

PG DEPARTMENT OF COMMERCE WITH INTERNATIONAL BUSINESS



NGM COLLEGE - POLLACHI



B. COM – INTERNATIONAL BUSINESS

OUTCOME BASED EDUCATION – SYLLABUS

ACADEMIC YEAR

2019 - 2022

NGM COLLEGE

(Autonomous)

Vision

Our dream is to make the college an institution of excellence at the national level by imparting quality education of global standards to make students academically superior, socially committed, ethically strong, spiritually evolved and culturally rich citizens to contribute to the holistic development of the self and society.

Mission

Training students to become role models in academics arena by strengthening infrastructure, upgrading curriculum, developing faculty, augmenting extension services and imparting quality education through an enlightened management and committed faculty to ensure knowledge transfer, instill research aptitude and infuse ethical and cultural values to transform students into disciplined citizens in order to improve quality of life.

PG DEPARTMENT OF COMMERCE WITH INTERNATIONAL BUSINESS

Vision

Create a new generation of global players with sense of creativity, dignity and patriotism to meet the ever-changing challenges and sustaining the purity and cultural heritage of our great nation.

Mission

- To develop the students into confident individual's through role play in academics and extracurricular activities
- To ensure knowledge transfer by imparting high standards in curriculum through committed and dedicated faculty team
- To impart knowledge based output through academia industry enhancement
- To transform students into disciplined citizens by infusing ethical and cultural values

SCHEME OF EXAMINATIONS – B. COM INTERNATIONAL BUSINESS

Semester – III

Part	Subject Code	Title	Ins.Hours Per Week	Exam				Credit
				Hour	CIA	ESE	Total	
Semester – I								
I	19UTL101/ 19UHN101	Tamil / Hindi / French Paper – I	6	3	25	75	100	3
II	19UEN101	English for Enrichment – I	5	3	25	75	100	3
III	19UIB101	CORE I : Financial Accounting	6	3	25	75	100	4
	19UIB102	CORE II : Modern Marketing	6	3	25	75	100	3
	19UIB1A1	ALLIED I : Management Concept for International Business	5	3	25	75	100	4
IV	19UHR101	Human Rights in India	1	2	-	50	50	2
	19HEC101	Human Excellence: Personal Values & Sky Yoga Practice-I	1	2	25	25	50	1
V		Extension Activities (NSS, NCC, Sports & Games)	-	-	-	-	-	-
Total			30	-	150	450	600	20
Semester – II								
I	19UTL202/ 19UHN202	Tamil / Hindi / French Paper – II	6	3	25	75	100	3
II	19UEN202	English for Enrichment – II	5	3	25	75	100	3
III	19UIB203	CORE III : Higher Financial Accounting	6	3	25	75	100	4
	19UIB204	CORE IV : Export Marketing	5	3	25	75	100	4
	19UIB2A2	ALLIED II : Statistics for Business	5	3	25	75	100	3
IV	19EVS201	Environmental Studies	2	2	-	50	50	2
	19HEC202	Human Excellence: Family Values & Sky Yoga Practice-II	1	2	25	25	50	1
V		Extension Activities (NSS, NCC, Sports & Games)	-	-	-	-	-	-
Total			30	-	150	450	600	20

(With effect from 2019-2022 Batch)

III	19UIB305	CORE V : Corporate Accounting	6	3	25	75	100	4
	19UIB306	CORE VI : Banking Law & Foreign Exchange	6	3	25	75	100	4
	19UIB307	CORE VII : Global Business Environment	6	3	25	75	100	4
	19UIB308	CORE VIII : Practical Banking for International Business	5	3	40	60	100	4
	19UIB3A3	ALLIED III : Business Application Software – I	5	3	40	60	100	4
IV	19HEC303	Human Excellence: Professional Values & Sky Yoga Practice-III	1	2	25	25	50	1
	19UIB3N1 / 19UIB3N2	NME: Introduction to International Business / Tourism Marketing	1	2	-	50	50	2
V	-	Extension Activities (NSS, NCC, Sports & Games)	-	-	-	-	-	-
Total			30	-	180	420	600	23

Semester – IV

III	19UIB409	CORE IX : Higher Corporate Accounting	6	3	25	75	100	4
	19UIB410	CORE X :Information Security and Executive Business	5	3	25	75	100	4
	19UIB411	CORE XI : Indirect Taxation	5	3	25	75	100	4
	19UIB412	CORE XII : Virtual Banking Practical's	4	3	40	60	100	3
	19UIB4A4	ALLIED IV : Business Application Software – II**	4	3	40	60	100	4
	19UIB413	Core XIII : Principles of Logistics	4	3	25	75	100	3
IV	19HEC404	Human Excellence: Social Values: Sky Yoga Practice-IV	1	2	25	25	50	1
	19UIB4N3/ 19UIB4N4	NME: Global Logistics / Tour Operation Management	1	2	-	50	50	2
V	19UNC401/ 19UNS402/ 19USG403	Extension Activities (NSS, NCC, Sports & Games)	-	-	-	50	50	1
Total			30	-	205	545	750	26

Semester – V

III	19UIB514	CORE XIV : Cost Accounting	6	3	25	75	100	4
	19UIB515	CORE XV : Commercial Law	4	3	25	75	100	4
	19UIB516	CORE XVI : Economic Analysis	4	3	25	75	100	3
	19UIB517	CORE XVII : Fundamentals of Supply Chain	5	3	25	75	100	3
	19UIB518	CORE XVIII : EXIM Documentation Practical's- I	4	3	40	60	100	3
	19UIB5E1/ 19UIB5E2	Major Elective-I : International Trade Procedures & Documentation/ Global Sourcing Management	5	3	25	75	100	5
IV	19HEC505	Human Excellence: National Values: Sky Yoga Practice-V	1	2	25	25	50	1
	19UIB5S1 / 19UIB5S2	SBE(Major): Personality Building / Garment costing	1	2	-	50	50	2
	19GKL501	General Knowledge and General Awareness (SBE)	*SS	2	-	50	50	2
Total			30	-	190	560	750	27
Semester – VI								
III	19UIB619	CORE XIX : Management Accounting	6	3	25	75	100	4
	19UIB620	CORE XX : International Finance	6	3	25	75	100	3
	19UIB621	CORE XXI : EXIM Documentation Practical's- II	4	3	40	60	100	4
	19UIB6E3/ 19UIB6E4	Major Elective-II : EXIM Management / Retail Banking	6	3	25	75	100	5
	19UIB6E5/ 19UIB6E6	Major Elective-III : Human Resource Management/ Air Cargo Management	6	3	25	75	100	5
IV	19HEC606	Human Excellence: Global Values & Yoga Practice-VI	1	2	25	25	50	1
	19UIB 6S3 / 19UIB 6S4	SBE (Major) : Intellectual Property Rights / Garment Merchandising	1	2	-	50	50	2
Total			30	-	165	435	600	24
Grand Total			180	-	1070	2830	3900	140

Bloom's Taxonomy Based Assessment Pattern

K1- Remember; **K2-** Understanding; **K3-** Apply; **K4-**Analyze; **K5-** Evaluate

1. Part I,II & III- Theory: 75 Marks

(i) TEST- I & II and ESE:

Knowledge Level	Section	Marks	Description	Total
K1	A(Answer all)	10x1=10	MCQ/Define	75
K2	B (Either or pattern)	5x5=25	Short Answers	
K3& K4	C(Answer 4 out of 6) 16 th Question compulsory	4x10=40	Descriptive/ Detailed	

2. Part IV --Theory: 50 Marks

Knowledge Level	Section	Marks	Description	Total
K1	A(Answer all)	10x1=10	MCQ/Define	50
K2, K3& K4	C(Answer 5 out of 8)	5 x 5 =25	Descriptive/ Detailed	

3. Practical Examinations: 100 Marks

Knowledge Level	Section	Marks	Total
K3	Practical's & Record work	60	100
K4		40	
K5			

Components of Continuous Assessment

Components		Calculation	CIA Total
Test 1	75	$\frac{75+75+25}{3}$	25
Test 2	75		
Assignment/Seminar	25		

Program Outcomes

PO1.To inculcates the students with various categories of knowledge needed to compete internationally.

PO2.To provide students, the necessary inputs on the macro (academic) environment and micro (practical) environment, in this current global scenario.

Programme Specific Outcomes

PSO1	To develop the communicative skills of the students through academia
PSO2	To render knowledge on accounting and computer proficiency with their empirical background
PSO3	To institute learners on the knowledge of Logistics, Supply Chain Management, Export Import and International Finance.
PSO4	To create physical interest in crossing borders among management, documentation, banking, and transportation through literary workings.
PSO5	To check and reveal the practicalities through theoretical knowledge.

Programme	B.Com – IB	Programme Title	Bachelor of Commerce – International
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Code			Business	
Course Code	19UIB101	Title	Batch	2019-2022
		Financial Accounting	Semester	I
Hrs/Week	6		Credits	4

Objectives

<i>To impart knowledge to the students for the preparation of various accounting statements</i>

Course Outcomes

K1	CO1	To recollect the basic concepts, conventions, methods and techniques underlying the accounting practices.
K2	CO2	To get the idea for preparing and presenting financial statements in accordance with generally accepted accounting principles..
K3	CO3	To apply skills in critical-thinking and problem-solving
K4	CO4	To evaluate conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transactions.

Unit	Content	Hours
I	Introduction to Accounting Cycle - Accounting – Definition - <i>Concepts and Conventions</i> (AS-09)- Final Accounts of a Sole Trader (AS-04).	15
II	Depreciation Accounting (AS-06) and Single Entry System - Depreciation Accounting – <i>Methods of Depreciation</i> - Straight Line and Diminishing Balance Methods – Annuity Method. Single Entry system - Meaning and Salient Features - Statement of Affairs Method-Conversion Method.	15
III	Consignment Accounts -Meaning – Features- Distinction between sale and consignment-Account sales –Non-Recurring Expenses –Recurring Expenses – Accounting Treatment of Consignment Transactions (Including normal and abnormal loss).	14
IV	Joint Venture Account (AS-11)- Joint Venture Account - Meaning- Features- Distinction between Joint Venture and Partnership-Accounting for Joint Venture- Separate set of books-Separate set of books is not kept	14
V	Royalty Accounting -(Excluding Sub-Lease) - Fire Insurance Claims - Computation of claim to be lodged for loss of stock- Gross profit ratio - Abnormal items- Average clause with stock policy (Excluding Consequential loss).	14

*** Italic denotes self-study

Seminar, Quiz, Assignment, Experience Discussion

Books for Study:

1. Dr.V.Radha revised edition (2016), Financial Accounting, Prasanna Publishers and Distributors

2. Gupta. R.L and Radhaswamy,M. (2017), Financial Accounts, Theory Methods and Applications,13th Revised Edition, New Delhi, Sultan Chand and Sons.

Books for Reference:

1. Jain and Narang (2017), Financial Accounting. Chennai, Kalyani Publishers.

2. Vinayakam. N and Charumathi,B. (2017), Financial Accounting. New Delhi, Sultan Chand and Sons.

Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	H	M	M	H
CO2	H	M	M	M	H
CO3	M	H	M	S	M
CO4	H	S	H	H	M

S-Strong; H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Mr. N. Bhuvaneshkumar	Dr. G. Vignesh	Dr. M. Durairaju	Dr. R. Muthukumaran
Signature:	Signature:	Signature:	Signature:

Programme Code	B.Com – IB	Programme Title	Bachelor of Commerce – International Business	
Course Code	19UIB102	Title	Batch	2019-2022
		Modern Marketing	Semester	I
Hrs/Week	6		Credits	3

Objectives

<i>On successful completion of this course, the student will be well versed in the prevailing act.</i>
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Course Outcomes

K1	CO1	To remember the marketing concept and its changing role in society.
K2	CO2	To understand the key features of the modern marketing environment.
K3	CO3	To apply the role of modern marketer managers and their role in a multiple stakeholders environment.
K4	CO4	To analysis buyer behaviour as a basic for market segmentation.

Unit	Content	Hours
I	Marketing Management: Concept Philosophy & Process. Marketing Mix; Definition, Importance & Factors Determining Marketing Mix. Meaning & Nature of Product, Concept of Product Mix. Product Planning and New Product Development. Product Life Cycle. Product Packaging: Definition, Functions And <i>Requisites Of Good Packaging</i> . Branding & Labeling.	16
II	Pricing: Concept, Objectives & Factors Affecting Price of A Product, Pricing Policies And Strategies. Types of Pricing Decisions.	14
III	Place: Concept, Objectives & Importance of Channels of Distribution Of Consumer Goods, Types Of Channels Of Distribution, Factors Affecting Choice Of Distribution Channels. Logistics: Meaning, Importance, Objectives, Marketing Logistics Task, Approaches Of Logistics (Total Cost & Total System Approach)	14
IV	Promotion: Meaning, Nature & Importance. Types of Promotion. Concept of Promotion Mix and Factors Affecting Promotion Mix, Emerging Trends in marketing.	14

V	Market Segmentation: Concept, Importance, and Basis. Target Market Selection, Market Positioning: Concept & Importance. Market Repositioning. <i>Product Differentiation Vs Market Segmentation</i> . Contemporary Issues In Marketing.	14

*** Italic denotes self-study topic

Seminar, Quiz, Assignment, Experience Discussion

REFERENCE BOOK

1. Kotler, Keller, Koshy And Jha “Marketing Management” 13th edition Pearson Education
2. Ramaswamy VS, Namakumari “Marketing Management” 4th Macmillan
3. Shukla A.K. “Marketing Management” 2nd edition, Vaibhav Laxmi Prakashan
4. Evance & Berman “Marketing Management” 2007, Cenage Learning
5. Mcdenial, Lamb, Hair “Principles Of Marketing 2008” Cenage Learning
6. William M. Pride and O.C Ferrell: Marketing; Houghton - Mafflin Boston
7. Stanton W.J. et al: Fundamentals of Marketing, McGraw H
8. Cundiff, Edward W et al: Basic Marketing - Concepts, Decisions & Strategies; PHI
9. Bushkirk, Richard H: Principles of Marketing; Dryden Pren, Illinois.

Mapping

<div> <div>PSO</div> <div>CO</div> </div>	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	H	S	M	L
CO2	H	M	H	S	H
CO3	M	S	L	H	M
CO4	M	M	H	L	H

S-Strong; H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Mr. N. Bhuvaneshkumar	Dr. G. Vignesh	Dr. M. Durairaju	Dr. R. Muthukumaran

Signature:	Signature:	Signature:	Signature:

Programme Code	B.Com - IB	Programme Title	Bachelor of Commerce – International Business	
Course Code	19UIB1A1	Title	Batch	2019-2022
		Management Concept for International Business	Semester	I
Hrs/Week	5		Credits	4

Objective

On successful completion of this course, the students will get an opportunity to examine and apply appropriate theories/concepts about managing in business effectively.

Course Outcomes

K1	CO1	To remember the importance of management process in current scenario.
K2	CO2	To point of various levels of management in Multinational company.
K3	CO3	To implement the elements of management.
K4	CO4	To evaluate concept and theories of management.

Unit	Content	Hours
I	Management: Importance – Definition – Nature and Scope of Management Process – Role and Functions of a Manager – Levels of Management – Development of Scientific Management and other Schools of thought and approaches.	13

II	Planning: Nature – Importance – Forms – Types – Steps in Planning – Objectives– Policies – Procedures and Methods – Natures and Types of Policies – Decision making – <i>Process of Decision-making</i> – Types of Decision.	12
III	Organizing: Types of Organisations – Organisation Structure – Span of Control and Committees – Departmentalisation – Informal Organisation.	14
IV	Authority – Delegation – Decentralisation – Difference between Authority and Power – Responsibility – Recruitment – Sources, Selection, Training – Direction – Nature and Purpose.	11
V	Co-ordination – Need, Type and Techniques and Requisites for excellent Coordination – Controlling – Meaning and Importance – <i>Control Process</i> .	10

*** Italic denotes self-study

Seminar, Assignment, Experience Discussion

REFERENCE BOOK

1. Principles of Management - Koontz and O'Donald
2. Business Management - Dinkar - Pagare
3. The Principles of Management - Rustom S. Davan
4. Business Organization and Management - Y. K. Bhushan
5. Business Management - Chatterjee

Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	H	L	M	H
CO2	H	M	H	S	H
CO3	L	S	M	M	M
CO4	M	L	H	M	H

S-Strong; H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Ms. T. Bhavani	Dr. G. Vignesh	Dr. M. Durairaju	Dr. R. Muthukumaran
Signature:	Signature:	Signature:	Signature:

Programme Code	B.Com – IB	Programme Title	Bachelor of Commerce – International Business	
Course Code	19UIB203	Title	Batch	2019-2022
Hrs/Week	6	Higher Financial Accounting	Semester	II
			Credits	4

Objectives

To familiarize the fundamental concepts of higher financial Accounting.

Course Outcomes

K1	CO1	To recollect the rules for admission, retirement and death of a partner in a firm.
K2	CO2	To get the idea about computation of various methods of goodwill and settlement of accounts to retiring partners.
K3	CO3	To apply the relevant rule for settlement of accounts among partners after dissolution.
K4	CO4	To analyses the procedures involved in accounting processes and its application.

Unit	Content	Hours
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I	Admission - Partnership- Introduction- Types - Admission of a Partner – Methods of valuation of Goodwill - Treatment for Goodwill – Revaluation of Assets and Liabilities – Calculation of Ratios for Distribution Profits – Capital Adjustments. Retirement of Partner – Calculation of Gaining Ratio – <i>Revaluation of Assets and Liabilities</i> – Memorandum Revaluation Account - Treatment of Goodwill – Adjustment of Goodwill (Through Capital Account Only) – Settlement of Accounts – Retiring Partner’s Loan Account (with Equal Installments only)	15
II	Death of a partner and Dissolution of firm - Death of a Partner - Executor’s Account - Dissolution of firm	14
III	Insolvency of partner and Sale of firm - Insolvency of a Partner – Garner Vs Murray - Insolvency of all Partners -Deficiency Account – Piecemeal Distribution (Proportionate Capital Method only) - Sale of firm to company.	14
IV	Branch and Departmental accounts -Branch Accounts- Dependent Branch-Stock and Debtors System (Excluding Foreign Branch) – Departmental Accounts – Inter-Departmental Transfer.	14
V	Hire Purchase and Installment accounting - Hire Purchase and Installment-Hire Purchase Accounting - Default and Repossession-Installment Accounting.	15

*** Italic denotes self-study topic

Seminar, Assignment, Experience Discussion

Books for Study:

1. Dr.V.Radha revised edition (2016), Financial Accounting, Prasanna Publishers and Distributors
2. Jain and Narang (2017) Advanced Accounting, Chennai, Kalayani Publishers.

Books for Reference:

1. Reddy and Murthy (2017), Financial Accounting, Chennai, Margham Publications .
2. Shukla, M.C, Grewal, T.S and Gupta, S.L. (2017), Advanced Accountancy, New Delhi, S.Chand and Company.

Mapping

CO	PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1		H	H	H	H	H
CO2		H	H	S	S	M

CO3	H	S	S	H	M
CO4	H	M	H	M	H

S-Strong; H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Mr. N. Bhuvaneshkumar	Dr. G. Vignesh	Dr. M. Durairaju	Dr. R. Muthukumaran
Signature:	Signature:	Signature:	Signature:

Programme Code	B.Com - IB	Programme Title	Bachelor of Commerce – International Business	
Course Code:	19UIB204	Title	Batch	2019-2022
		Export Marketing	Semester	II
Hrs/Week	5		Credits	4

Course objective

Develop a broader understanding of each component of export marketing mix and the drivers of international business and to synthesize knowledge gained into instruments of action as presented in an export business

Course outcome

K1	CO1	To keep in mind about export marketing.
K2	CO2	To understand the concept of international marketing while starting export business
K3	CO3	To apply export pricing in international marketing.
K4	CO4	To analyze the role of promotional organization in India

Unit	Content	Hours
I	Introduction to Export Marketing: Meaning and features of Export Marketing- Importance of Exports for a Nation and a Firm –Difference between Domestic Marketing and Export Marketing – Motivations for Export	13
II	International Marketing: Meaning, <i>Trade Barriers</i> – Tariffs and Non-Tariffs – WTO and its implications on International Marketing with reference to Agreements : TRIPs, TRIMs, GATS, Agreements on Agriculture and its implications on Developing Nations	12
III	Preliminaries for Starting Export Business: Overseas Market Research – Identifying Foreign Markets – Factors for Selecting Foreign Markets – Product Planning Strategies for Exports – New Product Development Process – International Products Life Cycle	13
IV	Export Pricing: Factors determining Export Price – Basic data required for Export Pricing decisions, Marginal Cost Pricing – <i>Export Pricing Strategies</i> – Main Export Pricing Quotations.	12
V	Export Marketing and Promotional Organisations in India: Export Marketing Organizations – Export Promotion Organisations – Export Promotion Councils –	10

	Commodity Boards	
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*** Italic denotes self-study

Case Analysis, Seminar, Quiz, Assignment

REFERENCE BOOK

1. International Marketing – S C Jain, Latest Edition
2. International Marketing – Philip Cateora, Latest Edition
3. International Marketing – Warren Keegan, Latest Edition
4. International Marketing – Czinkotia, Latest Edition
5. International Marketing – Vasudevan, Latest Edition

Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	L	S	H	M
CO2	H	M	H	S	H
CO3	S	M	S	M	M
CO4	M	H	H	L	H

S-Strong; H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Mr. N. Bhuvaneshkumar	Dr. G. Vignesh	Dr. M. Durairaju	Dr. R. Muthukumaran
Signature:	Signature:	Signature:	Signature:

Programme Code	B.Com - IB	Programme Title	Bachelor of Commerce – International Business	
Course Code	19UIB2A2	Title	Batch	2019-2022
		Statistics for Business	Semester	II
Hrs/Week	5		Credits	3

Course Objective

<i>On successful completion of this course the students shall enrich to solve the statistical problems in commerce.</i>

Course Outcomes

K1	CO1	To remember the importance of statistics and its role in business
K2	CO2	To understand various techniques and tools used for statistics calculation.
K3	CO3	To implement statistical problem in commerce.
K4	CO4	To review various usage of statistics in current scenario.

Unit	Content	Hours
I	Introduction - Classification and tabulation of statistical data - Diagrammatic and <i>graphical representation of data</i> .	12
II	Measures of Central tendency - Mean, median and mode - Dispersion, Range, Quartile deviation, Mean Deviation, Standard Deviation - Measures of Skewness.	12
III	Correlation - Karl Pearson Coefficient of Correlation - Spearman Rank Correlation -Regression Lines and Coefficients.	15
IV	Time Series Analysis - Trend - <i>Seasonal Variation</i> .	10

V	Introduction to OR - Linear Programming - Graphical and Algebraic Solution (maximization and minimization)	11
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*** Italic denotes self-study topic

*** 60% Problems and 40% Theory

Seminar, Assignment, Experience Discussion

REFERENCE BOOK

1. Statistical Methods - S.P. Gupta
2. Introduction to Operations Research - Dr. P.R. Vittal
3. Statistics - Elhance
4. Operations Research - Hira and Gupta, S. Chand.
5. Operations Research - Handy and A. Taha

Mapping

<div>PSO</div> <div>CO</div>	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	L	S	M	M	L
CO2	M	H	M	M	H
CO3	H	S	L	L	H
CO4	H	L	M	H	M

S-Strong; H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Ms. T. Bhavani	Dr. G. Vignesh	Dr. M. Durairaju	Dr. R. Muthukumaran

Signature:	Signature:	Signature:	Signature:

Programme Code	B.Com – IB	Programme Title	Bachelor of Commerce – International Business	
Course Code	19UIB305	Title	Batch	2019-2022
		Corporate Accounting	Semester	III
Hrs/Week	6		Credits	4

Objectives

<i>To inculcate knowledge among the students about corporate accounting and its implication</i>

Course Outcomes

K1	CO1	To recollect the basic concepts and terms of the corporate accounting.
K2	CO2	To familiarize students with the accounting treatment adopted for raising funds and redeeming them
K3	CO3	To understand the basis in preparing financial statements of joint stock company.
K4	CO4	To apply the knowledge in evaluating goodwill & share of a company

Unit	Content	Hours
I	Share capital - Share – Meaning – Types – <i>Share Vs Stock</i> - Issue of Shares- at Par, Premium, Discount – Allotment of Shares on Pro-rata Basis - Forfeiture and Reissue of Shares- Full and Partial Re-issue-Capital Reserve on Forfeiture.	15

II	Preference share and Debentures - Preference shares- Meaning –Types- Methods of Redemption of Preferences Shares -Capital Redemption Reserve- Conditions of redemption of Preference share. Debentures-Meaning –Types- Issue-Redemption (Sinking Fund Method only)	15
III	Financial Statement of Companies - Financial Statement of Companies - Statement of profit and loss - Statement of Balance Sheet (Vertical Form) Calculation of Managerial Remuneration (Basic adjustments).	14
IV	Valuation of Shares and Goodwill - Valuation of Shares – <i>Need</i> – Methods of Valuing Shares.Valuation of Goodwill – <i>Need</i> – Methods of Valuing Goodwill	14
V	Liquidation of Companies - Liquidation of Companies - Preparation of Statement of Affairs and Deficiency Accounts – Preparation of Liquidators Final Statement of Account.	14

*** Italic denotes self-study topic

Seminar, Assignment, Experience Discussion

Books for Study:

1. Jain S.P and Narang K.L (2017), Advanced Accountancy ,New Delhi, Kalyani Publications

Books for Reference:

1. Gupta R.L and Radha Swamy. M. (2017), Corporate Accounts, Theory Method and Applications, 13th edition, New Delhi ,Sultan Chand and Company.
2. Reddy and Murthy(2017), Corporate Accounting, Chennai, Margham Publications.

Mapping

CO	PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1		H	H	H	M	H
CO2		H	H	H	H	H
CO3		M	H	S	M	H
CO4		H	H	H	H	S

S-Strong; H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Ms. M. Kanagamani	Dr. G. Vignesh	Dr. M. Durairaju	Dr. R. Muthukumaran
Signature:	Signature:	Signature:	Signature:

Programme Code	B.Com - IB	Programme Title	Bachelor of Commerce – International Business	
Course Code	19UIB306	Title	Batch	2019-2022
Hrs/Week	6	Banking Law & Foreign Exchange	Semester	III
			Credits	4

Objective

To enrich the students with the basics of banking law and practice followed in our country.

Course Outcomes

K1	CO1	To remember the banking regulation act of 1949
K2	CO2	To understand the various types of banks and its usage.
K3	CO3	To execute the principles of lending, borrowing and negotiation instruments.
K4	CO4	To figure out the role of RBI and its function in banking industry.

Unit	Content	Hours
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I	Definition of banker and customer- general relationship- Special relationship- Evolution of commercial banks – functions of modern commercial banks – branch banking – CRM in banking – <i>Multinational banking</i> – customer service.	15
II	Opening of an new account- General precautions- Types of accounts- Fixed deposits- savings account- Current account- Recurring deposits- special type of customers- Minor- Lunatic-drunkards- joint account- partnership account- Public limited company- <i>Closure of accounts</i> .	15
III	Negotiable instruments- meaning- characteristics- types- Bills of exchange- Essentials. Promissory note- essentials- Cheques- Essentials- <i>Endorsement</i> - Crossing of Cheques - Marking of Cheques.	16
IV	Foreign exchange markets- Features- participants- Interbank transactions- Interbank quotations- Interbank rates and arbitraging- Interbank dealings- cover deals- trading- funding of vostro account- swap deals.	14
V	Exchange management by banks- Dealing position- exchange position- cash position. Accounting and reporting- Foreign exchange risk management- Measuring of Value At Risk (VAR).	12

*** Italic denotes self-study topic

Power point Presentations, Seminar, Assignment, Activity, Case study

REFERENCE BOOK

1. Principles and practice of banking - Study material for Diploma in banking & finance (Macmillan Publication) 2008.
2. International Financial Management – PG Apte, Mc Graw Hill, 2010
3. Banking theory law and practice – Gordon and Natarajan, Himalaya Publishing House, 2010.
4. Fundamentals of Modern Banking – NC Majumdar – New Central Book Agency (P) Ltd, 2010.
5. Foreign exchange and risk management– C. Jeevanandham, Sultan Chand, 2010

Mapping

PSO	PSO1	PSO2	PSO3	PSO4	PSO5
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CO					
CO1	H	M	M	M	L
CO2	S	L	H	L	S
CO3	M	H	L	S	H
CO4	H	M	H	M	L

S-Strong; H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Dr. G. Vignesh	Dr. G. Vignesh	Dr. M. Durairaju	Dr. R. Muthukumaran
Signature:	Signature:	Signature:	Signature:

Programme Code	B.Com - IB	Programme Title	Bachelor of Commerce – International Business	
Course Code	19UIB307	Title	Batch	2019-2022
		Global Business	Semester	III
Hrs/Week	6	Environment	Credits	4

Course Objective

The course is designed to provide an insight into the impact of business environment on the performance and profitability of the firm. The course emphasizes the theme that the business prospects may be enhanced by a strong grasp of business including socioeconomic-political factors.

Course Outcomes

K1	CO1	To recollect the role of environment in global business.
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K2	CO2	To picture the Factors affecting international environment.
K3	CO3	To implement the environment factors to regain the balance of payment deficit.
K4	CO4	To evaluate the various institution and regional integration to overcome environment changes.

Unit	Content	Hours
I	Introduction to Global Business Environment – Meaning – Nature – Concept – Scope of Global Business – Modes of Entry into International Business – <i>Internationalization Process</i> - Globalisation – Concepts – Levels – Causes – Issues and Concerns.	15
II	International Business Environment – STEPIN factors – Social & Cultural – Technology – Economic – Political & Legal – Natural factors – Framework for analysing International Business Environment.	15
III	Balance of Payment Account: Concepts and Significance of Balance of Payment account – Current and Capital account components – Accounting system – Balance of Payment deficits and correction policies.	16
IV	International Economic Intuitions and agreements – WTO, WTO and Developing countries – IMF – World Bank (IBRD) – UNCTAD – International commodity trading and agreement	14
V	Regional Integration – European Union – NAFTA – SAFTA – APEC – LAFTA – SAARC – NATO – ASEAN – <i>BRICS</i> - Recent Trends	12

*** Italic denotes self-study topic

REFERENCE

Power point Presentations, Seminar, Quiz, Assignment, Case study

1. Essentials of International Business – P. Narayana Murthy
2. Business Environment – Francis Cherunilam
3. Business Environment – Chopra, R.K.
4. Legal Environment of Business – K. Aswathappa
5. Government Grading in India & France – IIFT
6. Marketing Segmentation – S.A. Sherlekar

Mapping

PSO	PSO1	PSO2	PSO3	PSO4	PSO5
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CO					
CO1	M	S	M	H	L
CO2	H	L	H	M	S
CO3	S	S	L	M	M
CO4	M	M	H	L	H

S-Strong; H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Mr. B. Madhan Kumar	Dr. G. Vignesh	Dr. M. Durairaju	Dr. R. Muthukumaran
Signature:	Signature:	Signature:	Signature:

Programme Code	B.Com - IB	Programme Title	Bachelor of Commerce – International Business	
Course Code	19UIB308	Title	Batch	2019-2022
		Practical Banking for International Business	Semester	III
Hrs/Week	5		Credits	4

Objective

To provide practical knowledge on basic procedure that is to be followed at banks.
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Course Outcomes

K2	CO2	To understand the various types of accounts and its usage.
K3	CO3	To execute the usage of negotiation instruments.
K4	CO4	To figure out the importance of currency in trade activities.

Unit	Content	Hours
I	Introduction to Accounts Filing: Account opening – Savings Account – Current Account – Recurring deposit – Fixed deposit – Term deposit – ATM Application form – Know your customer form.	12
II	Negotiable Forms: Payment – Paying Slip – Cash – Cheque – Demand Draft – Bankers cheque	12
III	Negotiable Forms: Cash Withdrawal Form – Cheque – DD Application Form – Account transfer fund	12
IV	Fund Support: Loan – Housing Loan – Vehicle Loan – Jewel Loan – Agri Loan – Pledge – Mortgage – Forfeiting of Property – Termination of Loan	12
V	Know your Currency: Types of Currency – Currency Size – Particular in currency – Secrecy terminology – Coins – Shape and Size	12

Assessment: Form Filing Test – 1

Form Filing, Documents, Seminar, Quiz, Experience Discussion

Assessment Methodology: CIA: 40 Marks: Test 20 M; Record 10 M; Observation 10 M

CE: 60 Marks: Record 20 M; Form Test 20 M; Viva Voce 20 M

Mapping

<div> <div>PSO</div> <div>CO</div> </div>	PSO1	PSO2	PSO3	PSO4	PSO5
CO2	H	M	H	S	H
CO3	M	S	S	M	M
CO4	M	H	H	L	H

S-Strong; H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Mr. N. Bhuvaneshkumar	Dr. G. Vignesh	Dr. M. Durairaju	Dr. R. Muthukumaran
Signature:	Signature:	Signature:	Signature:

Programme Code	B.Com - IB	Programme Title	Bachelor of Commerce – International Business	
Course Code	19UIB3A3	Title	Batch	2019-2022
		Business Application Software – I	Semester	III
Hrs/Week	5		Credits	4

Course Objective

This paper would make students learn about the latest version MS Windows operating system. The application software covered under this paper would include MS word and excel.

Course Outcomes

K2	CO2	To understand the various types of business application software.
K3	CO3	To execute mail merge concept by linking documents.
K4	CO4	To analyse the familiarity with the concepts and terminology used in the development, implementation and operation of business computer applications

Unit	Content	Hours
I	Microsoft Word: Basics - Creating Documents – Mouse, Keyboard Operations, Keys – Formatting Features – Menus, Commands, Toolbars and their Icons.	10
II	Creating Templates, Creating Tables, Changing Font and Text Size, Borders and Shadings, Text box, Formatting, Insert picture.	12
III	Mail Merge - Creating the Main Document – Creating data source, Adding fields, removing fields – Merging Documents - Macros – Inserting Headers and Footer – Recording macros.	14
IV	Microsoft Excel: Introduction – Navigation, Selecting Cells, Entering and Editing Text, Entering Numbers and Formulas – Alignments – Menus, Commands, Toolbars and their Icons.	12

V	Spreadsheet Overview – Creating Worksheet - Managing and Analyzing Complex Worksheet – Creating Charts – Creating Form Templates – Sharing Data Between Applications	12
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Record Note, Observatory, Seminar, Quiz, Assignment

REFERENCE BOOKS

1. Sanjay Saxena, “MS-Office 2000”, Vikas Publishing House Private Ltd.
2. Timothy J.O’Leary and Linda O’Leary, “ MS-Office “, IRWIN/McGraw Hill

Assessment Methodology: CIA: 40 Marks: Test 20 M; Record 10 M; Observation 10 M

CE: 60 Marks: Record 20 M; Form Test 20 M; Viva Voce 20 M

Mapping

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO2	H	M	M	S	S
CO3	H	S	S	M	M
CO4	M	L	H	M	H

S-Strong; H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Ms. T.Bhavani	Dr. G. Vignesh	Dr. M. Durairaju	Dr. R. Muthukumaran

Signature:	Signature:	Signature:	Signature:

Programme Code	B.Com - IB	Programme Title	Bachelor of Commerce – International Business	
Course Code	19UIB3N1	Title	Batch	2019-2022
		Introduction to International Business	Semester	III
Hrs/Week	1		Credits	2

Objective

The Course is designed to impart sound knowledge about International Business operations through lectures, seminars, case studies & Group Discussions etc. to make learning challenging.

Course Outcomes

K1	CO1	To keep in mind about the evolution of international business.
K2	CO2	To understand the modes of entering international business.
K3	CO3	To apply the changes of MNCs in global business.
K4	CO4	To analysis the various terminology used in international business.

Unit	Content	Hours
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I	Introduction To International Business: Evolution of international business, nature of international business, need & importance of International Business, <i>stages of internationalization</i> .	3
II	Modes Of Entering International Business: International business analysis- modes of entry- exporting (direct and indirect) licensing, franchising, contract manufacturing, management contracts, turnkey projects, Joint ventures- Mergers and Acquisitions.	3
III	Globalization: Meaning- Definition and Features-Globalization, -Advantages and Disadvantages, GATT and WTO.	2
IV	MNCs And International Business: Definition, Distinction among Domestic Companies, International company, MNC, Global Company and TNC, Merits and Demerits, MNCs and India.	2
V	Export Import Documentation: Important Trade Terms in International Trade: Introduction: CIF, F.O.B, F.O.B Contract with additional services, F.O.B Contract FAS, EX SHIP & Arrival Contracts.	2

*** Italic denotes self-study topic

Power point Presentations, Case study, Seminar, Quiz, Assignment

REFERENCE BOOK

1. Sumati Varma. (2013). International Business (1st edi), Pearson.
2. Charles Hill. (2011). International Business: Text & Cases, Tata McGraw Hill, New Delhi.
3. Warren J. Keegan. (2010). Global Marketing Management (9th edi), Prentice Hall of India, New Delhi.
4. International Business by Daniel and Radebaugh –Pearson Education- 10th Edition

Mapping

PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO					

CO1	M	S	L	H	S
CO2	H	L	H	S	S
CO3	S	S	S	H	M
CO4	M	M	H	L	H

S-Strong; H-High; M-Medium; L-Low

Course Designed by		Verified by HoD		Checked by CDC		Approved by COE	
Ms. S. Saranya		Dr. G. Vignesh		Dr. M. Durairaju		Dr. R. Muthukumaran	
Signature:		Signature:		Signature:		Signature:	
Programme Code	B.Com - IB	Programme Title		Bachelor of Commerce – International Business			
Course Code	19UIB3N2	Title		Batch		2019-2022	
		Tourism Marketing		Semester		III	
Hrs/Week	1					Credits	

Course Objective

*To equip the students with language skills required for conducting international business.
To make aware the various dynamics in corporate cultures and business etiquette.*

Course Outcomes

K1	CO1	To remember the role of marketing in tourism.
K2	CO2	To understand the marketing mix strategies for a tourism product.

K3	CO3	To apply the elements in the marketing planning process.
K4	CO4	To evaluate stakeholders and variables in the marketing environment.

Unit	Content	Hours
I	Marketing: Core concepts in marketing; Needs, Wants, Demands, Products markets. Marketing management philosophies-Production, Product, Selling, Marketing and societal perspectives. <i>Economic importance of marketing.</i>	2
II	Analysis and selection of market: Measuring and forecasting tourism demand; Forecasting methods, Managing capacity and demand. Market segmentation and positioning (STP)	2
III	Marketing Strategies: Developing marketing environment, Consumer buying behaviour, Competitive differentiation and competitive marketing strategies. New product development. product life cycle, Customer satisfaction and related strategies in internal and' external marketing; Interactive and relationship marketing.	3
IV	Planning marketing programmes: Product and product strategies; Product line, Product mix Branding and packaging. Pricing considerations. Approaches and strategies. <i>Distribution channels and strategies.</i>	2
V	Tourism Marketing: Service characteristics of tourism, Unique features of tourist demand and tourist product, Tourism Marketing Mix. Marketing of Tourism, Services: Marketing of Airlines, Hotel, Resort, <i>Travel Agencies</i> and other tourism related services – Challenges and Strategies	3

*** Italic denotes self-study topic

Seminar, Assignment

REFERENCE BOOK

1. Kotler, Philip : Marketing Management & Hospitality and Tourism Marketing
2. Sinha, P.C : Tourism marketing
3. Vearne, Morrisson Alison: Hospitality marketing
4. Kotler, Philip and Armstrong Philip, Principle of Marketing, 1999, Prentice-Hall India, 1999
5. Assael H., Consumer Behavior and Marketing Action (2nd edn. 1985) kent, Boston.
6. Crough, Marketing Research for Managers.
7. Singh Raghubir, Marketing and Consumer Behaviour.
8. Patel, S.G., Modern Market Research, Himalaya Publishing

Mapping

<div>PSO</div> <div>CO</div>	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	S	M	L	S
CO2	H	L	S	S	M
CO3	L	S	S	M	M
CO4	M	M	M	L	H

S-Strong; H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Mr. M. Prem	Dr. G. Vignesh	Dr. M. Durairaju	Dr. R. Muthukumaran
Signature:	Signature:	Signature:	Signature:

Programme Code	B.Com – IB	Programme Title	Bachelor of Commerce – International Business	
Course Code	19UIB409	Title	Batch	2019-2022
Hrs/Week		Higher Corporate Accounting	Semester	IV
	6		Credits	4

Objectives

To enable the students understand Higher Corporate Accounting System.

Course Outcomes

K1	CO1	To understand the accounting procedures of amalgamation and absorption of companies
K2	CO2	To prepare financial statement of special type of business such as Banking companies, Insurance companies.
K3	CO3	To apply skills for preparing accounting for reconstruction of companies.
K4	CO4	To evaluate the steps involved in preparation of consolidated balance sheet of holding and subsidiary company

Unit	Content	Hours
I	Amalgamation Absorption of companies - Accounting for Amalgamation (AS14) and Absorption of Companies.	14
II	Reconstruction of Companies - Accounting for Reconstruction of Companies- External and Internal (Excluding preparation of scheme)	15
III	Banking Company Accounts (Banking Regulation Act 1949) - Banking Company Accounts – Rebate on Bills Discounted – Classification of Advances – Classification of Investments – Preparation of Profit and Loss Account and Balance sheet.	14
IV	Insurance Company Accounts (IRDA Act 1999) - General Insurance – Revenue account- Net Revenue Account- Profit and loss account- Balance sheet. Life Insurance – Valuation Balance Sheet – Revenue Account –Net Revenue Account and Balance Sheet.	14
V	Holding Company Accounts – Consolidation of Balance Sheets with Treatment of Mutual Owings, Contingent Liability, Unrealized Profit, Revaluation of Assets, <i>Bonus Issue and Payment of Dividend</i> (excluding inter-company holdings)	15

*** Italic denotes

Power point Presentations, Seminar, Assignment, Activity, Case study

Books for Study:

Jain, S.P and Narang.K.L, (2017), Advanced Accountancy, Kalayani Publishers.

Books for Reference:

1.Gupta,R.L and Radhaswamy.M (2017) , Corporate Accounts Theory Method and Applications, 13th Revised Edition, New Delhi, Sultan Chand And company.

2.Reddy and Murthy(2017), Corporate Accounting, Chennai, Margham Publications.

Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	M	M	H	M
CO2	H	S	H	M	H
CO3	H	H	S	S	H
CO4	H	H	H	H	H

S-Strong; H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Mr. M. Kanagamani	Dr. G. Vignesh	Dr. M. Durairaju	Dr. R. Muthukumaran
Signature:	Signature:	Signature:	Signature:

Programme Code	B.Com - IB	Programme Title	Bachelor of Commerce – International Business	
Course Code	19UIB410	Title	Batch	2019-2022
		Information Security &	Semester	IV
Hrs/Week		Executive Communication	Credits	4

Course Objective

<i>After the successful completion of the course the student must be able to communicate clearly in the day-</i>
--

to-day business world.

Course Outcomes

K1	CO1	To recollect and respond the communication difference effectively.
K2	CO2	To understand opportunities in the field of communication.
K3	CO3	To apply communication theories.
K4	CO4	To analyse the current technology related to the communication field.

Unit	Content	Hours
I	Components of communication system – transmission media- protocol definition-introduction to TCP/IP – wireless network-basics of internet- types of attack- information security goals-information security threats and vulnerability, spoofing identity, tampering with data, repudiation, information disclosure, denial of service, <i>elevation of privilege</i> .	14
II	Authentication-password management-e-commerce security-windows security -network security: network intrusion detection and prevention systems-firewalls-software security-web security: user authentication, authentication-secret and session management, cross site scripting, cross site forgery, SQL injection. Computer forensics- Steganography.	12
III	Business Communication: Meaning – Importance of Effective Business Communication- Modern Communication Methods – Business Letters: Need – Functions - Kinds - Essentials of Effective Business Letters - Layout.	12
IV	Trade Enquiries - Orders and their Execution - Credit and Status Enquiries – Complaints and Adjustments - Collection Letters – Sales Letters – Circular Letters.	12
V	Application Letters – <i>Preparation of Resume</i> - Interview: Meaning – Objectives and Techniques of various types of Interviews – Public Speech – Characteristics of a good speech – Business Report Presentations.	10

*** Italic denotes self study topic

Power point Presentations, Seminar, Quiz, Assignment, Experience Discussion

REFERENCE BOOK

1. Rajendra Pal Korahill, “Essentials of Business Communication”, Sultan Chand & Sons, New Delhi, 2006.
2. Ramesh, MS, & C. C Pattanshetti, “Business Communication”, R.Chand&Co, New Delhi, 2003.

3. Rodriquez M V, “Effective Business Communication Concept” Vikas Publishing Company, 2003.

Mapping

<div>PSO</div> <div>CO</div>	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	H	M	M	S
CO2	M	M	S	S	H
CO3	S	S	S	M	L
CO4	M	M	L	L	H

S-Strong; H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Mr. M. Prem	Dr. G. Vignesh	Dr. M. Durairaju	Dr. R. Muthukumaran
Signature:	Signature:	Signature:	Signature:

Programme Code	B.Com – IB	Programme Title	Bachelor of Commerce – International Business	
Course Code	19UIB411	Title	Batch	2019-2022
		Indirect Taxation	Semester	IV
Hrs/Week	5		Credits	4

Objectives

To impart basic knowledge about major Indirect Taxes.

Course Outcomes

K1	CO1	To remember the rules and regulation of indirect taxation.
K2	CO2	To understand the rules for registrations and its exemptions in taxation.
K3	CO3	To implement GST and its working mechanisms.
K4	CO4	To analyze and resolve tax problems.

Unit	Content	Hours
I	Indirect Taxes - Meaning and Nature- Special features of Indirect Taxes - Types -Objectives- <i>Direct Taxes Vs. Indirect Taxes</i> -Contribution to Government Revenues- Taxation under the Constitution- Advantages and Disadvantages of Indirect Taxes.	12
II	Introduction and Scope of Customs Law in India -The Customs Act 1962-Types-Levy and Collection from Customs duty- Exemption from Customs duty- Classification and Valuation of goods under Customs Law - Abatement of duty in Damaged or Deteriorated Goods- Remission on Duty on Lost, Destroyed or Abandoned Goods- Customs Duty Draw Back.	12
III	Goods and Service Tax -Introduction-Meaning-Need for GST-Features of GST- Advantages and Disadvantages of GST-Structure of GST in India- Dual Concepts-SGST-CGST-IGST-UTGST- Types of rates under GST- Taxes subsumed under State Goods and Services Tax Act 2017- Taxes subsumed under Central Goods and Services Tax Act 2017.	12
IV	Levy and Collection under SGST/CGST Acts - Meaning of Important Term: Goods, Services, Supplier, Business, Manufacture, Casual Taxable person, Aggregate Turnover. Input Tax and Output Tax. Concept of Supply- Composite and Mixed Supplies- Composition Levy- Time of Supply of Goods and Services- Value of Taxable Supply- . Input Tax Credit- Eligibility and Conditions for taking Input Credit- Registration procedure under GST- Filing of Returns.	12
V	Levy and Collection under the Integrated Goods and Service Tax Act 2017 - Meaning of Important Terms: Integrated Tax, Intermediary, Location of the Recipient and Supplier of Services, Output Tax. Levy and Collection of Tax- Determination of Nature of supply- Inter-State Supply and Intra-State Supply- Place of Supply of Goods or Services- Zero-Rated Supply.	12

*** Italic denotes self-study topic

Power point Presentations, Seminar, Quiz, Assignment, Experience Discussion

Books for Study:

1. Datey, V.S. (2017). *Indirect Taxes*. Mumbai, Taxmann Publications Private Limited.
2. *Simplified Approach to GST – A Ready Reference*.

Books for Reference:

1. Balachandran, V. (2017). *Indirect Taxation*. New Delhi, Sultan Chand and Sons.
2. Mittal, J.K. (2017). *Law Practice and Procedures of Service Tax*. New Delhi, Jain Book Agency.
3. RadhaKrishnan, R. (2017). *Indirect Taxation*. New Delhi, Kalyani Publishers.
4. Sethurajan (2017). *Indirect Taxation including Wealth Tax*. Speed Publications

Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	S	H	S	H
CO2	H	H	H	S	H
CO3	H	S	S	H	S
CO4	S	S	S	S	S

S-Strong; H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Mr. B. Madhan Kumar	Dr. G. Vignesh	Dr. M. Durairaju	Dr. R. Muthukumaran
Signature:	Signature:	Signature:	Signature:

Programme Code	B.Com - IB	Programme Title	Bachelor of Commerce – International Business	
Course Code	19UIB412	Title	Batch	2019-2022
			Semester	IV

Hrs/Week	4	Virtual Banking Practical's	Credits	3
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Objective

It aims to provide practical knowledge to use online facilities that are used in the current scenario.

Course Outcomes

K2	CO2	To understand the types of online banking facility available for end users.
K3	CO3	To apply framework of smart banking.
K4	CO4	To analyse the role of internet banking in current scenario.

Unit	Content	Hours
I	Online Booking: Bus ticket – Online portal – Various transport services – Train ticket – IRCTC – User Id registration and ticket preference – Air/Flight ticket – Agencies involved in Air ticket – Individual login registration	10
II	Domestic Usages Online : Electricity Bill – Water payment charges – Property tax – Gas Booking – Cell phone Recharge – DTH Recharge – Pay TM – Free charge – Other Agencies supporting these recharge	10
III	Smart Banking – Mobile Banking – Internet Banking – ATM – Debit card – Credit card – Cash cards – Payment wallet	9
IV	Terminology in Banking : NEFT – RTGS – CBS – IFCS – MICR – Clearance of cheque – DD – Bankers cheque	10
V	Forex Account: Opening of NRI account, NRO account and NRE account.	9

REFERENCES: Internet Sources of relevant websites.

Assessment: ID Generation, Creation and Login Test; Payment Test

Record Note, Observation Note, Assignment, Experience Discussion

Assessment Methodology:

CIA: 40 Marks: Test 20 M; Record 10 M; Observation 10 M

CE: 60 Marks: Record 20 M; Form Test 20 M; Viva Voce 20 M

Mapping

<div>PSO</div> <div>CO</div>	PSO1	PSO2	PSO3	PSO4	PSO5
CO2	H	H	H	S	H
CO3	H	L	M	M	L
CO4	M	H	H	L	H

S-Strong; H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Mr. N. Bhuvaneshkumar	Dr. G. Vignesh	Dr. M. Durairaju	Dr. R. Muthukumaran
Signature:	Signature:	Signature:	Signature:

Programme Code	B.Com – IB	Programme Title	Bachelor of Commerce – International Business	
Course Code	19UIB4A4	Title	Batch :	2019-2022
		Business Application Software – II	Semester	IV
Hrs/Week	4		Credits:	4

Objective

<p><i>This paper would make students learn about the latest version MS Windows operating system. The application software covered under this paper would include MS PowerPoint and access.</i></p>
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Course Outcomes

K2	CO2	To get the idea of about company presentation by using power point.
K3	CO3	To implement database creation and its usage in current business.
K4	CO4	To evaluate the role of business application software role in international business.

Unit	Content	Hours
I	Microsoft PowerPoint: Basics – Using Text – Adding Visual Elements – Charts and Tables – Drawing – Clipart – Sounds – Animation – Apply Time Transitions to Slides - Menus, Toolbars and Navigation in Power Point.	10
II	Working with PowerPoint: Slide Sorter – Date and Time – Symbol – Slide Layout – Font – Slide Colour Schema – Macros – Custom Animation	10
III	Microsoft Access: Database Overview- Creating Database – Creating database through Table Wizard – Modifying Table.	10
IV	Creating a Table – Rename Columns – Saving the Database – Relationships - Forms.	10

V	Filtering and Querying Tables – Crating Reports and Mailing Labels – Sharing Information between Applications.	8
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Record Note, Observation Note, Seminar, Quiz, Assignment, Experience Discussion

REFERENCE BOOK

1. Sanjay Saxena, “MS-Office 2000”, Vikas Publishing House Private Ltd.
2. Timothy J.O’Leary and LindaiO’Leary , “ MS-Office “, IRWIN/McGraw Hill.

Assessment Methodology:

CIA: 40 Marks: Test 20 M; Record 10 M; Observation 10 M

CE: 60 Marks: Record 20 M; Form Test 20 M; Viva Voce 20 M

Mapping

<div>PSO</div> <div>CO</div>	PSO1	PSO2	PSO3	PSO4	PSO5
CO2	H	M	H	S	H
CO3	H	S	M	S	L
CO4	M	H	H	L	H

S-Strong; H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Ms. T.Bhavani	Dr. G. Vignesh	Dr. M. Durairaju	Dr. R. Muthukumaran
Signature:	Signature:	Signature:	Signature:

Programme Code	B.Com - IB	Programme Title	Bachelor of Commerce – International Business	
Course Code	19UIB413	Title	Batch	2019-2022
		Principles of Logistics	Semester	IV
Hrs/Week	4		Credits	4

Course Objective

The purpose of this course is to develop an understanding of underlying concepts, strategies and issues involved in the area of business logistics and related concepts for Under-graduates.

Course Outcomes

K1	CO1	To keep in mind about role of logistics within the firm as well as between organization.
K2	CO2	To understand the structure of logistics management.
K3	CO3	To apply the logistics strategy to redefine the points necessary to make this harmonization.
K4	CO4	To analyze the importance of the term value creation and to propose actions in the field of management of logistics.

Unit	Content	Hours
I	Logistics- Definition - History and Evolution- Objectives-Elements-activities importance- The work of logistics-Logistics interface with marketing- <i>retails logistics</i> -Emerging concept in logistics.	10
II	Logistics Management-Definition-Achievement of competitive advantage through logistics Framework-Role of Logistics management-Integrated Logistic Management- Evolution of the concept- model - process-activities (in brief).	10
III	Outsourcing logistics-reasons-Third party logistics provider-Fourth party Logistics providers (4 pl)-Stages-Role of logistics providers	8
IV	Logistics Strategy-Strategic role of logistics-Definition-role of logistics managers in strategic decisions-Strategy options, lean strategy, Agile Strategies & Other strategies- Designing & implementing logistical strategy	10

V	Quality customer service & integrated logistics-customer service-importance elements- <i>the order cycle system</i> -distribution channels-Functions performed-Types designing.	10
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*** Italic denotes self-study topic

Power point Presentations, Activity, Case study, Quiz, Assignment

REFERENCE BOOK

1. David J. Bloomberg, Stephen LeMay& : Logistics, Prentice-Hall of India Pvt Joe B. Hanna Ltd.,New Delhi, 2003.
2. Donald J. Bowersox& David J. Closs : Logistical Management, Tata McGraw Hill Publishing Co. Ltd, New Delhi, 2004
3. Satish C. Ailawadi&RakeshSingh : Logistics Management, Prentice-Hall of India Pvt Ltd., New Delhi, 2005 Donald Waters : Logistics. Palgrave Macmillan, New York, 2004
4. KrishnaveniMuthiah : Logistics Management & World Sea borne Trade, Himalaya Publishing House, Mumbai, 1999.
5. Logistics and Supply chain management - D.K. Agrawal

Mapping

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	S	L	H	M
CO2	H	L	H	M	H
CO3	L	S	M	M	L
CO4	M	M	M	L	M

S-Strong; H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Mr. M. Prem	Dr. G. Vignesh	Dr. M. Durairaju	Dr. R. Muthukumaran
Signature:	Signature:	Signature:	Signature:

Programme Code	B.Com - IB	Programme Title	Bachelor of Commerce – International Business	
Course Code	19UIB4N3	Title	Batch	2019-2022
		Global logistics	Semester	IV
Hrs/Week	1		Credits	2

Objective

The purpose of this course is to develop an understanding of underlying concepts, strategies and issues involved in the area of business logistics and related concepts for Under-graduates.

Course Outcomes

K1	CO1	To keep in mind about the importance of business logistics in current scenario.
K2	CO2	To understand the role of logistics in a market oriented society.
K3	CO3	To apply the theoretical knowledge with practical knowledge on logistics.
K4	CO4	To analyze the general concept of customer service application of logistics information systems.

Unit	Content	Hours
I	Introduction to Business Logistics: Business Logistics: Origin, meaning and definition, Importance of logistics in modern business and foreign trade, Objectives of business logistics, Logistics- Strategy & Planning	3
II	Transportation Management: Transportation: Meaning, definition, modes and Importance, Effective Transportation System: meaning and importance, Service choices and their characteristics, <i>Transport Service Selection</i> , Vehicle Routing & Scheduling: meaning and importance.	3
III	Inventory Management &Control: Inventory: Meaning, definition, types and role, Appraisal of inventories, Inventory Objectives, Storage & handling decisions, Inventory control.	2
IV	Warehousing & Location Management: Warehouse: Meaning, definition, types and importance. Location/Facility Management: Meaning and	2

	importance, <i>Ware house layout</i> .	
V	Purchasing and Sourcing Management: Introduction, nature and scope, importance of purchasing, purchasing process, trends for improved productivity.	2

*** Italic denotes self-study topic

Power point Presentations, Group discussions, Seminar, Experience Discussion

REFERENCE BOOK

1. Business Logistics/Supply Chain Management: Ronal H. Ballou& Samir Srivastava: Pearson
2. Management of Business Logistics - A supply Chain Perspective: Coyle,Bardi, Langley
3. Text book of Logistics and Supply Chain management: D.K.Aggarawal
4. Logistic Management -A Supply Chain Imperative: Vinod V. Sople
5. Logistical Management- Donald J. Bowersox& D.J. Closs

Mapping

<div>PSO</div> <div>CO</div>	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	S	M	H	S
CO2	H	M	H	S	H
CO3	M	S	S	M	M
CO4	M	H	H	L	H

S-Strong; H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Mr. M.Prem	Dr. G. Vignesh	Dr. M. Durairaju	Dr. R. Muthukumaran
Signature:	Signature:	Signature:	Signature:

Programme Code	B.Com - IB	Programme Title	Bachelor of Commerce – International Business	
Course Code	19UIB4N4	Title	Batch	2019-2022
		Tour Operation Management	Semester	IV
Hrs/Week	1		Credits	2

Objectives

<p><i>To equip the students with tour operation.</i></p> <p><i>To make aware the various places of tourism in world.</i></p>
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Course Outcomes

K1	CO1	To remember basic knowledge of the tour operation industry.
K2	CO2	To understanding legal aspects in tour and travel operations.
K3	CO3	To apply the travel related procedure and activities.
K4	CO4	To analyze the travel transfer and accommodation planning.

Unit	Content	Hours
I	Preparing for Work in Travel Operation: Appearance of Staff, Working area, Agencies internal environment, Checklist for display areas, Health and safety at work; Stationary, Printing and office supplies, Filing system in Travel Agency: Materials for Filing Retrieving information, types of files e.g. correspondence files, Client files, Computer and Data bases, Effective communication in Travel Agency: Use of Telephone, Use of Telex & Fax, <i>special Handling of business correspondence</i> , Method of Taking Care of Customers.	3
II	Domestic Counter: Service provided by Domestic counter: Tickets (Air & Railways), Car Hire and Surface Transport: Agencies for Domestic Car Hire/Surface Transportation: Their terms and Condition, Procedure for reservation; documents required, Billing and payment procedure, Commission Structure, Problems faced by Clients with Domestic Airlines Railways, Hotels, Car rental, Any other	2
III	International Travel Counter; Services provided by International Counter; Government rules on International Travels. Reservation procedure for International and other travel related Vouchers like MCO, PTA, PSR, etc, Procedure for lost ticket, Refund and Cancellation charges	2

IV	Places of Tourist interest in various destinations in India, Types of accommodation available, <i>Modes of transportation and length of stay</i> . Concept of Tour Itinerary and Preparation of sample itinerary with the timings and mode of Air/train or by surface and details of sightseeing, types of Accommodations and other services. Tour Costing: Methodology of Quotation Preparation and preparation of sample quotation for tour operation with various plans and services.	3
V	Procedure for Domestic and International Hotel Reservations. Documentation related with Hotel Reservation/Configuration/Cancellation, Preparation of Hotel and Other Service Vouchers, Procedure and documents involved in informing Sub-Agents for services; Procedure of checking and passing the bills of the transport/hotels and Guide/escorts, RBI guidelines/Rules regarding the foreign exchange transactions.	2

*** Italic denotes self-study topic

Seminar, Quiz, Assignment, Experience Discussion

REFERENCE BOOK

1. Chand, M., Travel Agency Management: An Introductory Text Seth, P. N., Successful Tourism Management
2. Travel operation: South Asia Integrated Tourism Human Resource Development Programme (SAITHRDP) Tour Guiding: SAITHRDP.

Mapping

PSO \ CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	M	H	M	S
CO2	H	H	L	S	H
CO3	L	S	S	M	L
CO4	M	M	H	H	H

S-Strong; H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Mr. N. Bhuvaneshkumar	Dr. G. Vignesh	Dr. M. Durairaju	Dr. R. Muthukumaran
Signature:	Signature:	Signature:	Signature:

Programme Code	B.Com – IB	Programme Title	Bachelor of Commerce – International Business	
Course Code	19UIB514	Title	Batch	2019-2022
		Cost Accounting	Semester	V
Hrs/Week	6		Credits	4

Objectives

<i>To enlighten the student's on the importance of cost ascertainment, reduction and control.</i>

Course Outcomes

K1	CO1	To understand the costing system, cost management system and the concept of labour and overhead cost.
K2	CO2	To apply skills in preparing cost sheet
K3	CO3	To evaluate problems in the allocations and apportionment of overheads.
K4	CO4	To analyze the elements of cost involved in various processes.

Unit	Content	Hours
I	Cost concepts - Cost Accounting – Definition - Meaning and Scope - Objectives and Functions- Relationship of Cost Accounting with Financial Accounting and Management Accounting- Costing as an Aid to Management – Limitations and Objections against Cost Accounting - Cost sheet - Tender and Quotation	15
II	Material Control - Materials – Levels of Inventory(AS-02) – EOQ – <i>Methods of Valuing Material Issues</i> –FIFO – LIFO – Base Stock – Standard Price – Simple Average – Weighted Average Methods – Perpetual Inventory – ABC – VED Analysis – Control Over Wastages –Scrap and Spoilage.	15
III	Labour – Systems of Wage Payment – Time Rate – Piece rate – Taylor, Merrick, Piece Rate System – Incentive Schemes-Halsey – Rowan – Idle Time – Labour Turnover. Overheads – Classification – Allocation Apportionment and Absorption of Overheads – Methods of Absorption of Factory overheads	15
IV	Process Costing – Features – <i>Comparison between Job Costing and Process Costing</i> – Process Losses – Normal Loss-Abnormal Loss – Abnormal Gain.	15
V	Unit, Job, Batch and Transport Costing - Unit Costing – Job Costing and Batch costing – Transport Costing.	12

*** Italic denotes self-study topic

Seminar, Quiz, Assignment, Experience Discussion
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Books for Study:

Jain. S.P and Narang.K.L (2017), Cost Accounting Principles and Practices, Kalyani Publishers.

Books for Reference:

1.Reddy, T.S, and Hari Prasad Reddy. V.(2017), Cost Accounting, Margham Publications.

2.Khan. M.Y and Jain. P.K,(2017), Cost Accounting and Financial Management, 4rd Edition, Tata MC Graw Hill Education Private Ltd.

Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	H	H	H	H
CO2	S	S	S	M	M
CO3	H	H	H	M	M
CO4	H	M	M	H	H

S- Strong; H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Mr. N. Bhuvaneshkumar	Dr. G. Vignesh	Dr. M. Durairaju	Dr. R. Muthukumaran
Signature:	Signature:	Signature:	Signature:

Programme Code	B.Com – IB	Programme Title	Bachelor of Commerce – International Business	
Course Code	19UIB515	Title	Batch	2019-2022
		Commercial Law	Semester	V
Hrs/Week	4		Credits	4

Objectives

<i>To make the students to understand the fundamentals of Commercial Laws.</i>
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Course Outcomes

K1	CO1	To remember rules and issues relating to the business.
K2	CO2	To understand the fundamentals of commercial law.
K3	CO3	To apply the knowledge and skills in the elective area of the business law.
K4	CO4	To evaluate the principles and legal techniques to resolve practical problems in the area of commercial law.

Unit	Content	Hours
I	Indian Contract Act 1872: Contract – Definition – Classification of Contracts – <i>Essential elements of a Valid Contract</i> – Offer – Acceptance- Types – Legal Requirements- Legal Rules Relating to Offer and Acceptance – Essentials of Valid Acceptance –Communication of Offer and Acceptance – Revocation of Offer and Acceptance.	10
II	Consideration: Essentials of Valid Consideration – Stranger to Consideration – No Consideration No Contract – Exceptions. Capacity to Contract: Law Relating to Minor, Unsound Mind – Persons Disqualified by Law - Free Consent – Coercion – Undue Influence – Fraud – Mistake and Misrepresentation.	10
III	Contingent Contract: Rules Regarding Contingent Contract - Performance of Contract-Modes of Performance – Essentials of Valid Tender –Quasi Contract – Discharge of Contract – Modes of Discharge - Remedies for Breach of Contract.	10
IV	Contract of Indemnity and Guarantee: Rights of Indemnity Holder – Rights and Liabilities of Surety – Bailment and Pledge – Essentials of Bailment – Rights and Duties of Bailor and Bailee – Pledge – Essentials – Rights and Duties of Pawnor and Pawnee.	10
V	Contract of Agency: <i>Classification</i> – Creation of Agencies – Rights and Duties of an Agent – Liabilities of the Principal to the Third Parties – Personal Liability of an Agent – Termination of Agency _ The Sale of Goods Act 1930.	8

*** Italic denotes self-study topic

Seminar, Quiz, Assignment, Experience Discussion
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Books for Study:

Kapoor. N.D. (2017), Business Law, New Delhi, Sultan Chand and Sons.

Books for Reference:

1.Pillai and Bhavathi, R.S.N (2017), Business Law, New Delhi , Sultan Chand and Company.

2.Arun Kumar Sen. (2017), Commercial Law, Kolkata, The world press Pvt Ltd.

Mapping

PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO					
CO1	H	M	H	M	M
CO2	H	M	H	M	M
CO3	H	H	H	H	H
CO4	S	H	H	H	H

S-Strong; H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Ms. S. Saranya	Dr. G. Vignesh	Dr. M. Durairaju	Dr. R. Muthukumaran
Signature:	Signature:	Signature:	Signature:

Programme Code	B.Com – IB	Programme Title	Bachelor of Commerce – International Business	
Course Code	19UIB516	Title	Batch	2019-2022
		Economic Analysis	Semester	V
Hrs/Week	4		Credits	3

Course Objectives

<p><i>To equip the students with various importance of demand and supply.</i></p> <p><i>To make aware the various fundamental and technical concepts of economics.</i></p>
--

Course Outcomes

K1	CO1	To remember the use of economics terminologies in oral and written communications.
K2	CO2	To understand the decisions wisely using cost-benefit analysis.
K3	CO3	To implement the benefits and costs of a global economy.
K4	CO4	To apply the basic theories of economics in critical thinking and problem solving.

Unit	Content	Hours
I	SCOPE OF METHODOLOGY: Definition of Economics – Nature and Scope of Economics – Utility analysis – Law of diminishing utility – Law of Equilibrium...Marginal utility – Indifference curve – Approaches of Economic Analysis – Methodology of Economics maximisation and other objectives – Marshall's utility Analysis – Law of Diminishing Marginal Utility – Social Responsibilities.	10
II	THEORY OF CONSUMER BEHAVIOUR: Demand Analysis – Demand Schedule –Law of Demand – Demand Curves – Elasticity of Demand – Consumer's surplus – Analysis Schedule.	10
III	Production – Factors of Production – Law of diminishing Returns – Law of variable proportions – Returns to scale – scale of production – Law of supply – Cost and Revenue– concepts and Curves – THEORY OF PRODUCTION : Production Function – Factors of Production – Enterprise as a Factor.	10
IV	PRODUCT PRICING : Market Definition – Types – Equilibrium under perfect competition of Firm and Industry – Pricing – Pricing under perfect competition, Monopoly – Price Discrimination – Pricing under Monopolistic competition – Pricing under Oligopoly.	8

V	FACTOR PRICING – Marginal Productivity theory – Theories of wages, rent, interest and profit.	10
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*** Italic denotes self-study topic

Seminar, Quiz, Assignment, Case Studies

REFERENCE BOOK

1. Principles of Economics - Seth M.L.
2. A Text Book of Economic Theory - Stonier and
3. Macro Economics - Jhingan

Mapping

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	S	M	H	S
CO2	H	M	H	S	H
CO3	M	S	S	M	M
CO4	M	H	H	L	H

S-Strong; H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Mrs. M. Kanagamani	Dr. G. Vignesh	Dr. M. Durairaju	Dr. R. Muthukumaran
Signature:	Signature:	Signature:	Signature:

Programme Code	B.Com - IB	Programme Title	Bachelor of Commerce – International Business	
Course Code	19UIB517	Title	Batch	2019-2022
		Fundamentals of Supply Chain	Semester	V
Hrs/Week	5		Credits	3

Course Objective

To educate students on stages of supply chain management and new opportunities in SCM

Course Outcomes

K1	CO1	To recollect the role of supply chain in international scenario.
K2	CO2	To understand fundamental supply chain management concepts.
K3	CO3	To apply knowledge to evaluate and manage an effective supply chain.
K4	CO4	To analyze and improve supply chain processes.

Unit	Content	Hours
I	SCM – Definition – objectives – Evolution - need-Issues involved in developing SCM Framework-Types. SCM activities - constituents - Organisation.	12
II	Supply chain Integration-Stages-Barriers to internal integration-Achieving Excellence in SCM-Dimensions of Supply Chain Excellence-Forces influencing SCE Emotions, Physical and Financial Supply Chains- <i>Check list for Excellence.</i>	12
III	Purchasing and Supply Management-Introduction-importance Objectives purchasing process-purchasing & other functions-Purchasing and integrated logistics interfaces-Types of purchases-Purchasing partnerships-Materials sourcing-Just-in-time purchasing.	12
IV	Outsourcing in SCM-Meaning need-outsourcing risks-outsourcing process outsourcing in SCM-New opportunities in SCM outsourcing-Myths of SCM outsourcing.	12
V	Performance Measurement in SCM-Meaning- <i>Advantages of performance measures</i> -The benefits of performance measurement-Measuring SCM-Supplier performance measurement-Parameters choosing suppliers.	12

*** Italic denotes self-study topic

REFERENCE BOOK

1. Strategic Logistics Management by D.M. Lambert and J.R. Stock.
2. The Management of Business Logistics by J.J Coyle, E.J. Bardi and C.J. Langley.
3. Logistical Management by D.J. Bowersox, D.J. Closs, O.K. Helferich.
4. Business logistics Management by Ronald H. Ballou
5. Inventory Management and Production Planning and Scheduling by Edward A. Silver, David F. Pyke & Rein Peterson

Mapping

<div>PSO</div> <div>CO</div>	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	S	M	H	S
CO2	H	M	H	S	H
CO3	M	S	S	M	M
CO4	M	H	H	L	H

S-Strong; H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Mr. B. Madhan Kumar	Dr. G. Vignesh	Dr. M. Durairaju	Dr. R. Muthukumaran
Signature:	Signature:	Signature:	Signature:

Programme Code	B.Com - IB	Programme Title	Bachelor of Commerce – International Business	
Course Code	19UIB5E1	Title	Batch	2019-2022
		International Trade Procedures & Documentation	Semester	V
Hrs/Week	5		Credits	5

Objective

*To train the students with trade procedures required for doing international business.
To make aware the various dynamics in documentation.*

Course Outcomes

K1	CO1	To keep in mind about the trade procedures and documentation needed for exports.
K2	CO2	To get the idea on various documents used for international trade.
K3	CO3	To apply basic policy and terms followed in export import business.
K4	CO4	To analyse the role of documentation in international trade.

Unit	Content	Hours
I	International Market Research – Strategies, Product Planning, and Cost estimation, sales Forecast, Different Registers, Significance of Documentation & Related procedures, Export management, Organization Structure.	12
II	Export and Import Policy and Procedures, Preliminary information, Export sales Quotation, Different Inco terms: FOB / C&F, CIF etc. <i>Methods of payments.</i>	10
III	Pre-requisites: PAN Number, IEC Number, Application & Related documents for IEC, Role of DGFT, Export Promotion Councils, RCMC, and other related procedures of registration.	14
IV	Exchange Control Regulations: RBI Guide Lines, Authorised Dealers, <i>FERA</i> / <i>FEMA</i> , Permitted Currencies, Export Realization, Procedure & Related documents.	12
V	Export Documents : Export Order, Letter of Credit, Export Declaration Forms, Bill of Lading / Airway Bill, Bill of Exchange, Shipping Bill, Certificate of Origin, Invoice, Packing List, GSP Certificate, Legislation of Documents, Bank Certificate of Export & Realization	12

*** Italic denotes self-study topic

REFERENCE BOOK

1. Foreign trade policy procedures and documents – M.I. Mahajan
2. 100% Export oriented unites special economic zones award procedure – S.M. Bhatt Nagar
3. Import – M.I. Mahajan
4. Import Management – Nand Kishore sharmas
5. Import do it yourself – M.L. Mahajan

Mapping

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	S	S	H	H
CO2	H	H	H	S	H
CO3	M	M	S	L	M
CO4	S	H	H	L	H

S-Strong; H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Mr. N. Bhuvaneshkumar	Dr. G. Vignesh	Dr. M. Durairaju	Dr. R. Muthukumaran
Signature:	Signature:	Signature:	Signature:

Programme Code	B.Com – IB	Programme Title	Bachelor of Commerce – International Business	
Course Code:	19UIB5E2	Title	Batch	2018-2021
		Global Sourcing Management	Semester	V
Hrs/Week	5		Credits	5

Objective

On successful completion of this course, the student should be well versed in the fundamental concepts of Global Sourcing Management

Course Outcomes

K1	CO1	To recollect the legal aspects of global sourcing management.
K2	CO2	To understand global sourcing process and condition.
K3	CO3	To apply the general condition for efficient global sourcing.
K4	CO4	To analyze the profitable growth and increasing the stakeholder value through global sourcing.

Unit	Content	Hours
I	Global Sourcing – procuring from all over the world: Meaning, Opportunities and Challenges in Global Sourcing – Differences between Global Sourcing and other sourcing Strategies - Global Sourcing Process – examples of successful companies profiting from Global Sourcing – General conditions required for efficient Global Sourcing.	14
II	The most attractive regions for international procurement: important criteria when selecting country – <i>Significant tools for country assessment</i> – sourcing market: China, India, and Eastern Europe.	12
III	Global Sourcing as a profit booster – products suitable for Global Sourcing – Positioning the purchasing department for Global Sourcing – Operational procurement – Strategic procurement management – Clear decision for or against Global Sourcing – Product specification for comparable offers – Suitability for various countries for various products – Search for finding optimal supplier – supplier information for Global Sourcing – Procurement, Controlling.	14

IV	Legal aspects of Global Sourcing – basic elements of Global Sourcing contract - Significance of Global Sourcing of the UN convention on contracts for the international sale of goods –Agreements on default – payment terms – securities – Enforcement of claims in International Business – Assessment of country and debtor risk.	10
V	Profitable growth and increasing the shareholder value through Global Sourcing - Global Sourcing as a growth booster – Global Sourcing as a value enhancement instrument for private equity houses – <i>Positive effects of Global Sourcing on shareholder value.</i>	10

*** Italic denotes self-study topic

Seminar, Quiz, Assignment

REFERENCE BOOK

1. GerdKerkhoff “Global Sourcing –for the future”, Wiley publishers.
2. Borstelmann, Kai, “Global Sourcing”, Wiley publishers. 80
3. Wolfgang Schneid, “Global Sourcing – Strategic Reorientation of purchasing”, Grin Verlag

Mapping

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	M	S	M	L
CO2	H	M	H	S	H
CO3	L	S	S	M	S
CO4	M	L	M	L	H

S-Strong; H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Mr. M.Prem	Dr. G. Vignesh	Dr. M. Durairaju	Dr. R. Muthukumaran
Signature:	Signature:	Signature:	Signature:

Programme Code	B.Com - IB	Programme Title	Bachelor of Commerce – International Business	
Course Code	19UIB518	Title	Batch	2019-2022
		EXIM Documentation Practical's – I	Semester	V
Hrs/Week	4		Credits	3

Objective

<i>It aims to provide basic practical knowledge about export documentation and procedure followed in India</i>
--

Course Outcomes

K2	CO2	To understand the steps, procedure and formalities in export business and its applications.
K3	CO3	To implement the basic registration forms and export documents.
K4	CO4	To evaluate the transport documents needed for exports.

Content	Hours
Registration Forms for Exporter; <ol style="list-style-type: none"> 1. Permanent Account Number (PAN) 2. Import Export Code (IEC) 3. Registration Cum Membership Certificate (RCMC) 4. Bank Guarantee 	16
Basic Export Documents; <ol style="list-style-type: none"> 1. Commercial Invoice 2. Consular Invoice 3. Customs Invoice 4. Packing List 5. Certificate of origin 6. Certificate of Insurance 7. Bill of Exchange 8. Shipment Advice 	16
Transportation Documents; <ol style="list-style-type: none"> 1. Bill of Lading / Mate Receipt 2. Airway Bill 3. Railway Receipt 4. Lorry Receipt 5. Combined Transport Document(CTD) 	16

Assessment: Documentation Filing Test – 1

Documentation Filing Test – 2

Record Note, Observatory Note, Seminar, Quiz, Assignment

Assessment Methodology:

CIA: 40 Marks: Test 20 M; Record 10 M; Observation 10 M

CE: 60 Marks: Record 20 M; Form Test 20 M; Viva Voce 20 M

Mapping

CO \ PSO	PSO	PSO1	PSO2	PSO3	PSO4	PSO5
	CO					
CO2		H	L	H	L	H
CO3		H	S	M	M	M
CO4		M	H	L	M	H

S-Strong; H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Mr. N. Bhuvaneshkumar	Dr. G. Vignesh	Dr. M. Durairaju	Dr. R. Muthukumaran
Signature:	Signature:	Signature:	Signature:

Programme Code	B.Com - IB	Programme Title	Bachelor of Commerce – International Business	
Course Code	19UIB5S1	Title	Batch	2019-2022
		Personality Building	Semester	V
Hrs/Week	1		Credits	2

Objective

To impart the students with the knowledge, build productive teams, enhance performance and attain goals. Trait secrets, traits, important traits.

Course Outcomes

K1	CO1	To keep in mind about the importance of personality building.
K2	CO2	To get the idea on body language and public speaking.
K3	CO3	To execute the business etiquette.
K4	CO4	To interpret the communication skills with organizations.

Unit	Content	Hours
I	Communication Skills- importance of communication- development of communication - <i>Communication in an organization.</i>	3
II	Public Speaking- Developing public speaking skills- Factors influencing in public speaking Do's and don'ts in public speaking.	2
III	Body Language- Importance- Gestures- facial expressions- hand shaking- Do's and Don'ts.	3
IV	Group Discussion- Importance- Types- <i>Role playing</i> – points to be considered in group discussion.	2
V	Business etiquette-objectives-table manners-Time Management- Barriers to time management- points to be considered to maintain time management.	2

*** Italic denotes self study topic

REFERENCE BOOK

1. Business Correspondence & Report Writing - R.C. Sharma & Krishna Mohan, 2007, Third Edition, Tata Mc Graw Hill Publication
2. Body Language - Jacqueline A.Rankin, 2006, First Publication, Master Mind Books Publication
3. Etiquette - Mary Mitchell John, 2004, Third Edition, Dk Publication

Power point Presentations, Case study, Seminar, Quiz, Assignment

Mapping

CO \ PSO	PSO					
		PSO1	PSO2	PSO3	PSO4	PSO5
CO1		M	H	L	M	S
CO2		H	M	H	S	M
CO3		H	S	S	M	L
CO4		M	H	M	L	H

S-Strong; H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Mr. B. Madhankumar	Dr. G. Vignesh	Dr. M. Durairaju	Dr. R. Muthukumaran
Signature:	Signature:	Signature:	Signature:

Programme Code	B.Com - IB	Programme Title	Bachelor of Commerce – International Business	
Course Code:	19UIB5S2	Title	Batch	2019-2022
		Garment costing	Semester	V
Hrs/Week	1		Credits	2

Objective

<i>To equip the students with costing terminologies</i>
<i>To make aware the various dynamics in Garment Industry</i>

Course Outcomes

K1	CO1	To remember the cost related to garment industry.
K2	CO2	To get the idea about pattern in apparel industry costing.
K3	CO3	To apply apparel marketing cost analysis for garment costing.
K4	CO4	To analyze the budgeting process for apparel industry.

Unit	Content	Hours
I	Introduction to Cost Accounting : Responsibility accounting, uses of cost accounting, elements of cost, Direct material, Direct labour, factory overhead; cost of goods manufactured statements, cost behavior	2
II	Patterns in the apparel industry-fixed variable, semi variable job order for process costing; Accounting for factory overhead: Capacity level concepts, production and service departments direct and indirect costs over and under applied overhead. <i>cost volume profit analysis</i> ;	3
III	Breakeven analysis: Contribution margin, Variable, cost ratio, marginal income.; sales mix by garment style, effect of volume change, price/column analysis	2

IV	Apparel Marketing cost Analysis: Marketing cost accounting, marketing cost standards, variance analysis for marketing cost, effective variance, price variance; Determining Pricing of apparel products: Price elasticity of demand and supply, sample costing-marginal revenue and marginal cost, cost plus pricing methods; Full cost pricing, conversion cost pricing differential cost pricing .variable cost pricing, direct cost pricing derivation of cost of apparel products-woven knits:	3
V	The budgeting process: Budgeting principles for the apparel industry, <i>fixed vs. variable budget</i> ,master budget, laminations of budgets any justification effort	2

*** Italic denotes self-study topic

Power point Presentations, Case Study, Seminar, Quiz, Assignment

REFERENCE BOOK

1. Richard D. Irwin Inc, "Principles of cost Accounting: Managerial Applications" Revised by Gayle Rayburn 1983
2. Sultan Chand&sons" Management Accounting"New Delhi, 2nd edition 1998

Mapping

<div> <div>PSO</div> <div>CO</div> </div>	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	L	H	M	M
CO2	H	M	H	S	L
CO3	H	M	L	M	M
CO4	M	H	H	L	H

S-Strong; H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Dr. G. Vignesh	Dr. G. Vignesh	Dr. M. Durairaju	Dr. R. Muthukumaran
Signature:	Signature:	Signature:	Signature:

Programme Code	B.Com – IB	Programme Title	Bachelor of Commerce – International Business	
Course Code	19UIB619	Title	Batch	2019-2022
			Semester	VI
Hrs/Week	6	Management Accounting	Credits	4

Objectives

To enlighten the students on the different concepts of management accounting.

Course Outcomes

K1	CO1	To remember the concepts and importance of management accounting in decision making.
K2	CO2	To understand and analyze financial statement to help managerial decision making.
K3	CO3	To prepare statements like cash flow, funds flow, budgets so as to assist the management to
K4	CO4	To learn the various tools and techniques in cost control like variance analysis and budgetary control.

Unit	Content	Hours
I	Basis of Management Accounting - Management Accounting – Meaning – Definition – Objectives and Scope –Advantages and Limitations - Tools - Relationship between Management Accounting and Financial Accounting – Management Accounting and Cost Accounting.	16
II	Ratio analysis – Meaning – <i>Uses</i> – Limitations – Classification of Ratios – Computation of Ratios from Financial Statements.	14
III	Funds Flow and Cash Flow Statement - Funds Flow Analysis – Cash Flow Analysis (New format)(AS-03).	15
IV	Budgetary Control – Flexible Budget – Sales Budget – Cash Budget – Production Budget – Purchase Budget. Working Capital – <i>Sources of Working Capital</i> – Estimation of Working Capital Requirements.	15
V	Marginal Costing Techniques – Break-Even Analysis – Applications of Marginal Costing Techniques – Determination of Sales Mix – Key Factor – Make or Buy Decision (Simple Problems Only).	12

*** Italic denotes self-study topic

Power point Presentations, Case Study, Seminar, Quiz, Assignment

Books for Study:

Dr. Maheswari.S.N. (2017),Cost and Management Accounting”, 16th edition, New Delhi, Sultan Chand & Sons.

Books for Reference:

1. Jain.S.P andNarang. K L (2017), Cost and Management Accounting, New Delhi , Kalyani Publishers.

2. Sharma and Gupta. S.K (2017) “Management Accounting”,13th Edition, New Delhi, Kalyani Publishers

Mapping

CO	PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1		S	S	H	H	M
CO2		M	M	H	S	H
CO3		H	H	S	M	S
CO4		H	H	S	H	S

S-Strong; H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Ms. M. Kanagamani	Dr. G. Vignesh	Dr. M. Durairaju	Dr. R. Muthukumaran
Signature:	Signature:	Signature:	Signature:

Programme Code	B.Com – IB	Programme Title	Bachelor of Commerce – International Business	
Course Code	19UIB620	Title	Batch	2019-2022
		International Finance	Semester	VI
Hrs/Week	6		Credits	4

Objective

After the successful completion of the course the student should have a thorough knowledge on the international finance for international business.

Course Outcomes

K1	CO1	To recollect the models with capital flows and show their relevance to the global finance.
K2	CO2	To understand the key factors that influence international finance.
K3	CO3	To apply theories of currency market movements.
K4	CO4	To analyze historical and contemporary international financial systems and compare their relevance to financial markets.

Unit	Content	Hours
I	Terms of Payment - Payment in advance, Open Account, Documentary Bills, Documentary Credit under L/C, Consignment basis, <i>Import Trust Receipt</i> ; Deferred Payment Imports.	15
II	Sources of Finance - Short-term sources and Medium and long term sources of Finance (Factoring, Forfeiting, External Commercial Borrowing).	12
III	Pre-shipment Finance (Packing Credit) – Pre-shipment finance in Indian rupee, Scheme for Sub-suppliers, Scheme for deemed exports, PCFC.	15
IV	Post-shipment Finance in Indian Rupees - By a) Purchase of Export Bills b) Goods sent on consignment c) Indrawn balance d) Retention Money e) Claims of duty drawback, f) <i>Negotiation of Export Documents drawn under L/C</i> . g) Post shipment credit in Foreign Currency.	15
V	Import Finance- a) Sellers credit b) Trust receipt finance by commercial bank c) Bankers acceptance d) Discounting of trade drafts e) Buyers credit-short term loans from foreign banks - EXIM Bank	15

*** Italic denotes self-study topic

Seminar, Quiz, Assignment, Case Studies

REFERENCE BOOK

1. Finance of International Trade – Whitting D.P
2. The Finance of International Business – Kettel Brain
3. Foreign Exchange – C.Jeevananandan
4. How to export – Nabhi Publication
5. Export Import Procedures & Documentation – KhushpatS.Jain

Mapping

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	L	M	M	S	S
CO2	H	M	L	S	H
CO3	S	S	S	M	M
CO4	M	L	S	L	H

S-Strong; H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Mr. N. Bhuvaneshkumar	Dr. G. Vignesh	Dr. M. Durairaju	Dr. R. Muthukumaran
Signature:	Signature:	Signature:	Signature:

Programme Code	B.Com - IB	Programme Title	Bachelor of Commerce – International Business	
Course Code	19UIB6E3	Title	Batch	2019-2022
		EXIM Management	Semester	VI
Hrs/Week	6		Credits	5

Course Objective

This paper aims to equip students with a broad based knowledge of export and import management practices followed in India.

Course Outcomes

K1	CO1	To keep in mind about the fundamentals of export and import policy.
K2	CO2	To picture the overview of export and import procedure.
K3	CO3	To implement payment methodology followed in international settlements.
K4	CO4	To figure out the custom clearance procedure and agencies in Exim business.

Unit	Content	Hours
I	FUNDAMENTALS OF EXPORT & IMPORT: Role of Import and Export Trade in an Economy - Institutional Framework for Foreign Trade in India -Role of Director General of Foreign Trade and Commerce	12
II	OVERVIEW OF EXPORT AND IMPORT Marketing for Exports - Negotiation and finalization of Export contract - Cargo Insurance - Export Promotion Councils and incentive schemes- Role of Logistics in Exports- Export Houses / Trading Houses	12
III	DOCUMENTATION FRAMEWORK: Import for industrial use / trading - Import Documentation and Customs clearance procedures - Types of Imports - Import Licenses - Cargo Insurance.	16
IV	CREDIT AND PAYMENTS Payment methods in Foreign Trade - Documentary Credit / Letter of Credit–UCP 600 with respect to Shipping Documents and L/C Negotiation – Export / import financing strategies - Managing payment risks.	16

V	CUSTOMS CLEARANCE AND AGENCIES Roles of Service providers in EXIM transactions –Custom House Agents – Transport Operators – Freight Forwarders – Warehousing and 3PL service providers – Liners /Ship Agencies – Container Freight Stations - Port – Inspection Agencies/ surveyors.	16
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*** Italic denotes self-study topic

Seminar, Assignment, Experience Discussion

REFERENCE BOOK

1. Justin Pauland Rajiv Aserkar, Export Import Management, Second Edition, Oxford University Press, 2013.
2. UshaKiranRai, Export - Import and Logistics Management, Second Edition, PHI Learning, 2010.
3. Director General of Foreign Trade, Foreign Trade Policy and Handbook of Procedures, 2015

Mapping

PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO					
CO1	M	M	S	H	H
CO2	S	L	H	M	H
CO3	S	S	M	M	S
CO4	M	H	L	H	H

S-Strong; H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Dr. G. Vignesh	Dr. G. Vignesh	Dr. M. Durairaju	Dr. R. Muthukumaran
Signature:	Signature:	Signature:	Signature:

Programme Code	B.Com - IB	Programme Title	Bachelor of Commerce – International Business	
Course Code	19UIB6E4	Title	Batch	2018-2021
		Retail Banking	Semester	V
Hrs/Week:	6		Credits	3

Objective

After the successful completion of the course the student should have a thorough knowledge on the cost accounting principles and the methods of accounting cost.

Course Outcomes

K1	CO1	To keep in mind the specific financial terminology concerning transfers and products.
K2	CO2	To understand the specific features of different banks and relation between financial institutions.
K3	CO3	To execute the banking operations and procedures, their cost and banking reserve.
K4	CO4	To analyze the functioning of the banking sectors in the domestic and international context.

Unit	Content	Hours
I	Concept of Retail Banking-Distinction between Retail and Corporate/Wholesale Banking; Retail Products Overview: Customer requirements, products development process, Liabilities and Assets Products, Approval process for retail loans, credit scoring.	15
II	Important Retail asset products: Home loans, Auto/vehicle loans, Personal loans, Educational loans -Study of these products in terms of Eligibility, Purpose, Amounts, Margin, Security, Disbursement, Moratorium, Prepayment issues, Repayments/Collection; Credit/Debit Cards-Eligibility, Purpose, Amounts, Margin, Security, <i>Process of using the cards</i> , <i>Billing Cycle</i> , Credit Points; Other products/Remittances/Funds Transfer	16
III	Retail Strategies: Tie-up with institutions for retail loans; Delivery Channels Branch, Extension counters, ATMs, POS, Internet Banking, M-Banking; Selling process in retail products; Customer Relationship Management-Role and impact of customer relationship management, stages in CRM process; Technology for retail banking	14

IV	Trends in Retailing-New products like insurance, <i>Demat services</i> , online/phone banking, property services.	13
V	Recovery of Retail Loans-Defaults, Rescheduling, recovery process-SARAFESI Act, DRT Act, use of LokAdalat forum, Recovery Agents-RBI guidelines	14

*** Italic denotes self-study topic

Seminar, Quiz, Assignment, Experience Discussion

REFERENCE BOOK

1. S.P. Jain and KL. Narang , “Cost Accounting”, Kalyani Publishers, New Delhi.Edn.2005
2. R.S.N. Pillai and V. Bagavathi , “Cost Accounting”,S. Chand and Company Ltd., New Delhi.Edn.2004
3. S.P.Iyyangar, “Cost Accounting Principles and Practice”, Sultan Chand, New Delhi. 2005.
4. V.KSaxena&C.D.Vashist, “Cost Accounting”, Sultan Chand, New Delhi 2005.
5. M.N.Arora, “Cost Accounting”, Sultan Chand, New Delhi 2005.

Mapping

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	H	L	M	S
CO2	H	M	H	S	H
CO3	L	M	M	M	L
CO4	M	H	H	S	H

S-Strong; H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Mr. N. Bhuvaneshkumar	Dr. G. Vignesh	Dr. M. Durairaju	Dr. R. Muthukumaran
Signature:	Signature:	Signature:	Signature:

Programme Code	B.Com - IB	Programme Title	Bachelor of Commerce – International Business	
Course Code	18UIB6E5	Title	Batch	2018-2021
		Human Resource Management	Semester	VI
Hrs/Week:	5		Credits	3

Objective

*To familiarize the students with the different aspects of managing Human Resource in the Organization.
To equip the students with appropriate knowledge and skills required for acquisition, development and retention of Human Resources*

Course Outcomes

K1	CO1	To keep in mind the specific human resource component of the organization's business plan.
K2	CO2	To understand the specific features of recruitment, selection & retention process in company.
K3	CO3	To execute the performance appraisal methods for a company.
K4	CO4	To analyze the functioning of human resource management in the domestic and international context.

Unit	Content	Hours
I	Human Resource Management: Introduction – Human Resource Management (HRM) – Concept, Scope, functions. Human Resource Procurement: - Manpower planning – concept and objectives, process of manpower planning.	11
II	Recruitment- meaning, Source of Recruitment, Modern trends in Recruitment. Selection – Meaning and Important- Steps in selection procedure. Interviews – Types of Interviews – Test – types of test, physical examination, induction, follow up. Job changes – transfer, promotions, demotions, separations.	12
III	Human Resource Development:- Training – Concept and importance, Methods of Training. Executive Developments – Process and Techniques - Career Planning and Development	12
IV	Compensation Management: Job evaluation – concept and process of job evaluation – Advantage and Limitations of job evaluation. Components of employee remuneration – Basic Wage, Dearness allowance, Bonus – Fringe benefits and incentives. Performance and potential appraisal – concept and	13

	objectives, traditional and modern methods. Limitations of Performance appraisal	
V	Personal Grievance Redressal: Grievance – meaning and causes of grievances, Procedure of grievances handling – Absenteeism Discipline –code of discipline.	12

*** Italic denotes self-study topic

Seminar, Quiz, Assignment, Experience Discussion

REFERENCE BOOK

1. Bernardin, John H: Human Resource Management, Tata McGraw Hill, New Delhi 2004.
2. Arthur M, Career Theory Handbook, Prentice Hall Inc, Englewood Cliff.
3. Belkaoui, A.R. and Belkaoui ,JM, Human Resource Valuation: A Guide to Strategies and Techniques, Quarum Books, Greenwood, 1995.
4. Dale, B, Total Quality and Human Resources: An Executive Guide, Blackwell, Oxford.
5. Greenhaus, J.H., Career Management, Dryden, New York.
6. Aswathappa. K, Human Resource Management

Mapping

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	H	L	M	S
CO2	H	M	H	S	H
CO3	L	M	M	M	L
CO4	M	H	H	S	H

S-Strong; H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Dr. G. Vignesh	Dr. G. Vignesh	Dr. M. Durairaju	Dr. R. Muthukumaran
Signature:	Signature:	Signature:	Signature:

Programme Code:	B.Com – IB	Programme Title :	Bachelor of Commerce – International Business	
Course Code:	19UIB6E6	Title	Batch :	2019-2022
		Air Cargo Management	Semester	VI
Hrs/Week:	6		Credits:	5

Objective

*To equip the students with various importance of cargo.
To make aware the various documentations in handling a cargo.*

Course Outcomes

K1	CO1	To remember the customers changing needs in air transport business.
K2	CO2	To understand the optimum levels of customers service without increasing your cost.
K3	CO3	To implement competitive performance by acquiring exceptional management tools.
K4	CO4	To analyze changes within cargo industry and its stakeholders

Unit	Content	Hours
I	Introduction to Airline Industry - History - Regulatory Bodies - Navigation systems - Air Transport System – Functions – Customers – Standardization – Management – Airside - Terminal Area - Landside Operations – Civil Aviation - Safety and Security - Aircraft operator's security program - Security v/s Facilitation - – ICAO security manual - Training and awareness – Rescue and fire fighting - <i>Issues and challenges</i> - Industry regulations - Future of the Industry.	13
II	Introduction to Air Cargo: Aviation and airline terminology - IATA areas - Country – Currency– Airlines - Aircraft lay out - different types of aircraft - aircraft manufacturers - ULD - International Air Routes - Airports - codes – Consortium –Hub & Spoke – Process Flow	15
III	Airline Marketing and Customer Service - Air freight Exports and Imports - Sales & Marketing – Understanding Marketing, Environment, Marketing Research, Strategies and Planning, Audits, Segmentation, SWOT, Marketing Management Control, Consignee controlled cargo –Sales leads – Routing Instructions - Customer service, Future trends.	16
IV	Advices – Booking - SLI – Labeling – Volume/ Weight Ratio – Shipment Planning - TACT – Air Cargo Rates and Charges. - <i>Cargo operations</i> - Customs clearance	16

V	Air Freight Forwarding: Air freight Exports and Imports - Special Cargoes - Consolidation - Documentation - Air Way Bill (AWB) – Communication – Handling COD shipments – POD –Conditions of contract - Dangerous (DGR) or Hazardous goods	12
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*** Italic denotes self-study topic

REFERENCE BOOK

1. Air Cargo Tariff Manuals
2. IATA Live Animals Regulations Manuals
3. IATA Special Mail Manual.
4. Foreign trade policy procedures and documents – M.I. Mahajan
5. Import do it yourself – M.L. Mahajan
6. Export Management - Dr.Verma and Aggerwal
7. A guide on Export policy procedures and documentation – M.L. Mahajan

Mapping

<div>PSO</div> <div>CO</div>	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	S	M	H	S
CO2	H	M	H	S	H
CO3	M	S	S	M	M
CO4	M	H	H	L	H

S-Strong; H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Mr. N. Bhuvaneshkumar	Dr. G. Vignesh	Dr. M. Durairaju	Dr. R. Muthukumaran
Signature:	Signature:	Signature:	Signature:

Programme Code	B.Com – IB	Programme Title	Bachelor of Commerce – International Business	
Course Code	19UIB621	Title	Batch	2019-2022
		EXIM Documentation Practical's - II	Semester	VI
Hrs/Week	6		Credits	5

Objective

<i>It aims to provide basic practical knowledge about regulatory documents, transport documents and procedure followed in India</i>

Course Outcomes

K2	CO2	To understand the basic regulatory documents need for custom clearance.
K3	CO3	To implement and identify sources of information on export restrictions and documentation associated with foreign countries.
K4	CO4	To analyse the role of INCOTERMS in international trade.

Content	Hours
Regulatory Documents; <ol style="list-style-type: none"> 1. Exchange Control Declaration Form – GR Form 2. PP Form 3. SOFTEX Form 4. Freight Payment Certificate 5. ARE1 Form 6. Bill of Export – Land ways 	24
Bill of Entry- Import Document <ol style="list-style-type: none"> 1. Bill of Entry for Home Consumption 2. Bill of Entry for Warehouse 3. Bill of Entry for Ex. Bond Clearance for Home Consumption 4. EDI declaration Form for Import 	24

Assessment: Documentation Filing Test – 1

Documentation Filing Test – 2

Record Note, Observation Note, Seminar, Quiz, Assignment, Experience Discussion

Assessment Methodology:

CIA: 40 Marks: Test 20 M; Record 10 M; Observation 10 M

CE: 60 Marks: Record 20 M; Form Test 20 M; Viva Voce 20 M

Mapping

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO2	M	M	M	S	H
CO3	L	S	S	M	M
CO4	H	L	H	S	L

S-Strong; H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Mr. N. Bhuvaneshkumar	Dr. G. Vignesh	Dr. M. Durairaju	Dr. R. Muthukumaran
Signature:	Signature:	Signature:	Signature:

Programme Code	B.Com – IB	Programme Title	Bachelor of Commerce – International Business	
Course Code	19UIB6S3	Title	Batch	2019-2022
		Intellectual Property Rights	Semester	VI
Hrs/Week	1		Credits	2

Objective

It aims to provide basic knowledge about intellectual property rights followed in our country.
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Course Outcomes

K1	CO1	To remember differentiating different types of intellectual property and their roles in contributing to organization.
K2	CO2	To understand the framework of strategic management of intellectual property.
K3	CO3	To execute derive value from intellectual property and leverage its value in new product.
K4	CO4	To evaluate the legal management of intellectual property and understanding of real life practice.

Unit	Content	Hours
I	Overview of Intellectual Property: Need for IPR – IPR in India and Abroad – Importance of IPR	3
II	Patents: Patentdocument– <i>Granting of patent</i> – Rights of patent – Drafting and filing of a patent.	2
III	Copy Right: Meaning – Coverage – Protection of Copy Right – Other Related Rights – Distinguish between related rights and copyright	3
IV	Trade Marks: Meaning – Rights – Kinds of signs – Types of trademark – Functions – <i>Well know marks</i>	2
V	Unfair Competition: Meaning – Relationship between unfair and intellectual property laws – Merits and Demerits of unfair Competition	2

*** Italic denotes self-study topic

REFERENCE BOOK

1. P.N. Cheremisinoff, R.P. Ouellette and R.M. Bartholomew, Biotechnology Applications and Research, Technomic Publishing Co., Inc. USA, 1985
2. Ajit Parulekar and Sarita D' Souza, India Patents Law – Legal & Business Implications; Macmillan India Ltd, 2006
3. B.L. Wadehra; Law Relating to Patents, Trade Marks, Copyright, Designs & Geographical Indications; Universal law Publishing Pvt. Ltd., India 2000

Mapping

<div>PSO</div> <div>CO</div>	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	S	L	S	S
CO2	H	H	H	S	H
CO3	L	L	S	M	S
CO4	M	H	M	L	H

S-Strong; H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Dr. G. Vignesh	Dr. G. Vignesh	Dr. M. Durairaju	Dr. R. Muthukumaran
Signature:	Signature:	Signature:	Signature:

Programme Code	B.Com – IB	Programme Title	Bachelor of Commerce – International Business	
Course Code:	19UIB6S4	Title	Batch	2019-2022
		Garment Merchandising	Semester	VI
Hrs/Week	1		Credits	2

Objective

*To equip the students with language skills required for conducting international business.
To make aware the various dynamics in corporate cultures and business etiquette.*

Course Outcomes

K1	CO1	To recollect the fundamentals of merchandising in garment industry.
K2	CO2	To understand production methods appropriate to product quality and cost.
K3	CO3	To implement the standardization concept and quality in apparel industry.
K4	CO4	To review the elements of visual merchandizing.

Unit	Content	Hours
I	Fundamentals of merchandising - Responsibilities of the merchandiser – Merchandise planning: target markets, market segmentations and marketing Research.	2
II	Planning and Controlling and control tools: marketing calendar, merchandise Calendar, sales forecast - Execution: Line development: objectives, elements, planning, control, research, line plan, styling direction and product development and adoption -Pricing: pricing strategies, <i>objectives, pricing formula</i> - Costing principles and strategies	2
III	Introduction to Standardization and Quality control in apparel industry- Importance of consumer perception of apparel quality- Managing apparel quality through inspection and sampling procedures.	3
IV	Sourcing strategies: objectives, global sourcing, the role of merchandiser in Sourcing, - sourcing options, - factors in sourcing options, factors in sourcing Decision- customer / vendor relationship - Domestic and International sourcing Process	3

V	Fashion Visual Merchandising- <i>Functions of Visual Merchandising</i> - Elements of Visual Merchandising - Store exteriors, interiors& windows – image, atmosphere & theatrics - Display props, fixtures, mannequins, floral, signage & graphics.	2
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*** Italic denotes self-study topic

Seminar, Quiz, Assignment, Case Analysis

REFERENCE BOOK

1. Rosenau, J. A., Wilson David L. David., Apparel Merchandising-The line starts here, Fairchild publications, New York.2006
2. Mehta, Pradeep., Managing Quality in the Apparel Industry, New Age International Pvt. Limited,2004
3. Stone, Elaine. & Samples, J.A., Fashion Merchandising, McGraw Hill Book Co

Mapping

<div>PSO</div> <div>CO</div>	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	L	S	M	L
CO2	H	M	H	S	M
CO3	L	M	L	M	M
CO4	M	H	H	H	H

S-Strong; H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Mr. N. Bhuvaneshkumar	Dr. G. Vignesh	Dr. M. Durairaju	Dr. R. Muthukumaran
Signature:	Signature:	Signature:	Signature: