

Department	P.G. Department of Commerce with International Business	Effective from the year - 2017	
Course	B.Com (IB)	Semester	I
Subject code Title	17 UIB 101 Principles of Accounting	Credits	4
Hours/Week	6	Total Hours	72
Objective	<i>On successful completion of this course, the student should have understood Concepts and conventions of Accounting and Basic Accounting framework</i>		

Unit	Content	Hours
I	Fundamentals of Book Keeping – Accounting Concepts and Conventions – Journal – Ledger – Subsidiary books – Trial balance.	15
II	Final accounts of a sole trader with basic adjustments – Errors and rectification.	15
III	<i>Bill of exchange</i> - Accommodation bills – Average due date – Account current.	15
IV	Accounting for consignments and <i>Joint ventures</i> .	12
V	Bank Reconciliation statement – Receipts and Payments and income and expenditure account and Balance sheet – Accounts of professionals.	15
Note: Distribution of Marks between problems and theory shall be 80% and 20%.		

*** Italic denotes self study topic

REFERENCE BOOK

1. N.Vinayakam, P.L.Mani, K.L.Nagarajan – *Principles of Accountancy* – S.Chand & Company Ltd.,
2. T.S.Grewal – *Introduction to Accountancy*- S.Chand & Company Ltd.,
3. R.L.Gupta, V.K.Gupta, M.C.Shukla – *Financial Accounting* – Sultanchand & sons
4. T.S.Grewal, S.C.Gupta, S.P.Jain – *Advanced Accountancy*- Sultanchand & sons
5. K.L.Narang, S.N.Maheswari - *Advanced Accountancy*-Kalyani publishers
6. S.K.Maheswari, T.S.Reddy - *Advanced Accountancy*-Vikas publishers
7. A.Murthy -*Financial Accounting* – Margham Publishers
8. P.C.Tulsian - *Advanced Accountancy* – Tata McGraw Hill Companies.

Department	P.G. Department of Commerce with International Business	Effective from the year - 2017	
Course	B.Com (IB)	Semester	I
Subject code Title	17 UIB 102 Export marketing	Credits	3
Hours/Week	6	Total Hours	72
Objective	<i>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 plan.</i>		

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 Marketing – Present problems faced by Indian Exporters – Reasons for India’s poor share in World Trade.	15
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	15
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 – Methods of entry in Foreign Markets – Channels of Distribution in Export Markets	15
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 – Break Even Point – Simple problems on FOB Pricing.	15
V	Export Marketing and Promotional Organisations in India: Export Marketing Organizations – Export Promotion Organisations – Export Promotion Councils – Commodity Boards – MPEDA –APEDA –FIEO – IIFT NCTI – ITPO –EIC –IIP –ICA	12

*** Italic denotes self study topic

REFERENCE BOOK

1. International Marketing – S C Jain
2. International Marketing – Philip Coteora
3. International Marketing – Keegan
4. International Marketing – Czinkotia
5. International Marketing – Vasudevan

Department	P.G. Department of Commerce with International Business	Effective from the year - 2017	
Course	B.Com (IB)	Semester	I
Subject code Title	17 UIB 1A1 Elements of Management	Credits	4
Hours/Week	5	Total Hours	60
Objective	<i>On successful completion of this course, the students will get an opportunity to examine and apply appropriate theories/concepts about managing in business effectively.</i>		

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</i> – making – 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 topic

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

Department	P.G. Department of Commerce with International Business	Effective from the year - 2017	
Course	B.Com (IB)	Semester	II
Subject code Title	17 UIB 203 Advanced Accounting	Credits	4
Hours/Week	6	Total Hours	72
Objective	<i>On successful completion of this course the student should have Knowledge in the practical applications of accounting</i>		

Unit	Content	Hours
I	Accounting for Depreciation –need for and significance of depreciation, methods of providing depreciation- Reserves and Provisions.	15
II	Investment accounts – <i>Royalty</i> excluding Sublease	12
III	Single Entry system-meaning and features-Statement of affairs method and <i>Conversion method</i>	15
IV	Departmental accounts – transfers at cost or selling price –Branch excluding foreign branches	15
V	Hire purchase and installment systems including Hire Purchasing Trading account- Goods on sale or Return	15

*** Italic denotes self study topic

REFERENCE BOOK

1. Advanced Accountancy - R.L.Gupta & M.Radhasamy
2. Advanced Accountancy - S.P.Jain & K.L.Narang
3. Advanced Accountancy - M.C.Shukla & T.S.Grewal
4. Finanacial Accounting - T.S.Reddy & A.Murthy

Department	P.G. Department of Commerce with International Business	Effective from the year – 2017	
Course	B.Com (IB)	Semester	II
Subject code Title	17 UIB 204 International Trade Procedures & Documentation	Credits	3
Hours/Week	6	Total Hours	72
Objective	<i>To train the students with trade procedures required for doing international business. To make aware the various dynamics in documentation.</i>		

Unit	Content	Hours
I	International Market Research – Strategies, Product Planning, and Cost estimation, sales Forecast, Different Registers, Significance of Documentation & Related procedures, Export management, Organisation Structure.	14
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> , Shipping & distribution, after sales service – Customer complaint and conflict resolution.	15
III	Pre-requisites: PAN Number, IEC Number, Application & Related documents for IEC, Role of DGFT, Export Promotion Councils, RCMC, other related procedures of registration, Import Policy and Procedures, licensing rules, Conditions and Obligations of Importers, Different Custom Duties (Import), Customs administration and procedures – Clearance of Import cargo, Indian case, Import Finance.	16
IV	Exchange Control Regulations: RBI Guide Lines, Authorised Dealers, FERA/FEMA, Permitted Currencies, ACU, Export Realization, Procedure & Related documents. Trends in India's Export & Import.	15
V	Export Documents: Export Order, <i>Letter of Credit</i> , <i>Export Declaration Forms</i> , Bill of Lading/Airway Bill, Bill of Exchange, Shipping Bill, Certificate of Origin, Invoice, Packing list, GSP Certificate, Legalization 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. Bhat Nagar
3. Import – M.I. Mahajan
4. Import Management – Nand Kishore sharmas
5. Import do it yourself – M.L. Mahajan

Department	P.G. Department of Commerce with International Business	Effective from the year – 2017	
Course	B.Com (IB)	Semester	II
Subject code Title	17 UIB 2A2 Statistics for Business	Credits	4
Hours/Week	4	Total Hours	48
Objective	<i>On successful completion of this course the students shall enrich to solve the Statistical problems in commerce</i>		

Unit	Content	Hours
I	Introduction - Classification and tabulation of statistical data - Diagrammatic and <i>graphical representation of data.</i>	9
II	Measures of Central tendency - Mean, median and mode - Dispersion, Range, Quartile deviation, Mean Deviation, Standard Deviation - Measures of Skewness.	10
III	Correlation - Karl Pearson's Coefficient of Correlation - Spearman's Rank Correlation -Regression Lines and Coefficients.	10
IV	Time Series Analysis - Trend - <i>Seasonal Variation.</i>	10
V	Introduction to OR - Linear Programming - Graphical and Algebraic Solution (maximization and minimization)	9

*** Italic denotes self study topic

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

Department	P.G. Department of Commerce with International Business	Effective from the year - 2017	
Course	B.Com (IB)	Semester	III
Subject code Title	17 PIB 305 EXIM Management	Credits	4
Hours/Week	6	Total Hours	72
Objective	This paper aims to equip students with a broad based knowledge of export and import management practices followed in India.		

Unit	Content	Hours
I	FUNDAMENTALS OF IMPORT AND EXPORT : 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 - Objectives of EXIM Policy - <i>Global trade flows</i> - Contract of International Sale of Goods - INCOTERMS 2010	15
II	OVERVIEW OF EXPORT AND IMPORT Marketing for Exports - Negotiation and finalization of Export contract - Export Documentation Procedures - Cargo Insurance - Export Promotion Councils and incentive schemes- Role of Logistics in Exports- Export Houses / Trading Houses	15
III	DOCUMENTATION FRAMEWORK: Import for industrial use / trading - Import Documentation and Customs clearance procedures - Types of Imports - Import Licenses - Cargo Insurance - <i>Role of Logistics in Import</i>	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.	15
V	CUSTOMS CLEARANCE AND AGENCIES Roles of Service providers in EXIM transactions – Global Traders – Commodity Brokers - Custom House Agents – Transport Operators – Freight Forwarders – Warehousing and 3PL service providers – Liners /Ship Agencies – Container Freight Stations - Port – Inspection Agencies/ surveyors – Quarantine Agencies – Pest Control Agencies – Chamber of Commerce.	11

*** Italic denotes self study topic

REFERENCE BOOK

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

Department	P.G. Department of Commerce with International Business	Effective from the year - 2017	
Course	B.Com (IB)	Semester	III
Subject code Title	17 UIB 306 Global Business Environment	Credits	4
Hours/Week	6	Total Hours	72
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.		

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>BRICKS</i> – Recent trends.	12

*** Italic denotes self study topic

REFERENCE BOOK

1. Essentials of Business Environment – K. Aswathappa
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

Department	P.G. Department of Commerce with International Business	Effective from the year - 2017	
Course	B.Com (IB)	Semester	III
Subject code Title	17 UIB 307 Banking Law and Practice	Credits	4
Hours/Week	6	Total Hours	72
Objective	To enrich the students with the basics of banking law and practice followed in our country.		

Unit	Content	Hours
I	Banking Regulation Act, 1949 (Definition of Banking, Licensing, Opening of branches, Functions of Banks, Inspection)-Role of RBI and their functions.	15
II	Commercial Banks - Functions – Accepting Deposits – Lending of funds, E-Banking, ATM Cards, Debit Cards, Personal Identification Number - Online Enquiry and update facility – Electronic Fund Transfer – Electronic Clearing System.	15
III	Opening of an Account - Types of Deposit Account – Types of Customers (individuals, firms, Trusts and Companies) – <i>Importance of customer relations</i> – Customers grievances and redressal – Ombudsman.	16
IV	Principles of Leading – Types of Borrowings – Precautions to be taken by a banker.	14
V	Negotiation Instruments : Promissory Notes – Bills of Exchange, Cheque, Draft – Definitions, Features – Crossing – Endorsement – material Alternation – Paying Banker – Rights and Duties – Statutory Protection – Dishonour of Cheques – <i>Role of Collecting Banker</i> .	12

*** Italic denotes self study topic

REFERENCE BOOK

1. Banking Law, Theory and Practice – Sundaram and Varshney – Sultan Chand Co.,
2. Banking and Finance System – B. Santhanam (Margham Publishers)
3. Banking Law, Theory and Practice – S.N. Maheswari, Kalyani Publications.
4. Indian Banking – Parameswaran – S.Chand and Co,
5. Banking Law, Theory and Practice – Tanon

Department	P.G. Department of Commerce with International Business	Effective from the year - 2017	
Course	B.Com (IB)	Semester	III
Subject code Title	17 UIB 308 Practical Banking-I	Credits	4
Hours/Week	5	Total Hours	60
Objective	<i>To provide practical knowledge on basic procedure that are to be followed at banks.</i>		

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 Test – 2

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

Department	P.G. Department of Commerce with International Business	Effective from the year - 2017	
Course	B.Com (IB)	Semester	III
Subject code Title	17 UIB 3A3 Business Application Software-I	Credits	4
Hours/Week	5	Total Hours	60
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.		

Unit	Content	Hours
I	Microsoft Word: Basics - Creating Documents – Mouse, Keyboard Operations, Keys – Formatting Features – Menus, Commands, Toolbars and their Icons.	12
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.	12
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

REFERENCE BOOK

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

Department	P.G. Department of Commerce with International Business	Effective from the year - 2017	
Course	B.Com (IB)	Semester	III
Subject code Title	17 UIB 3N1 Global Business	Credits	2
Hours/Week	1	Total Hours	12
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.		

Unit	Content	Hours
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- Foreign direct investment -Comparison of different modes of entry.	3
III	Globalization: Meaning- Definition and Features-Globalization, -Advantages and Disadvantages, Socio–Cultural, Political & Legal and Economic Implications, <i>Globalization and India</i> . GATT and WTO.	2
IV	MNCS And International Business: Definition, Distinction among Domestic Companies, International company, MNC, Global Company and TNC, Merits and Demerits, MNC s 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, C& F, EX WORKS & EX STORE CONTRACTS, FOR CONTRACTS, SALE OF A CARGO & EX-QUAY Contracts.	2

*** Italic denotes self study topic

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

Department	P.G. Department of Commerce with International Business	Effective from the year - 2017	
Course	B.Com (IB)	Semester	III
Subject code Title	17 UIB 3N2 Tourism Marketing	Credits	2
Hours/Week	1	Total Hours	12
Objective	<i>To equip the students with language skills required for conducting international business. To make aware the various dynamics in corporate cultures and business etiquette.</i>		

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 tourism product, Tourism marketing mix. Marketing of Tourism. Services : Marketing of Airlines, Hotel, Resort, Travel Agencies and other tourism related services-Challenges and strategies.	3

*** Italic denotes self study topic

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 Raghurir, Marketing and Consumer Behaviour.
8. Patel, S.G., Modern Market Research, Himalaya Publishing

Department	P.G. Department of Commerce with International Business	Effective from the year - 2017	
Course	B.Com (IB)	Semester	IV
Subject code Title	17 UIB 410 Logistics Management	Credits	4
Hours/Week	5	Total Hours	60
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.		

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.	12
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).	12
III	Outsourcing logistics-reasons-Third party logistics provider-Fourth party Logistics providers (4 pl)-Stages-Role of logistics providers	12
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	12
V	Quality customer service & integrated logistics-customer service-importance elements- <i>the order cycle system</i> -distribution channels-Functions performed-Types designing.	12

*** Italic denotes self study topic

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 & Rakesh Singh : Logistics Management, Prentice-Hall of India Pvt Ltd., New Delhi, 2005 Donald Waters : Logistics. Palgrave Macmillan, New York, 2004
4. Krishnaveni Muthiah : Logistics Management & World Sea borne Trade, Himalaya Publishing House, Mumbai, 1999.
5. Logistics and Supply chain management - D.K. Agrawal

Department	P.G. Department of Commerce with International Business	Effective from the year - 2017	
Course	B.Com (IB)	Semester	IV
Subject code Title	17 UIB 411 Commercial Law	Credits	4
Hours/Week	5	Total Hours	60
Objective	<i>On successful completion of this course, the student should be well versed in basic provisions regarding legal frame work governing the business world.</i>		

Unit	Content	Hours
I	Law – Meaning and objects – Mercantile law, meaning – Sources of contracts – Classification of contracts – Essentials of a valid contract – Offer, acceptance, legality of object and consideration – <i>Void agreement.</i>	13
II	Capacity to contract – Free consent – Quasi contracts – Contingent contracts – Performance of contract – Discharge of contract – Remedies for breach of contract.	12
III	Contract of Agency – Creation of Agency – Personal liability of an Agent – Agency by ratification – Conditions and effects – Termination of Agency.	11
IV	Contract of indemnity and guarantee – Rights and Liabilities of surety – Discharge of surety – Bailment – <i>Rights and Duties of bailor and bailee</i> – Pledge by non-owners	12
V	Law of sale of goods – Distinction between sale and agreement to sell – Conditions and warranties to sell – Conditions and Warranties – Transfer of Ownership – Transfer of title by Non-owners – Performance of contract of sale – Rights and Duties of buyer – Rights of unpaid seller.	12

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REFERENCE BOOK

1. N.D.Kapoor----- Business Laws – Sulthan Chand & Sons
2. R.S.N. Pillai and Bagavathy-----Business Laws- S.Chand & Co.,
3. M.C.Kuchhal---- Mercantile Law---Vikas Publications
4. K.R.Bulchandani----Business Law----Himalaya Publishing House

Department	P.G. Department of Commerce with International Business	Effective from the year - 2017	
Course	B.Com (IB)	Semester	IV
Subject code Title	17 UIB 412 Business Taxation	Credits	3
Hours/Week	4	Total Hours	48
Objective	<i>To train the students with taxation skills required for international business. To make aware the various framework of business taxation.</i>		

Unit	Content	Hours
I	Objectives of Taxation – Canons of Taxation – Tax system in India – Direct and Indirect Taxes – Meaning and Types.	11
II	Central Excise Duty – Classification – <i>Levy and Collection of Excise duty</i> – Clearance of excisable goods- Exemption from excise duty – Excise and Small Scale Industries – Excise and Exports – Demand, Refund, Rebate of Central Excise duty – Offences and Penalties – Settlement – Appellate Provisions.	10
III	The Customs duty – Levy and Collection of customs duty – Organisation of the customs department – Officers of the customs – Powers – Appellate machinery – Infringement of the law – offences and penalties – Exemption from duty – customs duty drawback – duties free zones.	9
IV	Central Sales Tax Act – Levy and Collection of CST -Important Definitions - Sales Purchase in the course of export or import- Liability of Tax – Registration of dealers – <i>Goods of Special Importance</i> – Offences and penalties.	9
V	Value added tax – objectives – Levy of VAT – Arguments in favour of VAT – Difficulties in administering VAT – Set off / Input Tax credit – Carrying over of Tax credit – Registration – TIN – Returns – Assessment of VAT Liability – Declaration form – Service Tax – Tax on different services – Rate of Service Tax.	9

*** Italic denotes self study topic

REFERENCE BOOK

1. Central Excise Act.
2. Customs Act
3. Central Sales Act
4. Practical Approach to Income Tax – Ahuja Girish and Gupta Ravi
5. Students Guide to Income Tax by Dr. Vinod K. Singhania and Monica Singhania.
6. Indirect Taxes – Datty
7. Business Taxation – T.S.Reddy & Dr. Hariprasad Reddy

Department	P.G. Department of Commerce with International Business	Effective from the year - 2017	
Course	B.Com (IB)	Semester	IV
Subject code Title	17 UIB 413 Practical Banking-II	Credits	4
Hours/Week	4	Total Hours	48
Objective	<i>It aims to provide practical knowledge to use online facilities that are used in the current scenario.</i>		

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	11
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	9
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

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

Department	P.G. Department of Commerce with International Business	Effective from the year - 2017	
Course	B.Com (IB)	Semester	IV
Subject code Title	17 UIB 4A4 Business Application Software - II	Credits	4
Hours/Week	5	Total Hours	60
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 PowerPoint and access.		

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.	12
II	Working with PowerPoint: Slide Sorter – Date and Time – Symbol – Slide Layout – Font – Slide Colour Schema – Macros – Custom Animation	12
III	Microsoft Access: Database Overview- Creating Database – Creating database through Table Wizard – Modifying Table.	12
IV	Creating a Table – Rename Columns – Saving the Database – Relationships - Forms.	12
V	Filtering and Querying Tables – Crating Reports and Mailing Labels – Sharing Information between Applications.	12

REFERENCE BOOK

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

Department	P.G. Department of Commerce with International Business	Effective from the year - 2017	
Course	B.Com (IB)	Semester	IV
Subject code Title	17 UIB 414 Modern Marketing	Credits	4
Hours/Week	5	Total Hours	60
Objective	<i>On successful completion of this course, the student should be well versed in the prevailing act.</i>		

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.	13
II	Pricing: Concept, Objectives & Factors Affecting Price of A Product, Pricing Policies And Strategies. Types of Pricing Decisions.	11
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)	12
IV	Promotion: Meaning, Nature & Importance. Types of Promotion. Concept of Promotion Mix and Factors Affecting Promotion Mix, Emerging Trends in marketing.	12
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.	12

*** Italic denotes self study topic

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” 2st edition, VaibhavLaxmiPrakashan
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.

Department	P.G. Department of Commerce with International Business	Effective from the year - 2017	
Course	B.Com (IB)	Semester	IV
Subject code Title	17 UIB 4N3 Global Logistics	Credits	2
Hours/Week	1	Total Hours	12
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.		

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

*** Italic denotes self study topic

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

Department	P.G. Department of Commerce with International Business	Effective from the year - 2017	
Course	B.Com (IB)	Semester	IV
Subject code Title	17 UIB 4N4 Tour Operation Management	Credits	2
Hours/Week	1	Total Hours	12
Objective	<i>To equip the students with tour operations. To make aware the various places of tourism in world.</i>		

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

REFERENCE BOOK

1. Chand, M., Travel Agency Management: An Introductory Text
2. Seth, P. N., Successful Tourism Management
3. Travel operation: South Asia Integrated Tourism Human Resource
4. Development Programme (SAITHRDP) 5. Tour Guiding: SAITHRDP.

Department	P.G. Department of Commerce with International Business	Effective from the year - 2017	
Course	B.Com (IB)	Semester	V
Subject code Title	17 UIB 515 Fundamentals of Supply Chain Management	Credits	4
Hours/Week	5	Total Hours	60
Objective	The paper aims to educate students on stages of supply chain management and new opportunities in SCM		

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. Helderich.
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

Department	P.G. Department of Commerce with International Business	Effective from the year - 2017	
Course	B.Com (IB)	Semester	V
Subject code Title	17 UIB 516 Shipping and Ocean Freight Management	Credits	4
Hours/Week	5	Total Hours	60
Objective	<i>To equip the students with skills required for logistics in global trade To make aware the various dynamics in managing logistics.</i>		

Unit	Content	Hours
I	Shipping industry and business - description of a ship. Uses of a ship or a floating vessel. Classification of ship (route point) (cargo carried) - superstructure - tonnages & cubics - drafts & load lines - flag registration - Different types of cargo. (Packaging, utility or value). Trimming - Cleansing -Unitized cargo	12
II	Stevedoring, Lighterage Services and Security - Port trusts -operational unit - services – Seaports – Vessel Operations – pilotage - Stevedoring - Dock Labour Boards - charges –Automated Container Handling - <i>security at ports and harbours</i> . Role of security agencies - lighterage services.	12
III	Sales and Customer Service: Shipping Lines - Hub & Spoke - Process flow - Advices – Booking - Containerization –Containers – Container numbering - Process flow - Shipping Sales – Leads – Quotations – Customer Service	12
IV	Operations - Volume / Weight calculations - Shipment Planning basics – Preparing & loading containers– Types of container services - FCL - Consolidation –LCL - Advanced Scientific shipment planning –Container de-stuffing	12
V	Documentation - Bill of Lading basics – MBL - HBL – CY – CFS - Advanced learning in Bills of Lading - Sea Way bill - Combined transport - MTO – <i>Multimodal Transport Document (MTD)</i> - Invoicing - Information Flow - Release of cargo - Cross Trade & Documentation - Conditions of Contract – Managing Key Accounts – Trade Lane Development – Consortium.	12

*** Italic denotes self study topic

REFERENCE BOOK

1. Michael Robarts, Branch's Elements of Shipping, Ninth Edition, Routledge, 2014.
2. Peter Brodie, Commercial Shipping Handbook, Third Edition, Informa Law from Routledge, 2014.
3. Review of Maritime Transport, UNCTAD, 2014.

Department	P.G. Department of Commerce with International Business	Effective from the year - 2017	
Course	B.Com (IB)	Semester	V
Subject code Title	17 UIB 517 Information Security & Executive Communication	Credits	3
Hours/Week	4	Total Hours	48
Objective	<i>After the successful completion of the course the student must be able to communicate clearly in the day-to-day business world.</i>		

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> .	10
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.	10
III	Business Communication: Meaning – Importance of Effective Business Communication- Modern Communication Methods – Business Letters: Need – Functions - Kinds - Essentials of Effective Business Letters - Layout.	8
IV	Trade Enquiries - Orders and their Execution - Credit and Status Enquiries – Complaints and Adjustments - Collection Letters – Sales Letters – Circular Letters.	10
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

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.

Department	P.G. Department of Commerce with International Business	Effective from the year - 2017	
Course	B.Com (IB)	Semester	V
Subject code Title	17 UIB 518 Retail Banking	Credits	3
Hours/Week	5	Total Hours	60
Objective	<i>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.</i>		

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.	12
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, Billing Cycle</i> , Credit Points; Other products/Remittances/Funds Transfer	12
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	12
IV	Trends in Retailing-New products like insurance, <i>Demat services</i> , online/phone banking, property services.	12
V	Recovery of Retail Loans-Defaults, Rescheduling, recovery process-SARAFESI Act, DRT Act, use of Lok Adalat forum, Recovery Agents-RBI guidelines	12

*** Italic denotes self study topic

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.

Department	P.G. Department of Commerce with International Business	Effective from the year - 2017	
Course	B.Com (IB)	Semester	V
Subject code Title	17 UIB 519 Tally – I	Credits	5
Hours/Week	5	Total Hours	60
Objective	<i>This course is designed to impart knowledge regarding concepts of financial accounting used in tally.</i>		

Unit	Content	Hours
	<ol style="list-style-type: none"> 1. Creation / Setting up of a company in tally. 2. Alteration of companies' details. 3. Ledger creation and display of ledger. 4. Ledger alteration and deletion. 5. Voucher creation and display of voucher. 6. Voucher alteration and deletion. 7. Preparation of trail balance. 8. Preparation of profit and loss account. 9. Preparation of final accounts. 10. Preparation of the following subsidiary books: <ul style="list-style-type: none"> • Purchase book • Sales book • Purchase return • Sales return 11. Prepare and display of stock summary. 12. Go down creation and alteration 	60

Department	P.G. Department of Commerce with International Business	Effective from the year - 2017	
Course	B.Com (IB)	Semester	V
Subject code Title	17 UIB 520 EXIM Documentation – I	Credits	3
Hours/Week	4	Total Hours	48
Objective	<i>It aims to provide basic practical knowledge about export documentation and procedure followed in India</i>		

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

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

Department	P.G. Department of Commerce with International Business	Effective from the year - 2017	
Course	B.Com (IB)	Semester	V
Subject code Title	17 UIB 5S1 Personality Building	Credits	2
Hours/Week	1	Total Hours	12
Objective	To impart the students with the knowledge, build productive teams, enhance performance and attain goals. Trait secrets, traits, important traits.		

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 Mcgrawhill Publication
2. Body Language - Jacqueline A.Rankin, 2006, First Publication, Master Mind Books Publication
3. Etiquette - Mary Mitchell John, 2004, Third Edition, Dk Publication

Department	P.G. Department of Commerce with International Business	Effective from the year - 2017	
Course	B.Com (IB)	Semester	V
Subject code Title	17 UIB 5S2 Garment Costing	Credits	2
Hours/Week	1	Total Hours	12
Objective	<i>To equip the students with costing terminologies. To make aware the various dynamics in Garment Industry.</i>		

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

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

Department	P.G. Department of Commerce with International Business	Effective from the year – 2017	
Course	B.Com (IB)	Semester	VI
Subject code Title	17 UIB 621 Global sourcing management	Credits	4
Hours/Week	6	Total Hours	72
Objective	On successful completion of this course, the student should be well versed in the fundamental concepts of Auditing		

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.	15
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.	15
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.	15
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.	15
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>	12

*** Italic denotes self study topic

REFERENCE BOOK

1. Gerd Kerkhoff “Global Sourcing –for the future”, Wiley publishers.
2. Borstelmann, Kai, “Global Sourcing”, Wiley publishers. 80
3. Wolfgang Schneid, “Global Sourcing – Strategic Reorientation of purchasing”, GrinVerlag Pub.

Department	P.G. Department of Commerce with International Business	Effective from the year – 2017	
Course	B.Com (IB)	Semester	VI
Subject code Title	17 UIB 622 International Finance	Credits	4
Hours/Week	6	Total Hours	72
Objective	<i>After the successful completion of the course the student should have a thorough knowledge on the Management Accounting Techniques in business decision making.</i>		

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

REFERENCE BOOK

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

Department	P.G. Department of Commerce with International Business	Effective from the year – 2017	
Course	B.Com (IB)	Semester	VI
Subject code Title	17 UIB 623 Air Cargo Management	Credits	3
Hours/Week	4	Total Hours	48
Objective	<i>To equip the students with various importance of cargo. To make aware the various documentations in handling a cargo.</i>		

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.	10
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	10
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.	10
IV	Advices – Booking - SLI – Labeling – Volume/ Weight Ratio – Shipment Planning - TACT – Air Cargo Rates and Charges. - <i>Cargo operations</i> - Customs clearance	8
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	10

*** 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

Department	P.G. Department of Commerce with International Business	Effective from the year – 2017	
Course	B.Com (IB)	Semester	VI
Subject code Title	17 UIB 624 Tally – II	Credits	5
Hours/Week	6	Total Hours	72
Objective	<i>It provides tally fundamental learning how to use of tally ,processing of transactions ,report generation and cost category.</i>		

Content	Hours
<ol style="list-style-type: none"> 1. Prepare bill -wise details. 2. Display of bank reconciliation statement. 3. Design cost centre and cost categories. 4. Display of ratio analysis. 5. Printing and displaying the content of check using tally. 6. Interest calculation using interest parameter rate at 14%. 7. Interest calculation using interest parameter rate at 12% & 16%. 8. Generating a program to calculate foreign gain/loss. 9. Design a programme for VAT calculation. 10. Budget displaying. 11. Calculate of TDS using tally. 12. Preparation of fund flow and cash flow statement. 	72hours

Department	P.G. Department of Commerce with International Business	Effective from the year – 2017	
Course	B.Com (IB)	Semester	VI
Subject code Title	17 UIB 625 EXIM Documentation - II	Credits	5
Hours/Week	6	Total Hours	72
Objective	<i>It aims to provide basic practical knowledge about regulatory documents, transport documents and procedure followed in India</i>		

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
Shipping Bills; <ol style="list-style-type: none"> 1. For export of goods Ex. Bond 2. For export of duty free goods 3. For export of dutiable goods 4. For export of goods under claim of drawback 5. For export of goods under claim of DEPB 	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

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

Department	P.G. Department of Commerce with International Business	Effective from the year - 2017	
Course	B.Com (IB)	Semester	VI
Subject code Title	17 UIB 6S3 Intellectual Property Rights	Credits	2
Hours/Week	1	Total Hours	12
Objective	<i>It aims to provide basic knowledge about intellectual property rights followed in our country.</i>		

Unit	Content	Hours
I	Overview of Intellectual Property: Need for IPR – IPR in India and Abroad – Importance of IPR	3
II	Patents: Patent document – <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

Department	P.G. Department of Commerce with International Business	Effective from the year - 2017	
Course	B.Com (IB)	Semester	VI
Subject code Title	17 UIB 6S4 Garment Merchandising	Credits	2
Hours/Week	1	Total Hours	12
Objective	<i>To equip the students with language skills required for conducting international business. To make aware the various dynamics in corporate cultures and business etiquette.</i>		

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 7 theatrics - Display props, fixtures, mannequins, floral, signage & graphics.	2

*** Italic denotes self study topic

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, Mc Graw Hill Book Co

NALLAMUTHU GOUNDER MAHALINGAM COLLEGE (AUTONOMOUS)
Bachelor of Commerce with International Business (B.Com-IB)
SCHEME OF EXAMINATIONS
(With effect from 2017-2020 Batch)

Part	Subject Code	Subject	Ins. Hours Per Week	Exam				Credit
				Hours	CIA	ESE	Total	
Semester - I								
I	17UTL101/ 17UHN101	Tamil / Hindi / French Paper – I	6	3	25	75	100	3
II	17UEN101	English for Enrichment – I	5	3	25	75	100	3
III	17UIB101	CORE I : Principles of Accounting	6	3	25	75	100	4
	17UIB102	CORE II : Export Marketing	6	3	25	75	100	3
	17UIB1A1	ALLIED I : Elements of Management	5	3	25	75	100	4
IV	17UHR101	Human Rights in India	1	2	-	50	50	2
	17HEC101	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	17UTL202 / 17UHN202	Tamil / Hindi / French Paper – II	6	3	25	75	100	3
II	17UEN202	English for Enrichment – II	5	3	25	75	100	3
III	17UIB203	CORE III : Advanced Accounting	6	3	25	75	100	4
	17UIB204	CORE IV : International Trade Procedure and Documentation	6	3	25	75	100	3
	17UIB2A2	ALLIED II : Statistics for Business	4	3	25	75	100	4
IV	17EVS201	Environmental Studies	2	2	-	50	50	2
	17HEC202	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

Semester - III								
III	17UIB305	CORE V : EXIM Management	6	3	25	75	100	4
	17UIB306	CORE VI : Global Business Environment	6	3	25	75	100	4
	17UIB307	CORE VII : Banking Law and Practice	6	3	25	75	100	4
	17UIB308	CORE VIII : Practical Banking – I	5	3	40	60	100	4
	17UIB3A3	ALLIED III : Business Application Software – I**	5	3	40	60	100	4
IV	17HEC303	Human Excellence: Professional Values & Sky Yoga Practice-III	1	2	25	25	50	1
	17UIB3N1 / 17UIB3N2	NME: Global Business / Tourism Marketing	1	2	-	50	50	2
V	-	Extension Activities (NSS, NCC, Sports & Games)	-	-	-	-	-	-
Total			30	-	180	420	600	23
Semester - IV								
III	17UIB410	CORE IX : Logistics Management	5	3	25	75	100	4
	17UIB411	CORE X : Commercial Law	5	3	25	75	100	4
	17UIB412	CORE XI : Business Taxation	4	3	25	75	100	3
	17UIB413	CORE XII : Practical Banking – II	4	3	40	60	100	3
	17UIB4A4	ALLIED IV : Business Application Software – II**	5	3	40	60	100	4
	17UIB414	Core XIII : Modern Marketing	5	3	25	75	100	4
IV	17HEC404	Human Excellence: Social Values: Sky Yoga Practice-IV	1	2	25	25	50	1
	17UIB4N3 / 17UIB4N4	NME: Global Logistics / Tour Operation Management	1	2	-	50	50	2
V	17UNC401 / 17UNS402 / 17USG403	Extension Activities (NSS, NCC, Sports & Games)	-	-	-	50	50	1
Total			30	-	205	545	750	26

Semester – V								
III	17UIB515	CORE XIV : Fundamentals of Supply Chain Management	5	3	25	75	100	4
	17UIB516	CORE XV : Shipping and Ocean Freight Management	5	3	25	75	100	4
	17UIB517	CORE XVI : Information Security & Executive Communication	4	3	25	75	100	3
	17UIB518	CORE XVII : Retail Banking	5	3	25	75	100	3
	17UIB519	Major Elective-I : Tally – I**	5	3	40	60	100	5
	17UIB520	CORE XIX : EXIM Documentation – I	4	3	40	60	100	3
IV	17UIB505	Human Excellence: National Values: Sky Yoga Practice-V	1	2	25	25	50	1
	17 UIB 5S1 / 17 UIB 5S2	SBE(Major): Personality Building / Garment costing	1	2	-	50	50	2
	17GKL501	General Knowledge and General Awareness (SBE)	*SS	2	-	50	50	2
Total			30	-	205	545	750	27
Semester – VI								
III	17UIB621	CORE XIX : Global Sourcing Management	6	3	25	75	100	4
	17UIB622	CORE XX : International Finance	6	3	25	75	100	4
	17UIB623	CORE XXI : Air cargo Management	4	3	25	75	100	3
	17UIB624	Major Elective-II : Tally – II**	6	3	40	60	100	5
	17UIB625	Major Elective-III : EXIM Documentation – II	6	3	40	60	100	5
IV	17HEC606	Human Excellence: Global Values & Yoga Practice-VI	1	2	25	25	50	1
	17 UIB 6S3 / 17 UIB 6S4	SBE (Major) : Intellectual Property Rights / Garment Merchandising	1	2	-	50	50	2
Total			30	-	180	420	600	24
Grand Total			180	-	1070	2830	3900	140

Note:- * Self-study Paper , ** Lab hour

QUESTION PAPER PATTERN

PART I, II & III

Max Marks:100	Internal :25	External :75	
Session	Pattern	Marks	Total
Part - A	1-5 Multiple choice with 4 option(one question from each unit)	5*1	5
	6-10 Short answers(one question from each unit)	5*1	5
Part – B	11-15 Either or type (one question from each unit)	5*5	25
Part – C	16-21 Four out of Six questions (16 th Question compulsory)	4*10	40
Total			75