Planning | 5 | 3 | 25 | 75 | 100 | 5 |
| 19PCOM302 | Core XII: Research Methodology | 6 | 3 | 25 | 75 | 100 | 3 |
| 19PCOM303 | Core XIII: Company Law | 5 | 3 | 25 | 75 | 100 | 3 |
| 19PCOM304 | Core XIV: Auditing and Assurance | 6 | 3 | 25 | 75 | 100 | 4 |
| | Elective II | 4 | 3 | 25 | 75 | 100 | 4 |
| 19PMACOI301 | IDC II: Resource Management Techniques | 4 | 3 | 25 | 75 | 100 | 4 |
| 19PCOIT301 | Internship Training (100% Internal Evaluation) | - | - | 100 | - | 100 | 1 |
| | Total | 30 | | | | 700 | 24 |

Fourth Semester

| | | | | | | | |
|---------------|---|-----------|---|----|-----|-------------|-----------|
| Part A | | | | | | | |
| 19PCOM401 | Core XV: Accounting for Managerial Decision | 6 | 3 | 25 | 75 | 100 | 5 |
| 19PCOM402 | Core XVI: Service Marketing | 6 | 3 | 25 | 75 | 100 | 3 |
| 19PCOM403 | Core XVII: Tax law (GST and Customs) | 6 | 3 | 25 | 75 | 100 | 4 |
| 19PCOM404 | Core XVIII: Modern Banking | 6 | 3 | 25 | 75 | 100 | 4 |
| 19PCOMPR401 | Project & Viva Voce | 6 | - | 50 | 150 | 200 | 4 |
| | Total | 30 | | | | 600 | 20 |
| | Grand Total | | | | | 2600 | 90 |

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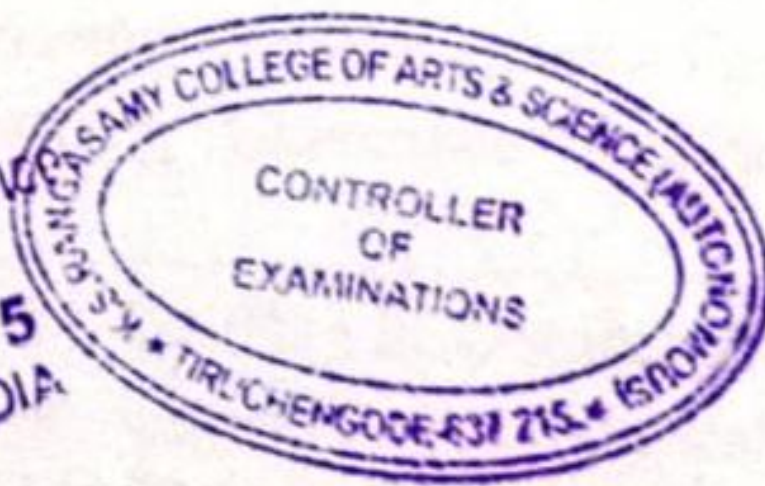
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ELECTIVE SUBJECTS

Every student has to choose one specialization, which consist of two subjects spread over second and third semester. This specialization, once so chosen by the student, will not be changed under any circumstances. The details of the specialization along with prescribed subjects are given here under:

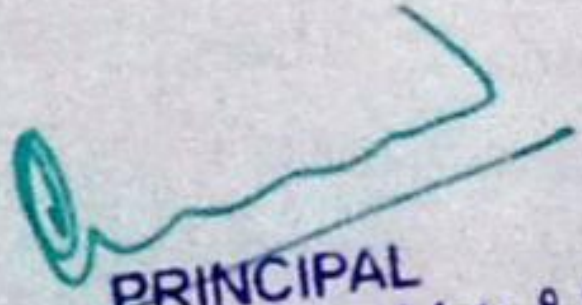
| Elective I | | |
|--------------|----------|-------------------------------|
| Subject Code | Semester | Subject |
| 19PCOEL201 | II | Retail Marketing |
| 19PCOEL202 | II | Export-import Management |
| Elective II | | |
| Subject Code | Semester | Subject |
| 19PCOEL301 | III | Insurance and Risk Management |
| 19PCOEL302 | III | Strategic Management |

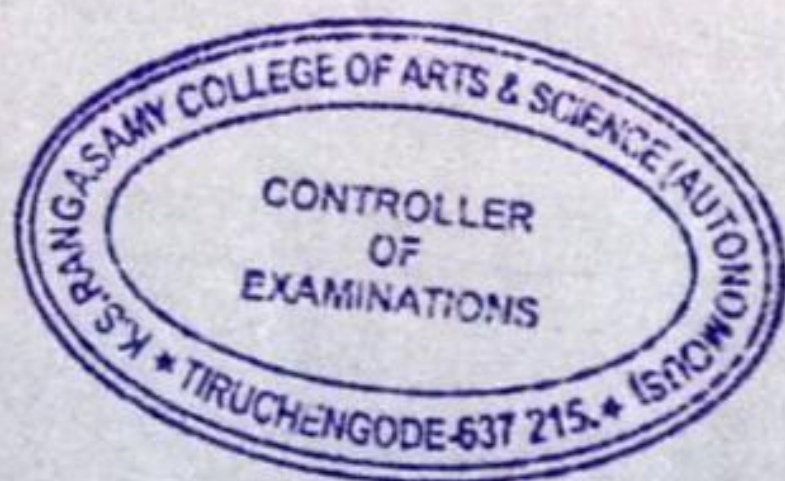

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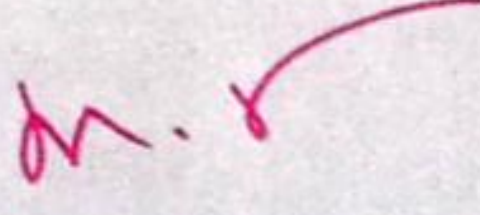



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| | | |
|--|--|------------------------|
| 19PCOM202 | CORE VIII: HUMAN RESOURCE MANAGEMENT | SEMESTER - II |
| Course Objectives: The course aims <ul style="list-style-type: none"> To provide an exposure to human resource practices in organizations. To provide knowledge on understanding and managing human resource in organizations. | | |
| Credits: 3 | | |
| UNIT | CONTENTS | Total Hours: 50 |
| | | Hrs CO |
| I | Human Resource Management - Definition - Objectives and Functions - Role and Structure of Personnel function in Organisations - Personnel Principles and Policies | 10 CO1 |
| II | Human Resource Planning - Characteristics - Need of Planning - HRP Process - Job Analysis - Job Design - Job Description - Job Specification. | 10 CO2 |
| III | Recruitment and Selection Process - Placement and Induction - Training and Development - Promotion - Demotions - Transfers - Separation - Performance Appraisal. | 10 CO3 |
| IV | Discipline - Meaning - Causes of Indiscipline - Acts of Indiscipline - Procedure for Disciplinary Action - Grievance - Meaning - Characteristics of Grievances - Causes of Grievance - Methods of knowing Grievance - Grievance Redressal Procedure. | 10 CO4 |
| V | Organization Conflict - Conflict in Organizational Behaviours - Individual aspect of Conflict - Organizational Conflict - Leadership - Leadership Theories. | 10 CO5 |
| Text Book | | |
| 1 | Subba Rao, P. 2014. International Human Resource Management and Industrial Relations . [First Edition]. Himalaya Publishing House, Mumbai. | |
| Reference Books | | |
| 1 | Aswathappa, K. and Sadhna Dash. 2013. Human Resource Management . [Second Edition]. Tata McGraw Hill Publishing Co. Ltd., New Delhi. | |
| 2 | Rao, P. L. 2013. Human Resource Management . [First Edition]. Excel Books, New Delhi. | |
| 3 | Gupta, S.C. 2013. Human Resource Management . [Second Edition]. Macmillan Publishers India, New Delhi. | |


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COURSE OUTCOMES (CO)

After completion of the course, the students will be able to

| | |
|-----|---|
| CO1 | Identify the basic concepts of HRM activities and the growth of international competencies faced by the organization. |
| CO2 | Analyse the job values and enriches the career for employee. |
| CO3 | Recognize the basic concepts of recruitment and selection system. |
| CO4 | Design towards various Training and development schemes |
| CO5 | Identify the causes of industrial conflicts and its impact on organizational functioning. |

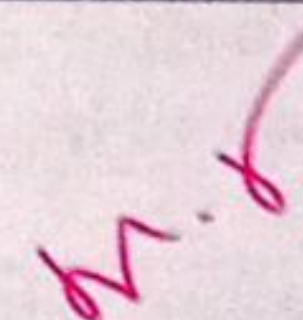
MAPPING

| | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|-----|------|------|------|------|------|
| CO1 | H | M | L | L | M |
| CO2 | M | M | L | M | M |
| CO3 | H | H | L | M | L |
| CO4 | L | L | M | H | H |
| CO5 | M | M | M | L | M |

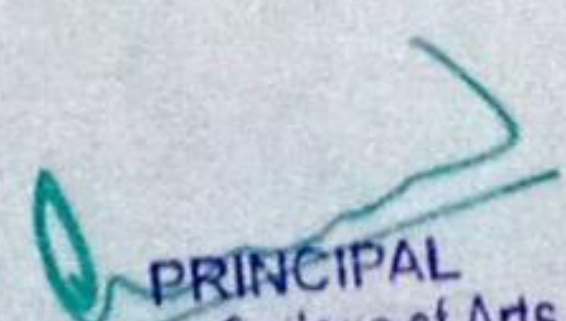
H-High; M-Medium; L-Low

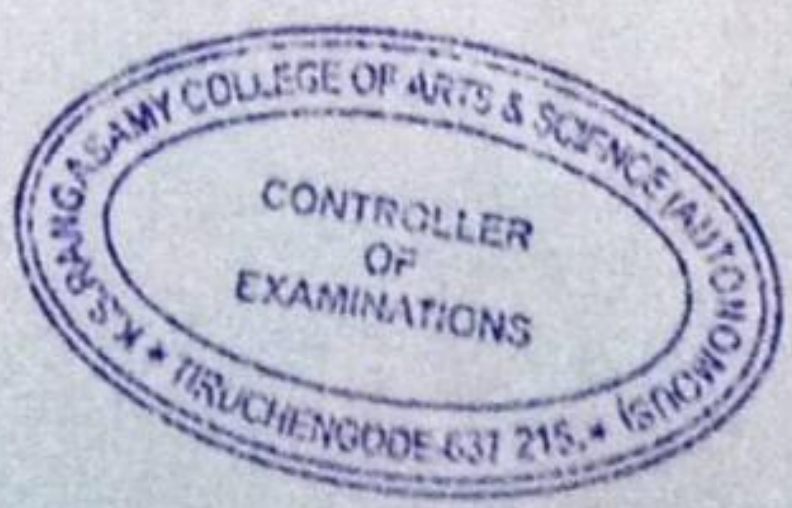

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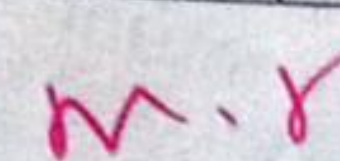



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| 19PCOM204 | CORE X: E-COMMERCE | | SEMESTER - II |
|---|---|-----------------|---------------|
| Course Objectives: The course aims <ul style="list-style-type: none"> To obtain knowledge on the concepts of E-Commerce and Web Technologies. It helps in buying and selling of goods and services through wireless handheld devices. | | | |
| Credits: 3 | | Total Hours: 50 | |
| UNIT | CONTENTS | Hrs | CO |
| I | E-Commerce - Meaning and concept - E-Commerce Vs Traditional Commerce - Features of E-Commerce - Need for E-Commerce - Channels of E-commerce - Internet - concepts and Technologies - Web Technologies - Global Publishing Concept - Universal Reader Concept - Client Server - Concept - Hyper Text Concept - Commercial Uses of Hyper Text - URLs, HTTP, HTML, HTML Forms And CGI Gateway Services. | 10 | CO1 |
| II | E-Commerce Models - Infrastructure for E-Commerce Models - Supply Chain Management - Remote Servicing - Digitalization of Prospectus and Servicing - Online Advertising and Marketing. E-Commerce - Electronic Cataloguing - Order Generation - Cost Estimation - Pricing - Accounting - Order Selection - Order Prioritization - Order Scheduling - Order Fulfilling - Delivery Order - Receipt Management - Past Sale Services. | 10 | CO2 |
| III | Web Site Meaning - Web Site Design Principles - Technologies of Web Site - Various Methods of Customer Communication through Web Site. Electronic Payment Systems - Features - Types of E-Payment - Use of Various E-Cards for Business Payments - Implications - Probable Risks in Using E-Cards - Managing The Risks - Recent Trends In Electronic Payment And Receipt. | 10 | CO3 |
| IV | Business To Business Contract Through E-Commerce - Need - Technologies - Paperless Trading - Concept EDI - Standards - VANS - EDI Service - Internet Based EDI - FTP Based Messaging. Using E-commerce - Workflow Management - Product Differentiation - Organization - Re-Structuring - Logistics Management - Knowledge Management - Mass Customerization. | 10 | CO4 |
| V | Features of IT Act 2000 - Security Risks - Risk Management Approaches - Legal Framework of E-commerce- Multi Media and - E-commerce - Multimedia Technologies - Desk Top Video Conferencing - Broad Band Networks - Related Concepts - ATM and Cell relay - Visa Cards. | 10 | CO5 |


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| Text Book | |
|-----------------|---|
| 1 | Kamalesh. K. Bajaj, Debjani Nage, (2011) <i>E-Commerce the Cutting edge of Business</i> , Tata MC Graw Hill - Mumbai |
| Reference Books | |
| 1 | Joseph. P.T. (2015) <i>E-Commerce an Indian Perspective [Fifth Edition]</i> , Asoke. K Ghosh, PHI Learning Private Limited., |
| 2 | Gary. P. Schneider, (2011) <i>E-Commerce, Strategy, Technology and Implementation</i> , Cengage Learning Indian Private Ltd., |

COURSE OUTCOMES (CO)

After completion the course the students will be able to

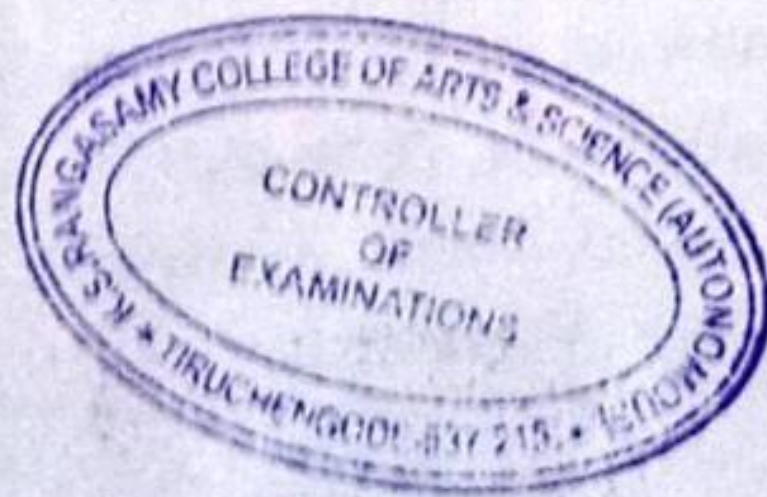
| | |
|-----|--|
| CO1 | Recognize the basic concepts and benefits of E-Commerce Technology. |
| CO2 | Identify the Digitalization of Prospectus and Servicing. |
| CO3 | Learn the basic elements of Mobile Commerce and payment methods. |
| CO4 | Gain knowledge on Website designing principles and types of E-payment. |
| CO5 | Acquire skill on Security Risk Management approaches. |

MAPPING

| | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|-----|------|------|------|------|------|
| CO1 | H | L | L | H | L |
| CO2 | M | M | L | H | H |
| CO3 | H | L | M | H | H |
| CO4 | L | L | L | H | L |
| CO5 | L | L | L | H | L |

H-High; M-Medium; L-Low

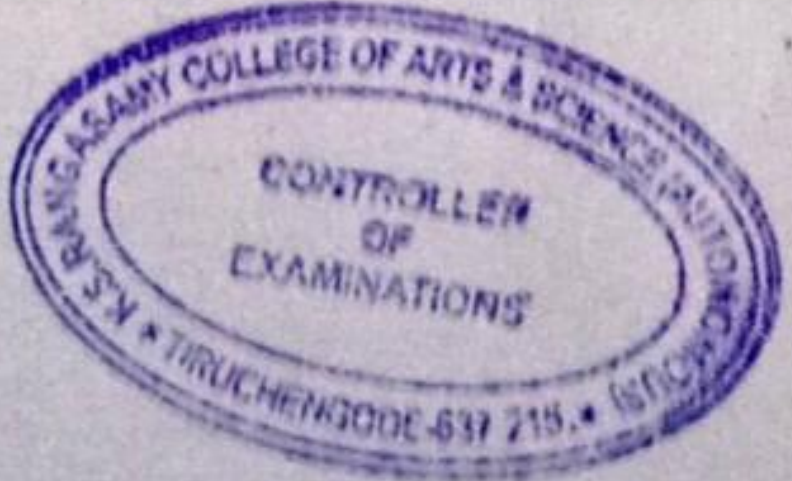
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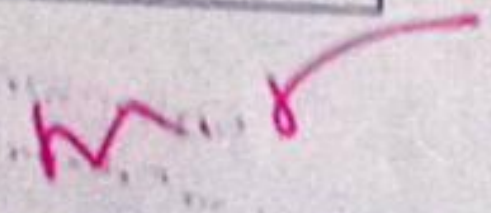


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| | | |
|--|---|------------------|
| 19PCOM304 | CORE XIIV: AUDITING AND ASSURANCE | SEMESTER - III |
| Course Objectives: The course aims <ul style="list-style-type: none"> To Impact Knowledge in Auditing and Assurance in the Profession. To guide in effective Auditing Standards. | | |
| Credits: 4 | | |
| UNIT | CONTENTS | Total Hours: 50 |
| I | Audit and Assurance: Auditing and Assurance- Overview- Standards-Setting Process, Role of International Auditing and Assurance Standards board in India. | Hrs CO 10 CO1 |
| II | Audit Evidence and Audit Sampling: Audit Evidence- Sources of evidence- Reliability of audit evidence- Audit technique- Audit Sampling- Types of Risk- Factors determining scope of Sampling. | 10 CO2 |
| III | Statistical Sampling in Auditing: Introduction- Judgment- Statistical Sampling- Advantages of using Statistical Sampling- Sampling Techniques- Limitations- Pre-requisites for Statistical Sampling- Selection of Sampling- Random Sampling- Cluster Sampling- Internal check regards Wages- Maintenance of Wage records. | 10 CO3 |
| IV | Investigation of Accounts: Investigation- Meaning and Definition- Nature of Investigation approach to Investigation and Report- Classification of Investigation- Mode of Investigation- Specific Investigation- Admission of new partner- Grant of loans- Power of Inspector and his report. | 10 CO4 |
| V | Audit Report: Audit Report- Meaning and importance- Contents of Audit report- Report Vs Certificate- Kinds Audit Report- Characteristics of Good Report- Form of Audit report- Signature of Auditors Report Distinction between report and certificate. | 10 CO5 |
| Text Book | | |
| 1 | Varsha Ainapure & Mukund Ainapure (2009). Auditing and Assurance. [Second Edition]. PHL Learning Private Limited, New Delhi. | |
| Reference Books | | |
| 1 | Tandon B.N. (2015) Auditing Practice , Sultan Chand [Fourth Edition] New Delhi. | |
| 2 | Victor Z. Brink and Herbert Witt. (2016). Modern Internal Auditing , John Eiley and Sons. | |
| 3 | Rawat D.F (2010). Auditing Standard . Taxman Liied Service Private Limited. | |


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COURSE OUTCOMES (CO)

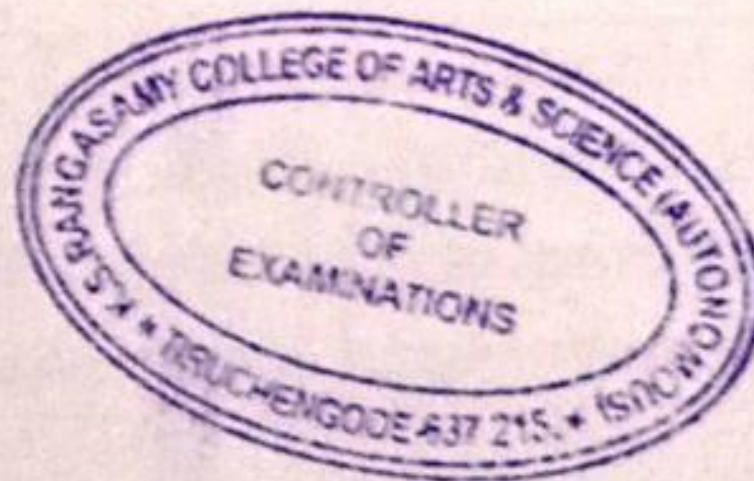
| | |
|-----|---|
| O1 | Understand the basic concepts of Auditing and Assurance |
| CO2 | Acquire Knowledge on various Techniques of Audit Sampling |
| CO3 | Understand the different methods of Statistical Sampling |
| CO4 | Know the meaning of Investigation of Accounts |
| CO5 | Prepare a good Audit Report and Certificate |

MAPPING

| | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|-----|------|------|------|------|------|
| CO1 | H | M | M | L | L |
| CO2 | M | H | M | L | M |
| CO3 | L | H | M | M | L |
| CO4 | L | M | H | H | M |
| CO5 | L | L | M | H | M |

H-High; M-Medium; L-Low

M. M. Prasad



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| | | |
|-----------|-----------------------------|---------------|
| 19PCOM402 | CORE XVI: SERVICE MARKETING | SEMESTER - IV |
|-----------|-----------------------------|---------------|

Course Objectives:

The course aims

- The primary objective of this course is to develop knowledgeable and capable executives to move quickly to key positions in the services sector.
- To understand the concept of marketing mix of transportation.

Credits: 3

| UNIT | CONTENTS | Total Hours: 50 | |
|------|--|-----------------|-----|
| | | Hrs | CO |
| I | Services - the concept - Salient features of Marketing Services - Significance of services marketing - emerging key services - Benefits and Limitations of marketing of services - Service Mix. | 10 | CO1 |
| II | Financial Services - Merchant Banking, D-mat services - Leasing services - Securitisation Practices - Venture Capital. | 10 | CO2 |
| III | Transport marketing - concept - marketing management of Rail Transport - Road Transport - Air Transport - Water Transport - Product Planning and Development- Marketing mix for Transportation. | 10 | CO3 |
| IV | Tourism marketing - The concept - Users of Tourism services - Product planning and Development - Marketing mix for Tourism Marketing - Merits and Demerits of Tourism Marketing. | 10 | CO4 |
| V | Courier Service Marketing - Conceptual Frame work - Rationale Behind Courier Service - Marketing mix for courier service - Telecommunication service marketing - concept - Importance - marketing mix for Telecommunication service. | 10 | CO5 |

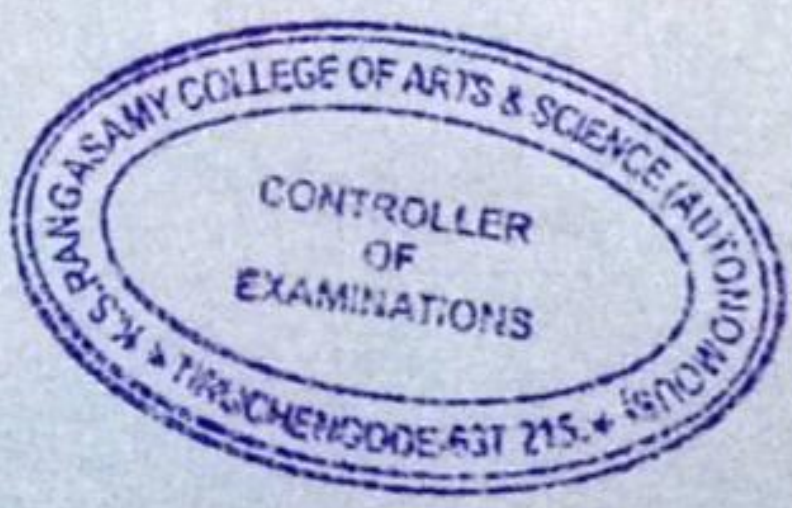
Text Book

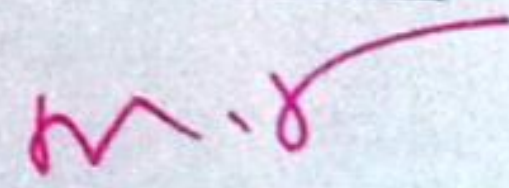
- 1 Valarie.A, Zeitham, Mary Jo Bitner, Dwayne. (2016). **Service Marketing.** (Twelfth Edition). MC Graw Hill Education (India) Pvt Ltd.,

Reference Books

- 1 JHA. S.M, (2011), **Service Marketing,** (Seventh Edition) Himalaya Publishing House, New Delhi.
- 2 Christopher Lovelock, Jochen Writz, Jayantha (2010) **Service Marketing** (Sixth Edition) Dorling Kindersley (India) Private Limited.


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COURSE OUTCOMES (CO)


After completion of the course, the students will be able to

| | |
|-----|--|
| CO1 | Identify the core concepts of marketing and the services of marketing in business and society. |
| CO2 | Analyze the various capital strategies formulation and focus on venture capital. |
| CO3 | Plan the product characteristics and transport of marketing strategies. |
| CO4 | Create an integrated marketing communications plan and promote the tourism strategies. |
| CO5 | Design and manage the courier services and effectiveness of marketing communication mix. |

MAPPING

| | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|-----|------|------|------|------|------|
| CO1 | M | H | H | M | H |
| CO2 | H | M | M | M | H |
| CO3 | M | H | M | H | L |
| CO4 | L | M | H | L | M |
| CO5 | H | L | M | M | H |

H-High; M-Medium; L-Low


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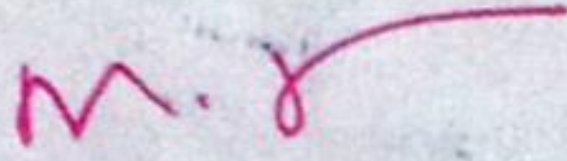


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| 19PCOM403 | CORE XVII: TAX LAW - (GST AND CUSTOMS) | SEMESTER - IV | |
|---|--|-----------------|-----|
| <p><i>Note: Question paper shall cover 100% theory</i></p> <p>Course Objectives: The course aims</p> <ul style="list-style-type: none"> • Imparting basic knowledge about major indirect Taxes in India • To apply theoretical background of GST in practical applications | | | |
| Credits: 4 | | Total Hours: 50 | |
| UNIT | CONTENTS | Hrs | CO |
| I | Indirect Tax Laws: An Introduction - Overview of GST: Introduction - Challenges of previous tax structure - History of GST - GST Council - Framework of GST. | 10 | CO1 |
| II | Introduction to CGST Act, 2017: Important definitions - Levy of GST - Characteristic of Supply - Composite and Mixed Supply - Composition Levy Scheme - Time of supply - Value of supply - Place of Supply - Input Tax Credit - Input Tax Credit in case of job work - Tax invoice, Credit Note and Debit note - Reverse Charge Mechanism - Registration - Return - Payment. | 10 | CO2 |
| III | Introduction to IGST Act, 2017: Important Definitions - Nature of supply: Inter- state supply, Intra state supply - Place of supply: supply of good, supply of service - Union Goods and Service Tax Act, 2017 - Introduction to GST (Compensation to States) Act, 2017. | 10 | CO3 |
| IV | Customs Law: Introduction - Basic concepts - Prohibition on importation and exportation - Valuation - Assessment of imported and exported goods - Procedural aspects - Clearance of imported and exported goods. | 10 | CO4 |
| V | Customs Law: Warehousing - Duty Drawback - Baggage - Powers of customs officer - Search and Seizure - Confiscation of goods - Offences and Penalties. | 10 | CO5 |
| Text Book | | | |
| 1 | Dr. R. Parameswaran, 2018. Indirect Taxes - GST and Customs Law [First Edition], Kavin Publications, Coimbatore. | | |
| 2 | Bansal K.M. 2018. GST and Customs Law [First Edition], Taxmann. | | |


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| Reference Books | |
|-----------------|--|
| 1 | ICSI Study Material on Advance Tax Law and Practice -Professional. Programme supplement and Executive Programme Tax Law and practice supplement. |
| 2 | ICSI Educational Series available at https://www.icsi.edu/GST Educational Series.aspx |
| 3 | Niti Bhasin and Sameer Lama, 2018. GST and Customs Law , |

COURSE OUTCOMES (CO)


After completion of the course, the students will be able to

| | |
|-----|---|
| CO1 | Understand the basic concepts of indirect tax system in India |
| CO2 | Know the basics of GST, CGST ,IGST |
| CO3 | Understand the concept of point of taxation |
| CO4 | Understand the meaning of customs act and its procedures |
| CO5 | Acquired knowledge about Duty Drawback, Confiscation of goods and Offences and Penalties. |

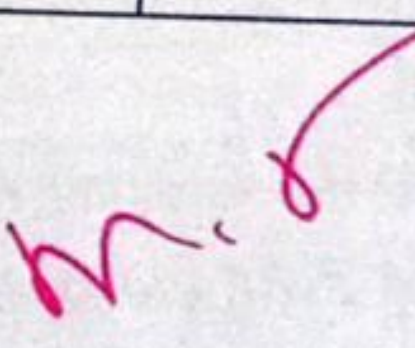
MAPPING

| | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|-----|------|------|------|------|------|
| CO1 | H | M | L | H | M |
| CO2 | H | H | L | H | M |
| CO3 | L | H | M | M | L |
| CO4 | M | M | L | M | L |
| CO5 | M | L | L | L | H |

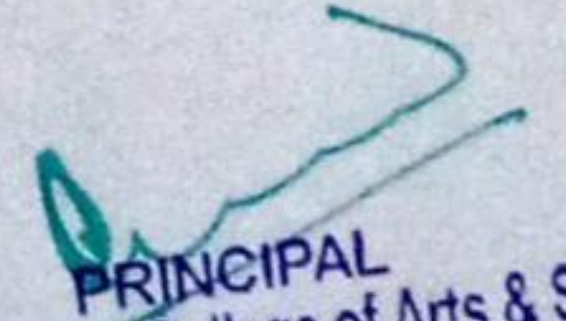
H-High; M-Medium; L-Low

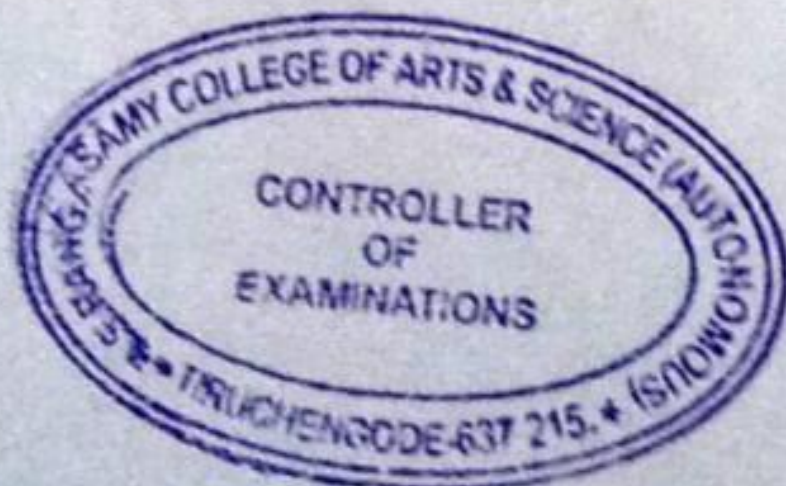

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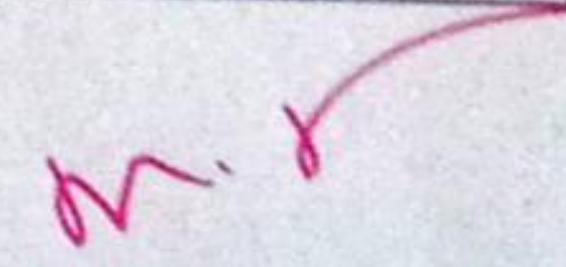



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| 19PCOM404 | CORE XVIII: MODERN BANKING | | SEMESTER - IV |
|---|--|-----------------|---------------|
| Course Objectives: The course aims <ul style="list-style-type: none"> To impart the knowledge on functions of E- banking system. To understand the fundamental of banking in Indian banking system. | | | |
| Credits: 4 | | Total Hours: 50 | |
| UNIT | CONTENTS | Hrs | CO |
| I | Banking - Definition - Banking System - Role of Banks in Economic Development - Central Bank - Functions - Credit control measures - Role of RBI in Regulatory and Controlling Banks. | 10 | CO1 |
| II | E-Banking - meaning - E-Banking and Financial Services - Risk Management for E-Banking - Internet Banking - Mechanics of Internet Banking - Drawbacks of Internet Baking - Future outlook. | 10 | CO2 |
| III | Mobile Banking - meaning - Services - Security issues - Telephone Banking - Mechanism - Telephone Banking system - Callcenters. | 10 | CO3 |
| IV | ATM - Features - Mechanism - Benefits - Shared ATM Network in India - Electronic Money - Mode of Issue and Implications - E-money and Monetary Policy- Policy issues of RBI - Electronic Funds Transfer System- RTGS - Debit Card - Credit Card - IMPS - NEFT. | 10 | CO4 |
| V | Indian Financial Network - Features - Application - Recent trends in Indian Banking - Payment Baking - Negotiable Instruments - Characteristics - Types - Paying Banker - Collecting Banker - Rights and Duties. | 10 | CO5 |
| Text Book | | | |
| 1 | Gordon, E. and Natarajan, K. 2014. Banking Theory, Law and Practice. [Twenty-fourth Edition]. Himalaya Publishing House, Mumbai. | | |
| Reference Books | | | |
| 1 | Natarajan, S. and Parameswaran, R. 2014. Banking Theory, Law and Practice. [Second Edition]. S.Chand and Co. Ltd., New Delhi. | | |
| 2 | Sundharam, K.P.M. and Varshney, P.N. 2013. Banking Theory, Law and Practice. [Fourth Edition]. Sultan Chand & Sons, New Delhi. | | |
| 3 | Maheswari, S.N.2012. Banking Law and Practice. [Fourth Edition]. KalyaniPublishers, Ludhiana. | | |


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COURSE OUTCOMES (CO)

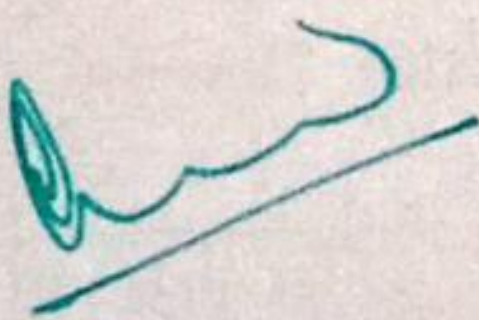
After completion of the course, the students will be able to

| | |
|-----|--|
| CO1 | Realize the role in managing a state's currency money supply and interest rates. |
| CO2 | Identify to safeguard the stability of the e- payment financial system. |
| CO3 | Impart products or electronic services provided by <i>bank</i> to its <i>customers</i> . |
| CO4 | Understand the concept of Real Time Gross Settlement (RTGS) system. |
| CO5 | Learn the same <i>purpose</i> a stamped paper intended to be completed as a negotiable instrument. |

MAPPING

| | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|-----|------|------|------|------|------|
| CO1 | H | M | M | L | H |
| CO2 | H | L | M | H | L |
| CO3 | L | M | L | M | M |
| CO4 | M | H | M | M | H |
| CO5 | M | M | H | L | M |

H-High; M-Medium; L-Low



M.P.
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