

## UG SCHEME OF EXAMINATIONS: CBCS PATTERN





### **For the Candidates to be admitted from 2023 -2024 onwards**

SEMESTER	PART	COURSE CODE	TITLE OF THE COURSE	NAT URE OF COURSE	INS HOURS	CREDIT POINTS	EXAM DURATION	EXAM MARKS		
								CIA	ESE	TOTAL
I	I	23UTAM101	TAMIL COURSE I	LAN	6	3	3	25	75	100
		23UHN101	HINDI COURSE I							
		23UFRE101	FRENCH COURSE I							
	II	23UGEN101 23UAEN101	GENERAL ENGLISH I ADVANCED ENGLISH I	ENG	6	3	3	25	75	100
	III	23UIB1C01/ 23UCO1C01/ 23UCC1C01/ 23UCE1C01/ 23UCB1C01/	CORE: FINANCIAL ACCOUNTING – I <i>(Employability &amp; Skill Development)</i>	CC	6	4	3	25	75	100
	III	23UIB1C02	CORE : GLOBAL BUSINESS ENVIRONMENT	CC	5	4	3	25	75	100
	III	23UIB1A01	ALLIED: BUSINESS ECONOMICS	GEN	5	4	3	25	75	100
	IV	15UVAL101	VALUE EDUCATION	AEC	2	2	2	-	50	50
II	I	23UTAM202	TAMIL COURSE II	LAN	6	3	3	25	75	100
		23UHN202	HINDI COURSE II							
		23UFRE202	FRENCH COURSE II							
	II	23UGEN202 23UAEN202	GENERAL ENGLISH II ADVANCED ENGLISH II	ENG	6	3	3	25	75	100
	III	23UIB2C03/ 23UCO2C03/ 23UCC2C03/ 23UCE2C03/ 23UCB2C03/	CORE: FINANCIAL ACCOUNTING - II <i>(Employability &amp; Skill Development)</i>	CC	6	4	3	25	75	100
	III	23UIB2C04	CORE : FOREIGN TRADE AND FOREIGN EXCHANGE <i>(Entrepreneurship)</i>	CC	5	3	3	25	75	100
	III	23UIB2A02	ALLIED : INTERNATIONAL FINANCIAL SYSTEM	GEN	5	4	3	25	75	100
	IV	21UENS202	ENVIRONMENTAL STUDIES	AEC	2	2	2	-	50	50
III	I	23UTML303	TAMIL COURSE III	LAN	4	3	3	25	75	100
		23UHDI303	HINDI COURSE III							
		23UFRH303	FRENCH COURSE III							

	II	23UGEL303 23UAEL303	GENERAL ENGLISH III ADVANCED ENGLISH III	ENG	4	3	3	25	75	100
	III	23UIB3C05	CORE: MERCHANT BANKING AND FINANCIAL SERVICES( <i>Employability &amp; Skill Development</i> )	CC	5	5	3	25	75	100
	III	23UIB3C06	CORE: CORPORATE AND BUSINESS LAW ( <i>Employability &amp; Skill Development</i> )	CC	4	3	3	20	55	75
	III	23UIB3CP1	CORE : PRACTICAL : OFFICE AUTOMATION ( <i>Skill Development</i> )	CC	3	3	3	30	45	75
	III	23UMA3A03/ 23UMA3A14/ 23UMA3A17/	ALLIED: BUSINESS MATHEMATICS	GEN	5	4	3	20	55	75
	IV	22UBTA301	BASIC TAMIL I	AEC	2	2	2	25	25	50
		22UATA301	ADVANCED TAMIL I					25	25	
			INDIAN KNOWLEDGE SYSTEM					-	50	
	IV	23UIB3SB1	SKB :DIGITAL MARKETING AND WEB DESIGN ( <i>Employability &amp; Skill Development</i> )	SEC	3	2	3	25	75	100
	IV	21UNCCWS1	WOMEN STUDIES	AEC			2	-	50	50
IV	I	23UTML404	TAMIL COURSE IV	LAN	4	3	3	25	75	100
		23UHDI404	HINDI COURSE IV							
		23UFRH404	FRENCH COURSE IV							
	II	23UGEL404 23UAEL404	GENERAL ENGLISH IV ADVANCED ENGLISH IV	ENG	4	3	3	25	75	100
	III	23UIB4C08/ 23UCO4C08/ 23UCC4C06/ 23UCE4C07/ 23UCB4C07/	CORE: CORPORATE ACCOUNTING ( <i>Employability &amp; Skill Development</i> )	CC	5	5	3	25	75	100
	III	23UIB4C08/ 23UCB4C08/ 23UCO6C16	CORE: FUNDAMENTALS OF FINANCIAL MANAGEMENT ( <i>Entrepreneurship &amp; Employability</i> )	CC	4	5	3	25	75	100
	III	23UIB4C09	CORE: INTERNATIONAL FINANCIAL REPORTING SYSTEM ( <i>Employability &amp; Skill Development</i> )	CC	3	3	3	20	55	75
	III	23UMA4A04/ 23UMA4A16/ 23UMA4A18	ALLIED: BUSINESS STATISTICS	GEN	5	4	3	20	55	75
	IV	22UBTA402	BASIC TAMIL II	AEC	2	2	2	25	25	50
		22UATA402	ADVANCED TAMIL II					25	25	

		21UHUR404	HUMAN RIGHTS					-	50	
	IV	23UIB4SB2	SKB : BASICS OF AUDITING ( <i>Employability &amp; Skill Development</i> )	SEC	3	2	3	25	75	100

NATURE OF COURSES	ABBREVIATIONS
LANGUAGE	LAN
ENGLISH	ENG
CORE COURSE	CC
GENERIC (ALLIED)	GEN
ABILITY ENHANCEMENT COURSE	AEC
SKILL ENHANCEMENT COURSE	SEC
GENERIC ELECTIVE (NME)	GE
DISCIPLINE SPECIFIC ELECTIVE	DSE

			
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**SEMESTER: III**

**COURSE CODE : 23UIB3C05**

**TITLE OF THE COURSE: CORE: MERCHANT BANKING AND FINANCIAL SERVICES**  
***(Employability & Skill Development)***

**OBJECTIVES**

- To educate about merchant banking and financial market operation.

**COURSE OUTCOMES**

**At the end of the course the student will be able to:**

<b>CO 1</b>	Understand the Functions of merchant banking Institutions	<b>K1</b>
<b>CO 2</b>	Get knowledge on Mode and procedures of Public issues	<b>K3</b>
<b>CO 3</b>	know the various financial services	<b>K4</b>
<b>CO 4</b>	Get knowledge Money market and capital market operation	<b>K2</b>
<b>CO 5</b>	Aware of venture capital, credit rating and pension fund	<b>K2</b>

**Syllabus**

**Credit Points - 5**

**Instructional Hours: 75**

**UNIT - I :Merchant Banking Introduction (K1)**

**15 Hours**

Merchant Banking – merchant bankers – corporate counselling – project counselling –pre-investment studies – capital restructuring services – credit syndication – issue management – portfolio management – working capital finance – mergers and acquisition – foreign currency financing – brokering - fixed deposits – project appraisal – merchant banking – regulatory framework – SEBI guidelines.

***(Self – Study: SEBI guidelines)***

**UNIT – II :Public Issue Management(K3)**

**15 Hours**

Public issue management – functions – categories of securities issue – issue manager – role of issue manager – activities involved I issue management – marketing of new issue – pure prospectus method – offer for sale method – private placement method – IPO method – rights issue method – bonus issue method – book-building – ESOP – OTCEI – Credit Syndication Services.

***(Beyond Curriculum: Global and Cross-Cultural Perspectives)***

**UNIT - III : Financial Services Introduction (K4)****15 Hours**

Financial Services - Concept - Objectives - Functions - Characteristics - Financial Services Market - Concept - Constituents - Growth of Financial Services in India - Financial Services Sector Problems - Financial Services Environment - The Forces - Players in Financial Markets.

**UNIT - IV: Money Market and Stock Exchange (K2)****15 Hours**

Characteristics - Functions - Indian Capital Market - Constituents of Indian Capital Market – New Financial Institutions and Instruments - Investor Protection - Stock Exchange - Functions -Services - Features - Role - Stock Exchange Traders -Regulations of Stock Exchanges -Depository - SEBI - Functions and Working.

**UNIT - V: Venture Capital, Credit Rating and Pension Fund (K2)****15 Hours**

Origin and Growth of Venture Capital - Investment Nurturing Methods - Mutual Funds – Portfolio Management Process in Mutual Funds - Credit Rating System - Growth Factors - Credit Rating Process - Global and Domestic Credit Rating agencies - Pension Fund - Objectives - Functions -Features - Types - Chilean Model - Pension Investment Policy - Pension Financing.

*(Self – Study: Mutual Funds)*

**Note: 100% Theory.**

**TEXT BOOK:**

Dr. Ravichandran Krishnamurthy, Merchant Banking and Financial Services, 2<sup>nd</sup> Revised Edition Himalaya Publishing House.

**REFERENCE BOOKS**

- 1.Meera Govindaraj, Sudhakar B.Kulkarni, Merchant Banking and Financial Services, Nirali Prakashan, Educational Publishers
- 2.Gurusamy S, Merchant Banking and Financial Services, Vijay Nicole.

**BLENDED LEARNING**

UNIT	TOPIC	SOURCE	LINKS
Unit III	Financial Services Market	e pg pathshala	<a href="https://epgp.inflibnet.ac.in/epgpdata/uploads/epgp_content/Commerce/16._Financial_Markets_and_Institutions/10._SEBI_and_its_regulations/et/7752_et_ET.pdf">https://epgp.inflibnet.ac.in/epgpdata/uploads/epgp_content/Commerce/16._Financial_Markets_and_Institutions/10._SEBI_and_its_regulations/et/7752_et_ET.pdf</a>
Unit IV	SEBI Working and Functions	e pg pathshala	<a href="https://epgp.inflibnet.ac.in/Home/ViewSubject?catid=0YyNXHI8GPO8SUQIuYNtTA==">https://epgp.inflibnet.ac.in/Home/ViewSubject?catid=0YyNXHI8GPO8SUQIuYNtTA==</a>


### MAPPING OF CO'S WITH POs/PSOs

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2
CO1	3	1	2	2	2	2	1	1	2	2	1	2	2	3
CO2	3	1	2	2	2	2	1	1	2	2	1	2	2	3
CO3	3	1	2	2	2	1	1	2	3	2	1	2	2	3
CO4	3	1	2	3	2	2	1	1	2	2	1	1	2	3
CO5	3	1	3	2	2	1	1	2	3	2	1	1	2	3

Correlation: 3-High, 2-Medium,1-Low.

### ASSESSMENT TOOLS

S.No.	Assessment Methods	Frequency of Assessment
1.	End semester Examinations	Once in a semester
2.	CIA I	Once in a semester
3.	CIA II	Once in a semester
4.	Model Examination	Once in a semester
5.	Assignment (Unit I & II)	Twice in a semester
6.	Quiz (Unit III & IV)	Twice in a semester
7.	Other Component (Participation in the class)	Once in a semester

			
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<b>Course Designed by:</b>	<b>Verified by HOD:</b>
<b>Name:Dr.J.Sagaya Anglien Mary</b>	<b>Name: Dr.J.Sagaya Anglien Mary</b>
<b>Checked by CDC:</b>	<b>Approved by:</b>
<b>Name :Dr.S.JaculinArockiaSelvi</b>	<b>(Principal)</b>

### **SEMESTER: III**

**COURSE CODE : 23UIB3C06**

**TITLE OF THE COURSE: CORE : CORPORATE AND BUSINESS LAW**

*(Employability & Skill Development)*

### **OBJECTIVES**

- To enable the students learn the basics of Business and Corporate Law and apply them in real life situation
- To familiarize the students with adequate knowledge in Case laws

### **COURSE OUTCOME**

At the completion of the course the student will have the ability to:

<b>CO 1</b>	Demonstrate an understanding of the legal environment of the business	<b>K2</b>
<b>CO 2</b>	Explains legality of object and consideration, discharge of a contract and remedies available	<b>K2</b>
<b>CO 3</b>	Identify the recognition of transactions involving the sales of goods act.	<b>K2</b>
<b>CO 4</b>	Dramatize the application of consumer protection act.	<b>K2</b>
<b>CO 5</b>	To recognize intellectual property rights and introduction to IT act 2000 and right to information act.	<b>K2</b>

### **SYLLABUS**

**Total credits: 3**

**Instructional hours: 60**

**UNIT – I : INTRODUCTION TO LAW OF CONTRACT (K2)**

**12 Hour**

Agreement and Contract: Definition of Agreement and Contract- Essentials of a Valid Contract – Classification of Contracts. Offer and Acceptance: Definition and Essentials of a Valid Offer-Definition and Essentials of a Valid Acceptance - Communication and Revocation of Offer and Acceptance.

*(Self – Study: Agreement)*

#### **UNIT – II : CONSIDERATION AND FREE CONSENT(K2)**

**12 Hour**

Consideration: Definition- Essentials of a Valid Consideration- Doctrine of ‘Stranger to Contract’ and ‘No consideration- No contract’- Capacity to Contract - Rules regarding Minor Agreements. Consent: Meaning of Free Consent -Flaw in Consent:- Coercion-Undue influence- Fraud- Misrepresentation - Mistake.

#### **UNIT – III : LEGALITY OF OBJECT(K2)**

**12 Hour**

Unlawful Object: Circumstances when object or consideration of an agreement is Unlawful- Agreements Opposed to Public Policy. Agreements expressly declared to be Void- Meaning and Essentials of a Wagering Agreement-Definition and Rules of Contingent Contracts-Differences between Wagering Agreement and Contingent Contract.

#### **UNIT – IV: COMPANY MANAGEMENT (K2)**

**12 Hour**

Doctrine of Ultra Vires and its Effects - Doctrine of Constructive Notice-Doctrine of Indoor Management and its Exceptions. Directors: Definition-Qualifications-Disqualifications- Appointment- Removal-Powers- Duties and Legal Position of Directors.

*(Self – Study: Removal of Directors )*

#### **UNIT – V : COMPANY MEETINGS AND WINDING UP OF COMPANIES(K2) 12 Hour**

Introduction-Kinds of Company Meetings :-Annual General Meeting, Extra Ordinary General Meeting- Requisites of a Valid Meeting - Meaning and Types of Resolutions:- Ordinary Resolution, Special Resolution, Resolution requiring special notice and Resolution by Postal Ballot. Meaning-Various Modes of Winding up: Compulsory Winding Up-Members and Creditors Voluntary Winding up-Powers and Duties of Official Liquidator.

*(Beyond Curriculum: Role & Responsibilities of Liquidator in Winding up of Companies )*

**Note: 100% Theory.**

#### **TEXT BOOK**

Business Law: S.N Maheshwari & S.K Maheshwari --6<sup>th</sup> Editon New Delhi: Himalaya Publishers.

#### **REFERENCE BOOKS**

1. Business Law:N.D.Kapoor-SultanChandPublishers-Reprint2020
2. Business Law: K.CGarg, V.K Sareen, Mukesh Sharma,R.CChawla Reprint2020: Ludhiana : Kalyani Publishers.
3. Business Law: Tejpal Seth-1<sup>st</sup>Edition2012,New Delhi: Pearson Publishers.



4. Business Law including Company Law: S.S Gulshan & G.K.Kapoor-NewAge-16<sup>th</sup> Revised Edition  
2020 Delhi : International Publishers.

### BLENDLED LEARNING

UNIT	TOPIC	SOURCE	LINKS
Unit II	Free Consent	youtube	<a href="https://www.youtube.com/watch?v=bZSOFD0QU4M">https://www.youtube.com/watch?v=bZSOFD0QU4M</a>
Unit III	Wagering Agreement	youtube	<a href="https://www.youtube.com/watch?v=V0kseHR0qxY">https://www.youtube.com/watch?v=V0kseHR0qxY</a>

### MAPPING OF CO'S WITH POs/PSOs

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2
CO1	3	1	1	2	3	3	1	1	1	2	2	2	3	1
CO2	3	1	1	2	2	2	1	1	2	2	3	2	3	1
CO3	3	1	2	2	1	1	1	2	2	3	1	3	3	1
CO4	3	1	2	2	3	2	3	2	2	2	1	1	1	2
CO5	3	1	1	1	3	2	2	1	1	1	2	3	3	2

Correlation: 3-High, 2-Medium, 1-Low

### ASSESSMENT TOOLS




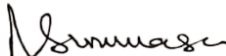
S.No.	Assessment Methods	Frequency of Assessment
1.	End semester Examinations	Once in a semester
2.	CIA I	Once in a semester
3.	CIA II	Once in a semester
4.	Model Examination	Once in a semester
5.	Assignment (Unit I & II)	Twice in a semester
6.	Quiz (Unit III & IV)	Twice in a semester
7.	Other Component (Group Discussion)	Once in a semester

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Name:Dr.S.JaculinArockiaSelvi	(Principal)

**SEMESTER-III**

**COURSE CODE : 23UIB3CP1**

**TITLE OF THE COURSE : CORE : PRACTICAL-I OFFICE AUTOMATION**

			
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***(Skill Development)***

**OBJECTIVES**

- To know the goals of office automation
- To perform accounting operations using automation software.

**COURSE OUTCOME**

At the completion of the course the student will have the ability to:

<b>CO 1</b>	Gain through knowledge of the fundamental concept to perform documentation	<b>K2</b>
<b>CO 2</b>	To perform accounting operations	<b>K2</b>
<b>CO 3</b>	Attain the knowledge about spreadsheet with formula	<b>K2</b>
<b>CO 4</b>	To perform presentation skills	<b>K2</b>
<b>C05</b>	To design the PPT for organization structure	<b>K2</b>

### SYLLABUS

**Total credits: 3**

**Instructional hours: 45**

#### **UNIT – I : MS WORD (K2)**

**9 Hour**

Prepare Bio Data - Prepare Questionnaire - Prepare an invitation for the company's Annual general meeting [Using text boxes and clip arts] - Prepare a business letter about sales decline - Design a bill [Using drawing tool, clip art, symbols word art, borders and shading] - Preparation of Class timetable [inserting table, data entry, alignment of rows and columns, inserting and deleting rows] - Draft the Chairman Speech / Auditor Report / Minutes / Agenda / [perform the alignment functions].

#### **UNIT– II : MS EXCEL (K2)**

**9Hour**

Prepare the employee pay roll table - Prepare final accounts (by using formulas and linking from next sheets) - Draw the different types of charts - Draw product life cycle - Draw Break – even chart - Prepare the student Mark Statement [Total, Average, Percentage, & Grading] - Demand and Supply Curve.

#### **UNIT – III : MS ACCESS (K2)**

**9Hour**

Create a database for the students [viewing in multiple forms] - Prepare a label for 10 addresses [viewing in labels].

#### **UNIT – IV : MS POWERPOINT (K2)**

**9Hour**

Prepare an advertisement for a product. [Using pictures, Colours, borders and text]

#### **UNIT – V : PREPARATION OF SLIDES (K2)**

**9 Hour**

Prepare slides for organizational structure - Presentation for a seminar [Display in one slide (5 slides)].

**Note: 100% Practical.**

### **MAPPING OF CO'S WITH POs/PSOs**




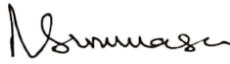
	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO8</b>	<b>PO 9</b>	<b>PO 10</b>	<b>PO 11</b>	<b>PO 12</b>	<b>PSO 1</b>	<b>PSO 2</b>
<b>CO1</b>	3	1	3	1	1	1	1	2	1	2	1	2	3	1
<b>CO2</b>	3	1	3	2	2	1	2	3	1	2	1	2	3	1
<b>CO3</b>	3	1	3	2	1	1	1	2	1	2	1	2	3	1
<b>CO4</b>	3	1	3	2	2	1	2	3	1	2	1	2	3	1
<b>CO5</b>	3	1	3	3	1	1	1	3	3	2	1	3	3	3

**Correlation: 3-High, 2-Medium,1-Low.**

### **ASSESSMENT TOOLS**

S.No.	Assessment Methods	Frequency of Assessment
1.	End semester Examinations	Once in a semester
2.	Test	Twice in a semester
3.	Record	Every Exercise

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**SEMESTER: III**  
**COURSE CODE: 23UIB3SB1**  
**TITLE OF THE COURSE: SKILL BASED: DIGITAL MARKETING AND WEB DESIGN**  
*(Employability & Skill Development)*

**OBJECTIVES**

- To make students to understand Foundation of digital marketing.
- To make students to understand the Fundamentals of Web design and Analytics.

**COURSE OUTCOMES**

**At the completion of the course the student will have the ability to**

<b>CO 1</b>	Understand basic concepts of digital marketing.	<b>K2</b>
<b>CO 2</b>	Identify and define a display marketing	<b>K3</b>
<b>CO 3</b>	Analyze appropriate content marketing foundations.	<b>K4</b>
<b>CO 4</b>	Understanding Conversion rate optimization.	<b>K4</b>
<b>CO 5</b>	Decide the track events of web design	<b>K4</b>

**Syllabus**

**Credit Points - 2**

**Instructional hours: 45**

**UNIT - I : DIGITAL MARKETING FOUNDATION (K2)**

**9 Hours**

Digital Marketing Strategy - Exploring Digital Marketing - Starting with the Website Foundations of Analytics –Search Engine Optimization-Search and Display Marketing.

*(Self Study : Display Marketing)*

**UNIT - II : SOCIAL MEDIA MARKETING (K3)**

**9 Hours**

Social Media Marketing - Video Marketing. Email marketing tools and setup – Email marketing segmentation –Personalization and mobile friendly design.

**UNIT - III : CONTENT MARKETING (K4)**

**9 Hours**

Content marketing foundations –Blogs for content marketing-Content marketing for staying relevant Newsletters for content marketing - Mobile marketing foundations.

**UNIT - IV: WEB DESIGN (K4)**

**9 Hours**

Exploring and learning web design–Understanding Conversion rate optimization (CRO) –Setting CRO–Understanding target audience.

**UNIT - V : GOOGLE ANALYTICS (K4)****9 Hours**

Optimization champion Getting started with Google Analytics – Core concepts – Additional interface features – Using reports – Audience reports – Acquisition reports – Social reports – Behavior reports – Track events – Conversion reports – Additional features.

*(Self – Study: – Using reports)*

**Note: 100% Theory.**

**TEXT BOOK**

The Art of Digital Marketing: The Definitive Guide to Creating Strategic, Targeted, and Measurable Online Campaigns by Ian Dodson, Wiley.

**REFERENCE BOOKS**

1. Fundamentals of Digital Marketing by Puneet Singh Bhatia, Pearson
2. Digital Marketing by Vandana, Ahuja, Oxford
3. Digital Marketing by Seema Gupta, McGraw Hill.

**BLENDED LEARNING**

UNIT	TOPIC	SOURCE	LINKS
<b>Unit II</b>	Email marketing segmentation	youtube	<a href="https://www.youtube.com/results?search_query=Email+marketing+segmentation%5D">https://www.youtube.com/results?search_query=Email+marketing+segmentation%5D</a>
<b>Unit III</b>	Content marketing foundations	linkedin.com	<a href="https://www.linkedin.com/learning/introduction-to-content-marketing-2">https://www.linkedin.com/learning/introduction-to-content-marketing-2</a>

**MAPPING OF CO'S WITH POs/PSOs**

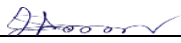


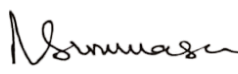
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2
<b>CO1</b>	3	1	1	1	2	1	3	2	3	2	1	3	3	2
<b>CO2</b>	3	1	1	1	2	1	3	1	1	1	2	1	3	2
<b>CO3</b>	3	1	1	1	2	2	3	2	3	2	1	3	3	2
<b>CO4</b>	2	1	1	1	2	2	3	1	1	1	2	1	1	1
<b>CO5</b>	2	1	1	1	2	2	3	2	3	2	1	3	3	2

**Correlation: 3-High, 2-Medium, 1-Low**

**ASSESSMENT TOOLS**

S.No	Assessment Methods	Frequency of Assessment
1.	End semester Examinations	Once in a semester
2.	CIA I	Once in a semester
3.	CIA II	Once in a semester
4.	Model Examination	Once in a semester
5.	Assignment (Unit I & II)	Twice in a semester
6.	Quiz (Unit III & IV)	Twice in a semester
7.	Other Component (Case Study)	Once in a semester

<b>Course Designed by:</b>	<b>Verified by HOD:</b>
<b>Name: Dr.J.Sagaya Anglien Mary</b>	<b>Name: Dr.J.Sagaya Anglien Mary</b>
<b>Checked b y CDC:</b>	<b>Approved by:</b>
<b>Name: Dr.S.Jaculin Arockia Selvi</b>	<b>(Principal)</b>

			
Dr.S. Dhanaraj Associate Professor and Head School of Commerce and International Business GRD College, Coimbatore	Dr T Balamurugan Associate Professor and Head Department of International Business PSG College of Arts and Science, Coimbatore	Dr Velmurugan Associate Professor and Head Department of Commerce Karpagam Academy of Higher Education, Coimbatore	Mr. R.Srinivasan Company Secretary Shiva Texyarn Ltd, Coimbatore

**SEMESTER: IV**

**COURSE CODE : 23UIB4C07/ 23UCO4C08/ 23UCC4C06/ 23UCE4C07/ 23UCB4C07**

**TITLE OF THE COURSE: CORE - CORPORATE ACCOUNTING**

*(Employability & Skill Development)*

**OBJECTIVES**

- To make the students aware of accounting procedures followed by companies complying with the provisions of Companies Act 1956 & Companies Amendment Act 2013
- To impart knowledge on grounds and modes of winding up and accounts to be prepared on winding up of companies and to illustrate them the various methods of valuing goodwill and shares.

**COURSE OUTCOMES**

**At the end of the course the student will be able to:**

<b>CO 1</b>	Understand the fundamentals of Joint stock companies and accounting treatment for issue of shares and debentures	<b>K2</b>
<b>CO 2</b>	Acquire knowledge on modes and methods of redemption of shares and debentures	<b>K2</b>
<b>CO 3</b>	Prepare the final accounts of companies as per vertical format	<b>K3</b>
<b>CO 4</b>	Acquaint with the procedure for Amalgamation, Absorption and External Reconstruction	<b>K3</b>
<b>CO 5</b>	Evaluate the value of goodwill and shares	<b>K3</b>

**Syllabus**

**Credit Points - 5**

**Instructional hours: 75 hours**

**UNIT - I: Fundamentals of Joint Stock Companies (K2)**

**15 hours**

Statutory Books – Primary market and Book Building Process - Issue of shares and Debentures– Difference between debentures and shares - Forfeiture and reissue of shares - Surrender of shares- Buyback of shares.



*(Self – Study: Difference between debentures and shares, Kinds of shares)*

**UNIT - II: Redemption of Preference Shares and Debentures (K2)**

**15 hours**

Redemption of Preference Shares: - Different methods of Redemption of Debentures: Redemption without provision, Redemption in instalments, Cum - interest and Ex- interest quotations, Redemption by conversion, Redemption out of provisions, Sinking fund method and insurance policy method

*(Self – Study: Ex-Interest and Cum- interest quotations)*

**UNIT - III: Final Accounts (K3)**

**15 hours**

Final Accounts: – Profit prior to incorporation - Divisible profits - Provisions for taxation, Bonus issue and Dividend Declaration (Final accounts should be in vertical format).

**UNIT- IV: Amalgamation, Absorption and External Reconstruction (K3)**

**15 hours**

Amalgamation: – Types of Amalgamation – Accounting problems relating to Amalgamation Absorption and External Reconstruction (simple problems excluding Intercompany Holding) - Internal Reconstruction

*Beyond curriculum: Intercompany Holdings*

**UNIT - V: Valuation of Goodwill and Shares and Liquidation of companies (K3) 15 hours**

Need for valuing Goodwill – Factors affecting the value of Goodwill – Methods of valuation of Goodwill. Need for Valuation of Shares- Factors affecting the value of Shares – Methods of valuation of Shares. Liquidation of companies – statement of affairs-Liquidators final statement of account.

**Note: Distribution of marks for Theory and Problems shall be 20% and 80% respectively.**

**TEXT BOOK:**

Reddy T.S & Murthy A, (2018) 6th edition Corporate Accounting, Margham Publications. Chennai,

**REFERENCE BOOKS:**

1. Jain S.P, Narang K. L (2015) 4th edition Corporate Accounting, Kalyani Publishers, New Delhi,
2. Shukla M.C & Grewal T.S, (2019) 19th edition Advanced Accounts, S. Chand & Company Ltd, New Delhi
3. Wilson M (2012) Advanced Accountancy, SCITECH Publications India Private Ltd, Chennai.
4. Arulanandam and Dr. Raman K.S (2002) Advanced Accountancy, Himalaya Publishing House, Mumbai.
5. Gupta R.L and .Radhaswamy M (2016) Advanced Accountancy, Sultan Chand & Company Ltd, New Delhi

**BLENDED LEARNING**

UNIT	TOPIC	SOURCE	LINKS
I	Book Building Process	e-PG Pathshala	<a href="https://youtu.be/oQERX99usSA">https://youtu.be/oQERX99usSA</a>
V	Valuation of Shares	e-PG Pathshala	<a href="https://youtu.be/VYKpom0ZMH0">https://youtu.be/VYKpom0ZMH0</a>

V	Valuation of Goodwill	e-PG Pathshala	<a href="https://mail.google.com/mail/u/0?ui=2&amp;ik=4fcc7fad37&amp;attid=0.1&amp;permmsgid=msg-a:r6296463448474183035&amp;th=1756f19827d13ea4&amp;view=att&amp;disp=inline&amp;realattid=1756f192b5597db8cfd1">https://mail.google.com/mail/u/0?ui=2&amp;ik=4fcc7fad37&amp;attid=0.1&amp;permmsgid=msg-a:r6296463448474183035&amp;th=1756f19827d13ea4&amp;view=att&amp;disp=inline&amp;realattid=1756f192b5597db8cfd1</a>
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#### MAPPING OF CO'S WITH POs/PSOs

	PO 1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO 10	PO 11	PO 12	PSO1	PSO2
CO1	3	1	1	2	3	2	1	1	3	2	2	2	3	3
CO2	3	1	1	2	1	2	1	1	3	2	2	2	3	3
CO3	3	3	1	2	1	2	1	1	3	2	2	2	3	3
CO4	3	3	1	2	2	2	1	1	3	2	2	2	3	3
CO5	3	3	1	3	1	2	1	1	3	2	2	2	3	3

Correlation: 3-High, 2-Medium, 1-Low.

#### ASSESSMENT TOOLS

S.No.	Assessment Methods	Frequency of Assessment
1.	Course designed by semester Examinations	Verified by HOD
2.	CIA I	Once in a semester
3.	Name: Dr. A. Elizabeth	Name: J. Folentia Kamal
4.	Checked by CDC	Approved by
5.	Assignment (Unit I & II)	Once in a semester
6.	Name: Dr. S. Jaculin Arockia Selvi	Twice in a semester
7.	Seminar (Unit III & IV)	Twice in a semester
	Other Component (Open Book Test)	Once in a semester

(Principal)

## SEMESTER IV

COURSE CODE:23UIB4C08/ 23UCB4C08 / 23UCO6C16

**TITLE OF THE COURSE: CORE - FUNDAMENTALS OF FINANCIAL MANAGEMENT**

*(Employability & Entrepreneurship)*




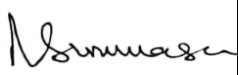
### OBJECTIVES

- To Illustrate the students with the principles, practices and importance of financial management.
- To educate them on the issues relating to investment so as to invest in profitable investment avenues.

### COURSE OUTCOMES

**At the end of the course the student will be able to:**

<b>CO 1</b>	Understand the fundamentals of financial management	<b>K2</b>
<b>CO 2</b>	Take long term investment decisions using capital budgeting techniques.	<b>K3</b>

			
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<b>CO 3</b>	Able to use cost of capital and theories of capital structure as tools of financial analysis for taking long term investment decision	<b>K3</b>
<b>CO 4</b>	Select the profitable company based on the rate of dividend	<b>K3</b>
<b>CO 5</b>	Forecast the working capital requirements	<b>K3</b>

### Syllabus

**Credit Points - 5**

**Instructional hours: 60 hours**

**UNIT -I: Nature and Scope of Financial Management (K2)**

**12 hours**

Nature and scope of financial management: - Relationship of finance with other business functions  
- Objectives of financial management: Profit maximization and wealth maximization – Time value of money, Risk and return (including Capital Asset Pricing Model).

*(Self – Study: Relationship of finance with other business functions)*

**UNIT – II: Long term investment decisions (K3)**

**12 hours**

The Capital Budgeting Process: - Cash Flow Estimation, Payback Period Method, Accounting Rate of Return method, Net Present Value (NPV) method, Net Terminal Value method, Internal Rate of Return (IRR) method, Profitability Index.

**UNIT – III: Financing Decisions (K3)**

**12 hours**

Sources of long-term financing: - Estimation of components of cost of capital, Methods for calculating Cost of Equity, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average Cost of Capital (WACC). Capital Structure: Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating and Financial leverage - Determinants of capital structure.

*(Self – Study: Determinants of capital structure)*

**UNIT- IV: Dividend Decisions (K3)**

**12 hours**

Theories for Relevance and irrelevance of dividend decision for corporate valuation: Walter's Model, Gordon's Model, MM Approach, Cash and stock dividends. Dividend policies in practice.

*Beyond Curriculum: Impact of dividend decisions on price, Factors affecting dividend decisions, Importance of dividend decisions*

**UNIT – V: Working Capital Decisions (K3)**

**12 hours**

Concepts of Working Capital: - Operating & Cash Cycles, sources of short- term finance, working capital estimation - cash management – motives for holding cash – determining optimum cash balance - receivables management - inventory management.

**Note: 40% Theory & 60% Problems.**

**TEXT BOOK:**

Shashi K. Gupta and Sharma R K, (2016) 9th revised edition Financial Management Theory and Practice, Kalyani Publishers, New Delhi.

**REFERENCE BOOKS:**

1. Raman B S, (2006) Financial Management, United Publishers, Karnataka.
2. Khan M.Y. and Jain P K, (2018) 8th edition Financial Management: Text and Problems, Tata McGraw Hill, New Delhi.
3. Dr. Palanivelu V R (2018) 3rd edition Financial Management, S. Chand & Company Ltd, New Delhi.
4. Srinivasan J and Periasamy P, (2016) Financial Management, Vijay Nicole Imprints Private Limited, Chennai.
5. Maheshwari S N (2019) 6th edition Financial Management, Sultan Chand & Sons, New Delhi.

#### **BLENDED LEARNING**

UNIT	TOPIC	SOURCE	LINKS
IV	Introduction to Dividend	e-PG Pathshala	<a href="https://youtu.be/dzTZEzRAxLI">https://youtu.be/dzTZEzRAxLI</a>
IV	Theories of Dividend	e-PG Pathshala	<a href="https://youtu.be/10p2JF4g4ns">https://youtu.be/10p2JF4g4ns</a>
IV	Theories of Dividend	e-PG Pathshala	<a href="https://youtu.be/buln0L4bBes">https://youtu.be/buln0L4bBes</a>

#### **MAPPING OF CO'S WITH POs/PSOs**

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2
CO1	3	3	3	3	3	3	1	2	2	2	3	3	3	2
CO2	3	3	3	3	3	3	1	2	2	2	3	3	3	3
CO3	3	3	3	3	3	3	1	2	2	2	3	3	3	3
CO4	3	3	3	3	3	3	1	2	2	2	3	3	3	3
CO5	3	3	3	3	3	3	1	2	2	2	3	3	3	3

**Correlation: 3-High, 2-Medium, 1-Low.**

#### **ASSESSMENT TOOLS**

S.No.	Assessment Methods	Frequency of Assessment
1.	End semester Examinations	Once in a semester
2.	CIA I	Once in a semester
3.	CIA II	Once in a semester
4.	Model Examination	Once in a semester
5.	Assignment (Unit I & II)	Twice in a semester
6.	Quiz (Unit III & IV)	Twice in a semester
7.	Other Component (Field visit: Inventory Management)	Once in a semester

<b>Course designed by:</b>	<b>Verified by HOD:</b>
<b>Name: Mrs. J. Folentia Kamal</b>	<b>Name: J. Folentia Kamal</b>
<b>Checked by CDC:</b>	<b>Approved by :</b>
<b>Name: Dr.S.Jaculin Arockia Selvi</b>	

	(Principal)
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**SEMESTER: IV**

**COURSE CODE: 23UIB4C09**

**TITLE OF THE COURSE: CORE: INTERNATIONAL FINANCIAL REPORTING SYSTEM**




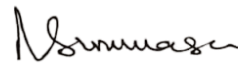
*(Employability & Skill Development)*

**OBJECTIVES**

- To Know the International Financial Reporting Standards.

**COURSE OUTCOMES**

**At the end of the course the student will be able to:**

			
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<b>CO 1</b>	Understand the fundamentals of IFRS		<b>K1</b>
<b>CO 2</b>	Know the Standards of IFRS from 1-4		<b>K3</b>
<b>CO 3</b>	Know the Standards of IFRS 6-9		<b>K4</b>
<b>CO 4</b>	Know the Standards of IFRS 10-12		<b>K2</b>
<b>CO 5</b>	Know the Standards of IFRS 13-17		<b>K2</b>

**Syllabus**

**Credit Points - 3**

**Instructional Hours: 45**

**UNIT - I : International Accounting Standards Board (K1)**

**9 Hours**

International Accounting Standards Board: The structure, vision and mission of IASB. The standard setting processes. Adoption or convergence of IFRS in countries around the world.

*(Self – Study: Vision and Mission of IASB)*

**UNIT -II : IFRS 1- 4 (K3)**

**9 Hours**

IFRS 1: First-time Adoption of IFRS; IFRS- 2: Share Based Payments; IFRS 3: Business Combinations; IFRS 4: Non- current Assets held for sale and Discontinued operations. IAS:1 Presentation of Financial Statements. IAS:16 Property Plant and Equipment.

**UNIT – III : IFRS 6- 9 (K4)**

**9 Hours**

IFRS 6: Exploration for and evaluation of mineral resources IFRS 7: Financial Instruments: Disclosures; IFRS 8: Operating Segments; IFRS 9: Financial Instruments;

*(Self – Study – Financial Instruments)*

**UNIT – IV : IFRS 10- 12 (K2)**

**9 Hours**

IFRS 10: Consolidated financial statements; IFRS 11: Joint Arrangements; IFRS 12: Disclosure of interests in Other Entities.

**UNIT -V : IFRS 13- 17 (K2)**

**9 Hours**

IFRS 13 to 17 The main features of IFRS 13: Fair Value Measurement; IFRS 14: Regulatory Deferral Accounts; IFRS 15: Revenue from contracts with customers; IFRS 16: Leases and IFRS 17: Insurance Contracts.

*Beyond Curriculum: IFRS Regulatory System*

**Note: 100% Theory.**

**TEXT BOOK**

Chaudhury.S.K, International Financial Reporting System, Discovery Publishing Private Ltd

**REFERENCE BOOKS**

1. IFRS Part A and Part B, Taxmann Publications Pvt. Ltd., New Delhi, 2011.
2. IFRS: A Practical Approach by Jasmine Kaur, Tata McGraw Hill Education Private Ltd., New Delhi, 2011.

**BLENDED LEARNING**

UNIT	TOPIC	SOURCE	LINKS
<b>Unit II</b>	IAS:1 Presentation of Financial Statements	ifrs.org	<a href="https://www.ifrs.org/content/dam/ifrs/publications/pdf-standards/english/2021/issued/part-a/ias-1-presentation-of-financial-statements.pdf">https://www.ifrs.org/content/dam/ifrs/publications/pdf-standards/english/2021/issued/part-a/ias-1-presentation-of-financial-statements.pdf</a>
<b>Unit IV</b>	IFRS 10: Consolidated financial statements	ifrs.org	<a href="https://www.ifrs.org/content/dam/ifrs/publications/pdf-standards/english/2021/issued/part-a/ifrs-10-consolidated-financial-statements.pdf">https://www.ifrs.org/content/dam/ifrs/publications/pdf-standards/english/2021/issued/part-a/ifrs-10-consolidated-financial-statements.pdf</a>

**MAPPING OF CO'S WITH POs/PSOs**

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2
<b>CO1</b>	3	1	1	1	1	1	1	2	2	1	3	3	3	1
<b>CO2</b>	3	1	1	1	1	1	1	2	1	1	1	1	1	1
<b>CO3</b>	3	1	1	1	1	1	1	2	1	1	3	3	3	1
<b>CO4</b>	3	1	1	1	1	2	2	2	1	2	3	3	3	1
<b>CO5</b>	3	1	1	2	1	1	1	2	1	1	1	3	3	1




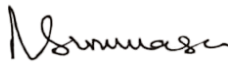
Correlation: 3-High, 2-Medium, 1-Low.

**ASSESSMENT TOOLS**

S.No.	Assessment Methods	Frequency of Assessment
1.	End semester Examinations	Once in a semester
2.	CIA I	Once in a semester
3.	CIA II	Once in a semester
4.	Model Examination	Once in a semester
5.	Assignment (Unit I & II)	Twice in a semester
6.	Quiz (Unit III & IV)	Twice in a semester
7.	Other Component (Group Discussion)	Once in a semester

<b>Course designed by:</b>	<b>Verified by HOD:</b>
<b>Name: Dr.J.Sagaya Anglien Mary</b>	<b>Name: Dr.J.Sagaya Anglien Mary</b>
<b>Checked by CDC:</b>	<b>Approved by:</b>
<b>Name: Dr.S.JaculinArockiaSelvi</b>	<b>(Principal)</b>



			
Dr.S. Dhanaraj Associate Professor and Head School of Commerce and International Business GRD College, Coimbatore	Dr T Balamurugan Associate Professor and Head Department of International Business PSG College of Arts and Science, Coimbatore	Dr Velmurugan Associate Professor and Head Department of Commerce Karpagam Academy of Higher Education, Coimbatore	Mr. R.Srinivasan Company Secretary Shiva Texyarn Ltd, Coimbatore

**SEMESTER: IV**

**COURSE CODE : 23UIB4SB2**

**TITLE OF THE COURSE: SKILL BASED : BASICS OF AUDITING**

***(Employability & Skill Development)***

**OBJECTIVES**

- To understand some basic concepts of auditing.

- To analyze, evaluate and conclude on the assurance engagement and other audit and assurance issues.

### **COURSE OUTCOMES**

**At the completion of the course the student will have the ability to**

<b>CO 1</b>	To Explain the Audit and Assurance.	<b>K1</b>
<b>CO 2</b>	To Organize the Audit planning and Control.	<b>K2</b>
<b>CO 3</b>	To Interpret the Performance Analysis.	<b>K2</b>
<b>CO 4</b>	To Identify the evidence.	<b>K2</b>
<b>CO 5</b>	To Describe Review and Reporting.	<b>K2</b>

### **Syllabus**

**Credit Points - 2**

**Instructional Hours: 45**

#### **UNIT – I : Introduction to Auditing (K1)**

**9 hours**

Auditing Concepts – Nature, Features and Limitations of Auditing – Basic Principles Governing an Audit – Ethical Principles and Concept of Auditor's Independence

*(Self Study: Basic Principles of Governing an Audit)*

#### **UNIT - II : Auditing Planning (K2)**

**9 hours**

Auditing Engagement – Audit Planning – Audit Programme – Control of Quality of Audit Work – Delegation and Supervision of Audit Work.

#### **UNIT - III : Documentation (K2)**

**9 hours**

Documentation– Audit Working Papers – Audit Files – Permanent and Current – Ownership and Custody of Working Papers.

*(Self Study: Audit Working Papers)*

#### **UNIT - IV : Audit Procedures (K2)**

**9 Hours**

Audit Evidence – Audit Procedures for obtaining Evidence – Sources of Evidence – Reliability of Audit Evidence – Methods of obtaining Audit Evidence.

#### **UNIT - V : Physical Verification of Auditing (K2)**

**9 Hours**

Physical Verification – Documentation – Direct Confirmation – Re-computation – Analytical Review Techniques – Representation by Management.

**(Beyond Curriculum : Online System Auditing)**

**Note: Distribution of Marks 100% Theory.**

### **TEXT BOOK**

Sharma. S.D,(2006)..Auditing Principles and Practice, Third Edition Taxman Publications Private Limited, New Delhi.

## REFERENCE BOOKS

1. Dinkar Pagare, (2007), Principles and Practice of Auditing, Eleventh Edition , Sultan Chand & Sons, New Delhi,
2. Ravinder Kumar and Virender Sharma,(2015), Fundamentals of Practical Auditing, Third Edition, Prentice Hall, New Delhi
3. Basu.S.K, (2012), Auditing Principles & Techniques, Fifth Edition, Dorling Kindersley(India) Pvt Ltd, New Delhi.

## BLENDED LEARNING

UNIT	TOPIC	SOURCE	LINKS
Unit II	Audit Programme	slideshare	<a href="https://www.slideshare.net/slideshow/audit-programme/39009166">https://www.slideshare.net/slideshow/audit-programme/39009166</a>
Unit IV	Methods of obtaining Audit Evidence	slideshare	<a href="https://www.slideshare.net/search?searchfrom=header&amp;q=Methods+of+obtaining+Audit+Evidence">https://www.slideshare.net/search?searchfrom=header&amp;q=Methods+of+obtaining+Audit+Evidence</a>

## MAPPING OF CO'S WITH POs/PSOs

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO8	PO 9	PO1 0	PO1 1	PO1 2	PSO 1	PSO 2
CO1	3	1	1	1	1	1	3	1	3	2	1	3	3	2
CO2	3	1	1	1	1	1	3	1	3	1	3	2	1	2
CO3	3	1	1	3	1	3	2	1	3	1	3	2	1	2
CO4	3	1	1	1	1	2	3	1	3	2	1	3	1	3
CO5	3	1	1	1	1	2	3	1	3	2	1	3	3	2




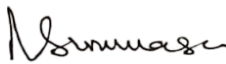
Correlation: 3-High, 2-Medium, 1-Low

## ASSESSMENT TOOLS

S.No	Assessment Methods	Frequency of Assessment
1.	End semester Examinations	Once in a semester
2.	CIA I	Once in a semester
3.	CIA II	Once in a semester
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7.	Other Component (Group Discussion)	Once in a semester

Course designed by:	Verified by HOD:
Name: Dr.J.Sagaya Anglien Mary	Name: Dr.J.Sagaya Anglien Mary
Checked by CDC:	Approved by:

<b>Name: Dr.S.Jaculin Arockia Selvi</b>	<b>(Principal)</b>
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Dr.S. Dhanaraj Associate Professor and Head School of Commerce and International Business GRD College, Coimbatore	Dr T Balamurugan Associate Professor and Head Department of International Business PSG College of Arts and Science, Coimbatore	Dr Velmurugan Associate Professor and Head Department of Commerce Karpagam Academy of Higher Education, Coimbatore	Mr. R.Srinivasan Company Secretary Shiva Taxyarn Ltd, Coimbatore