

**DEPARTMENT OF COMMERCE**

**RATHINAM COLLEGE OF ARTS AND SCIENCE (AUTONOMOUS)**

Rathinam Techzone, Pollachi Road, Eachanari,  
Coimbatore – 641021



Syllabus for

**B.Com. (International Business)**

2020 - 2021 Batch on-wards

### **Vision and Mission of the Institution:**

#### **VISION**

To emerge as a world-renowned Institution that is integrated with Industry to impart Knowledge, Skills, Research Culture and Values in youngsters who can accelerate the overall development of India.

#### **MISSION**

To provide quality education at affordable cost, build academic and research excellence, maintain eco-friendly and robust infrastructure, and to create a team of well qualified faculty who can build global competency and employability among the youth of India.

#### **MOTTO**

Transform the youth into National Asset.

### **Vision and Mission of the Department:**

#### **VISION**

To be recognized by the stakeholders as a leader in providing quality and affordable professional accounting, finance, education and computer skills in accounting to match the Industry need.

#### **MISSION**

- Provide a student-centered environment that promotes academic excellence, professional and personal growth, ethical and professional conduct.
- Develop outstanding graduates who could demonstrate knowledge, skills, and competencies necessary to excel in entrepreneurial venture, higher education and or employment.

### **Program Educational Objectives (PEO)**

PEO1	:	Will emerge successful, qualified, innovative and productive in fulfilling the needs of the Industry, Government and Commerce
PEO2	:	Shall employ the practical knowledge in micro areas like accounting, International Business, business ethics, foreign exchange and EXIM.
PEO3	:	Will engage business with the knowledge acquired and execute the skills throughout international level.
PEO4	:	Shall develop an international level business and value and strategic decision to grow and restructure in business fields.

Admitted in B. Com (IB) from the academic year 2020 Onwards

PEO5	:	Will contribute to the nation building with business ethical standards
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### Mapping of Institute Mission to PEO

Institute Mission	PEO's
A world renowned industry-integrated institution	PEO1, PEO2
Imparts knowledge, skill, and research culture in young men and women to suit emerging young India.	PEO2, PEO5

### Mapping of Department Mission to PEO

Department Mission	PEO's
Provides a student-centered environment.	PEO1, PEO3
Promotes academic excellence, professional and personal growth, ethical and professional conduct	PEO2, PEO4
Demonstrates the knowledge, skills, and competencies necessary to excel in accounting profession, entrepreneurial venture, higher education and or employment	PEO1, PEO4, PEO5

### Program Specific Outcome (PSO)

PSO 1	:	To train the learners in the area of International level Business development.
PSO 2	:	To enhance student skills needed in business procedure and keyboarding
PSO 3	:	To familiarize the students with international business terminology, and the business skills, procedures and business concepts.
PSO 4	:	To build in student competent understanding of the overall functioning of international businesses

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**Program Outcomes (PO)**

<b>PO1</b>	:	Acquire the knowledge on international level business to suit the modern business world.
<b>PO2</b>	:	Identify, formulate, analyze and solve and diverse business problems.
<b>PO3</b>	:	Select and apply appropriate techniques, resources and modern statistical tools to cope up with recent business techniques.
<b>PO4</b>	:	Inculcate the Business policies in international level.
<b>PO5</b>	:	Understand the impact of modern accounting system in and global business environmental contexts to demonstrate the knowledge for sustainable business development.
<b>PO6</b>	:	Apply business ethics and business procedure in accordance with the norms of internationally
<b>PO7</b>	:	Communicate effectively with the development of international level business setup.
<b>PO8</b>	:	Demonstrate knowledge and understanding of management principles and apply these to one's own work to manage multidisciplinary business environments.
<b>PO9</b>	:	Identify the international level business technological change and the ability to enhance the business.

**Correlation between the POs and the PEOs**

<b>Program Outcomes</b>		<b>PEO1</b>	<b>PEO2</b>	<b>PEO3</b>	<b>PEO4</b>	<b>PEO5</b>
<b>PO1</b>	:	L	L			M
<b>PO2</b>	:	L		M		
<b>PO3</b>	:	L		L		M
<b>PO4</b>	:	L		M		

Admitted in B. Com (IB) from the academic year 2020 Onwards

<b>PO5</b>	:				M	H
<b>PO6</b>	:	L			M	
<b>PO7</b>	:		L		M	H
<b>PO8</b>	:				M	
<b>PO9</b>	:			M		H
<b>PSO 1</b>			S			M
<b>PSO 2</b>		L			M	
<b>PSO 3</b>				S		H
<b>PSO 4</b>			M		H	

**Components considered for Course Delivery is listed below:**

1. Class room Lecture
2. Laboratory class and demo
3. Assignments
4. Mini Project
5. Project
6. Online Course
7. External Participation
8. Seminar
9. Internship

**Mapping of POs with Course Delivery:**

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Program Outcomes	Course Delivery								
	1	2	3	4	5	6	7	8	9
PO1	L		L		L			M	M
PO2	L		L	L					
PO3			L			M	M		M
PO4		L				M	M	H	
PO5	L		L		M				H
PO6		L	L	M			M		
PO7	L	L		M					H
PO8	L				M		H		H
PO9	L			M					

Admitted in B. Com (IB) from the academic year 2020 Onwards

**RATHINAM COLLEGE OF ARTS AND SCIENCE (AUTONOMOUS)**  
**B.Com (IB) Curriculum Structure - Regulation - 2020**  
**(For the students admitted from 2020 onwards)**

S.No.	Sem	Part	Sub Type	Sub Code	Subject	Credit	Hours	INT	EXT	Total
1	1	1	L1		Language – I	4	4	40	60	100
2	1	2	L2		English for Communication – I	4	4	40	60	100
3	1	3	Core		Core - Financial Accounting - I	4	4	40	60	100
4	1	3	Core Practical		Core Practical - Financial Accounting - I	2	4	20	30	50
5	1	3	DSC		DSC 1C -	4	4	40	60	100
6	1	3	DSC Practical		DSC Practical - 1C	2	4	20	30	50
7	1	3	Allied-I		DSA 1A	4	4	40	60	100
8	1	4	AEC		Ability Enhancement Course I	2	2	50		50
9	1	6	VAC		Value Added Course - I%	2	-	50		50
						<b>28</b>	<b>30</b>			
1	2	1	L1		Language – II	4	4	40	60	100
2	2	2	L2		English for Communication – II	4	4	40	60	100
3	2	3	Core		Core - Financial Accounting - II	4	4	40	60	100
4	2	3	Core Practical		Core Practical - Financial Accounting - II	2	4	20	30	50
5	2	3	DSC		DSC 2C	4	4	40	60	100
6	2	3	DSC Practical		DSC Practical - 2C	2	4	20	30	50
7	2	3	Allied-II		DSA 2A	4	4	40	60	100
8	2	4	AEC		Ability Enhancement Course II	2	2	50		50
9	2	6	VAC		Value Added Course - II %	2	-	50		50
						<b>28</b>	<b>30</b>			
1	3	3	Core		Core -	4	5	40	60	100

Admitted in B. Com (IB) from the academic year 2020 Onwards

					Corporate Accounting I					
2	3	3	Core Practical		Core Practical - Corporate Accounting I	2	4	20	30	50
3	3	3	DSC		DSC 3C	4	5	40	60	100
4	3	3	DSC Practical		DSC Practical - 3C	2	4	20	30	50
5	3	3	Allied-III		DSA 3A	4	5	40	60	100
6	3	4	SEC		Skill Enhancement Courses – I	2	5	20	30	50
7	3	4	AEC		Ability Enhancement Course III	2	2	50		50
8	3	6	VAC		Value Added Course - III %	2	-	50		50
9	3	6	IDL		Inter Department Learning – I#	2	-	50		50
						<b>24</b>	<b>30</b>			
1	4	3	Core		Core – Corporate Accounting II	4	5	40	60	100
2	4	3	Core Practical		Core Practical - Corporate Accounting II	2	4	20	30	50
3	4	3	DSC		DSC 4C	4	5	40	60	100
4	4	3	DSC Practical		DSC Practical - 4C	2	4	20	30	50
5	4	3	Allied-IV		DSA 4A	4	5	40	60	100
6	4	4	SEC		Skill Enhancement Courses – II	2	5	20	30	50
7	4	4	AEC		Ability Enhancement Course IV	2	2	50		50
8	4	6	VAC		Value Added Course - IV %	2	-	50		50
9	4	6	IDL		Inter Department Learning – II#	2	-	50		50
						<b>24</b>	<b>30</b>			
1	5	3	Core		Core - Cost and Management	4	4	40	60	100



Admitted in B. Com (IB) from the academic year 2020 Onwards

					Accounting					
2	5	3	Core Practical		Core Practical - Cost and Management Accounting	2	4	20	30	50
3	5	3	DSC		DSC 5C	4	4	40	60	100
4	5	3	DSC Practical		DSC Practical - 5C	2	4	20	30	50
5	5	3	DSE		Elective - I – DSE 1E	4	5	40	60	100
6	5	3	DSE		Elective - II – DSE 2E	4	5	40	60	100
7	5	4	SEC		Skill Enhancement Courses – III	2	4	20	30	50
8	5	6	VAC		Value Added Course - V%	2	-	50		50
						<b>24</b>	<b>30</b>			
1	6	3	Core		Core - Logistics Management	4	6	40	60	100
2	6	3	Core Practical		Core Practical - Logistics Management	2	4	20	30	50
3	6	3	DSE		Elective – III – DSE 3E	4	6	40	60	100
4	6	3	DSE		Elective – IV – DSE 4E	4	6	40	60	100
5	6	3	Core Course - XI		Core Project	8	4	80	120	200
6	6	4	SEC		Skill Enhancement Courses – IV	2	4	20	30	50
7	6	5	EX		Extension Activity- EX %	2	-	50		50
						<b>26</b>	<b>30</b>	<b>1900</b>	<b>1950</b>	<b>3850</b>
					<b>Total credit</b>	<b>154</b>				

**Discipline Specific Core**

S.No	Course
1	Computer Applications in Business
2	Business Organisation and Office Management
3	International Business Strategy

Admitted in B. Com (IB) from the academic year 2020 Onwards

4	Global Business Environment
5	Cargo Management
6	Taxation
7	Export –Import Finance
8	Banking and Foreign Exchange
9	Business Law
10	International Marketing Management
11	Customs law and procedure
12	International Financial Management

**Allied**

S.No	Course
1	Managerial Economics
2	Agricultural Economic of India
3	World Economic Resources
4	Research Methodology
5	Business Mathametics
6	Business Statistics
7	International Economics
8	Entrepreneurial Development
9	Principles of Management

**Skill Based Subject**

S.No	Course
1	Business Correspondence
2	Customer Relationship Management
3	Corporate Finance
4	Service Marketing
5	Portfolio Management
6	Banking Theory Law and Practice
7	Principles of Auditing
8	Insurance Principles and Practices
9	Business Analytics for Decision Making

**Discipline Specific Elective**

S.No	Course
1	Logistics and Supply Chain

Admitted in B. Com (IB) from the academic year 2020 Onwards

	Management
2	Goods and Service Tax
3	Foreign Exchange Management
4	E-Commerce
5	International Business Relations
6	International Trade Procedures and Documentation
7	Management Information System
8	International Shipping Legislation
9	Enterprise Resource Planning
10	Airline Marketing and Airline Alliance
11	Domestic Logistics
12	Human Resource Management

**Semester I**

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Core - Financial Accounting - I	4	0	2	6	Theory

**Introduction:**

Using standardized guidelines, the transactions are recorded, summarized, and presented in a financial report or financial statement such as an income statement or a balance sheet.

**Course Outcome:**

CO1	:	To develop and understand the nature and purpose of financial statements in Relationship to decision making.
CO2	:	To develop the ability to use the fundamental accounting equation to analyze the effect of business transactions on an organization's accounting records and financial statements.
CO3	:	To develop the ability to use a basic accounting system to create (record, classify, and summarize) the data needed to solve a variety of business problems.
CO4	:	To develop the ability to use accounting concepts, principles, and frameworks to analyze and effectively communicate information to a variety of audiences.
CO5	:	To develop the ability to use accounting information to solve a variety of business problems.

**Unit I:****[12 Periods]**

Financial Accounting: Definition of Accounting, Objectives - Functions of Accounting, Accounting Principles, Concepts and Conventions.

**Unit II:****[12 Periods]**

Journal – Ledger - Subsidiary Books: Purchase book - Sales book – Purchase Return book – Sales Return book – Cash book - Preparation of Trial Balance.

**Unit III:****[12 Periods]**

Preparation of Trading Account-Profit and Loss Account - Balance Sheet with Adjustment.

Admitted in B. Com (IB) from the academic year 2020 Onwards

**Unit IV:****[12 Periods]**

Bill of Exchange - Accommodation bills – Average due date – Account current.

**Unit V****[12 Periods]**

Receipts and Payments accounts - Income and Expenditure accounts - Opening and Closing balance sheet.

**Text Book**

1. Principles of Accountancy. Vinayakam N PI Mani Published by S Chand & Company Pvt Ltd

**Reference Books**

1. Gupta R.L., Radhaswamy M., Advanced Accountancy, Vol. 1, (Sultan Chand Publishers 2011)
2. Financial Accounting, T.S Reddy and Dr. A. Murthy, Margham Publications -2012

**Note: Question paper will cover 20% theory and 80% Problems.****Mapping of Course Outcomes with Program Outcomes:**

Course Outcomes	Program Outcomes								
	P01	PO2	P03	P04	P05	P06	P07	P08	P09
CO1				L		H			
CO2	L	L		L	H	L		L	
CO3	L				L			L	L
CO4	H	L		H			L		L
CO5	L					L		L	H

Admitted in B. Com (IB) from the academic year 2020 Onwards

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCP1CP	Financial Accounting-I	2	0	0	4	Practical

**Introduction:**

Using standardized guidelines, the transactions are recorded, summarized, and presented in a financial report or financial statement such as an income statement or a balance sheet.

**Course Outcome:**

CO1	:	To analyze business transactions using accrual basis accounting according to Generally Accepted Accounting Principles (GAAP).
CO2	:	To manually prepare journal entries and post to ledger accounts using double-entry accounting procedures.
CO3	:	Aware of preparation of Final accounts.
CO4	:	Have knowledge in the accounting practice prevailing and knowledge in bill of exchange.
CO5	:	Have knowledge to prepare Income and Expenditure statement.

**Unit I**

Admitted in B. Com (IB) from the academic year 2020 Onwards

Creative Advertising, owned by Miss Abida Masood, provides advertising consulting services. During January 2011, the following events occurred:

- Jan. 2 Owner contributed Rs. 50,000 and a new computer costing Rs. 20,500 to start her business.
- Jan. 4 Office supplies were purchased on account for Rs. 4,000.
- Jan. 10 Creative Advertising obtained 12% 5-year loan of Rs. 20,000 from the bank.
- Jan. 12 Creative Advertising paid the utility bills for Rs. 2,750.
- Jan. 15 Paid the Rs. 3,000 in Accounts Payable from the purchase of office supplies on Jan. 4.
- Jan. 24 Advertising services completed in January were billed to clients Annie's Flowers at Rs.

18,300.

Jan. 27 Creative Advertising received Rs. 5,500 from Annies' Flowers, a client, as payment on account.

Jan. 30 Miss Abida Masood withdrew Rs. 6,000 of cash for personal use.

Requirement: You are required to pass Journal Entry, post to appropriate general ledger account and make a trial balance?

## Unit II

Enter the following transactions in the books of Supriya, the owner of the business.

2006

- January 8 Purchased goods worth Rs.5,000 from Sarita on credit.
- January 12 Neha Purchased goods worth Rs.4,000 from Supriya on credit.
- January 18 Received a Cheque from Neha in full settlement of her account Rs.3,850. Discount allowed to her Rs.150
- January 20 Payment made to Sarita Rs.4,900. Discount allowed by him Rs.100.
- January 22 Purchased goods for cash Rs.10,000.
- January 24 Goods sold to Kavita for Rs.15,000. Trade discount @ 20% is allowed to her.

January 29 Payment received from Kavita by Cheque.

## Unit III

Enter the following transactions of the Premier Trading Company in Cash Book with three columns- Discount, Cash and Bank and balance the accounts as on 31st December 2004:

- 2004 Dec. 1 Cash in hand Rs 4,000
- 2004 Dec. 1 Bank Rs 1,000 (Cr.)
- 2004 Dec. 3 Received a cheque from A Rs 290 and allowed him discount of Rs 40
- 2004 Dec. 7 A's cheque deposited into the bank
- 2004 Dec. 10 Withdrew from bank for office use Rs 800
- 2004 Dec. 12 Paid B/P by cheque Rs 600
- 2004 Dec. 15 B/R from Ram. Rs 2,500: Discounted it, crediting with bank Rs 2,400
- 2004 Dec. 20 Issued a cheque for Petty Cashier Rs 100
- 2004 Dec. 25 Paid to Gupta by cheque Rs 920; discount received Rs 30

2004 Dec. 28 Made cash-sales Rs 900.

## Unit IV



*Admitted in B. Com (IB) from the academic year 2020 Onwards*

Mr. Robert commenced business on 1st January, 2011 with a capital of Rs.100,000 in cash. On the same date he opened the bank account in ADCB and deposited Rs. 20,000. During the month of January 2011 the following transactions took place:

Admitted in B. Com (IB) from the academic year 2020 Onwards

Jan 1 Bought goods for cash 70,000  
 2 Sold goods to Steve Co. (Credit) 38,000  
 15 Sold goods for cash 9,000  
 21 Steve Co. paid by cheque 35,000  
 22 Stationery bill paid by cheque 2,000  
 22 Telephone bill by cash 500  
 31 Paid rent by cash 2,000  
 Paid salaries by cash 3,000  
 Withdrew cash personal use 5,000

**Required:**

Make journal entries for the transactions and post them to ledgers.

**Unit V**

Prepare Income and Expenditure Account from the Receipts and Payments Account of Youngsters Health club, Jhansi for the year ending 31st December, 2006.

**Receipt & Payment A/c**

Receipts	Amount	Payment	Amount
Opening balance	2400	Rent	3600
Subscriptions	16000	Stationery	450
Entrance fees	200	Salary	450
Sale of Investments	8000	Purchase of Equipment's	5500
Sale of old almirah (Book value Rs 1800)	800	Expenses on competitions	2800
Donation	2500	Miscellaneous Expenses	650
Closing balance	8100	Furniture Purchased	4000

Admitted in B. Com (IB) from the academic year 2020 Onwards

**Semester-II**

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCP2CA	<b>Financial Accounting-II</b>	4	0	5	0	Theory

**Introduction:**

The technical skills needed to know the depreciation, partnership account and branch account.

**Course Outcome:**

CO1	:	To create funds for replacement of assets.
CO2	:	To evaluate the performance of the department with previous result.
CO3	:	To analyze the licenses for Royalties.
CO4	:	To evaluate the inventory, profit and loss account of the Business
CO5	:	To know about partnership admission, retirement & death, insolvency

**Unit I:****[12 Periods]**

Depreciation – Straight line method - Written down value - Sinking fund - Insurance Method - Annuity Method.

**Unit II:****[12 Periods]**

Departmental Accounts: - Basis for allocation of expenses - Inter departmental transfer at cost or selling price

**Unit III:****[12 Periods]**

Royalty accounts - Single entry system

**Unit IV:****[12 Periods]**

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**Branch accounts (Excluding Foreign Branch) - Hire Purchases Account**

Admitted in B. Com (IB) from the academic year 2020 Onwards

**Unit V:****[12 Periods]**

Partnership account – Admission of a Partner – Retirement of a partner - Death of a partner -  
Insolvency of a partner.

**Note:** Distribution of marks 80% Problem and 20% Theory.

**Text book:**

1. Advanced Accountancy, S.P.Jain and K.L.Narang ,Vol-II – 2014

**Reference :**

1. Advanced Accountancy, S.N.Maheswari, T.S.Reddy, Vikas publishers -2012
2. Financial Accounting, T.S Reddy and Dr.A.Moorthy,Margham Publications -2012
3. Principles of Accountancy. VinayakamN PI Mani Published by S Chand & Company Pvt Ltd – 4<sup>th</sup> Edition

**Mapping of Course Outcomes with Program Outcomes:**

Course Outcomes	Program Outcomes							
	P01	PO2	P03	P04	P05	P06	P07	P08
CO1	L	L						H
CO2			M			H		
CO3	L	M						
CO4			M			H		
CO5	L	M						H

**Semester: II**

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCP2CP	Financial Accounting II	2	0	0	4	Practical

**Introduction:**

This course will expose students to the development and use of manual and computerized accounting systems. Students will have the opportunity to use accounting software packages to apply their accounting knowledge to real life situations.

**Course Outcome:**

CO1	After successfully qualifying practical examination, students will be awarded certificate to work with well-known accounting software.
CO2	Student will do by their own create company, enter accounting voucher entries including advance voucher entries, do reconcile bank statement, do accrual adjustments, and also print financial statement.
CO3	Students do possess required skill and can also be employed as Tally data entry operator.
CO4	This is a beginner course of tally. ERP covering the topics basics of accounting and inventory in tally.
CO5	It's designed to handle accounts in simple.

**List of Computer Application in Accounting (Tally)****1. Create company in the name of "Rathinam& Co" in tally ERP 9 with VAT options.**

- ❖ Accounts with Inventory option.

*Admitted in B. Com (IB) from the academic year 2020 Onwards*

❖ Financial accounting year 01.04.2017 onwards.

Admitted in B. Com (IB) from the academic year 2020 Onwards

**2. To create below mentioned single ledger accounts in the books of “Rathinam & Co”.**

Mr. Kumar	Advertisement (Free Sample Send)
Commission Received in Advance	Bad Debit
Insurance Premium Pre-Paid	Depreciation

Advertisement (Free Samples Received)	Interest Paid
Commission Received	Provision for Doubtful Debit

**3. Create multiple ledgers under appropriate predefined groups with the opening balance as on 01.04.2017 in “Rathinam & Co.**

Particulars	Rs.	Particulars	Rs.
Ramesh (Sundry Debtors)	52,000	Rent, Rates and Taxes	3,600
Mohan (Sundry Creditors)	22,000	Insurance premium paid on 1st January, 20016	2,400
Cash in Hand	10,392	Cash at SBI Bank	6,200
Furniture	3,500	Machinery	24,000
Motor Car	22,000	Wages	23,600
Purchases	145,000	General Expenses	2,680



Admitted in B. Com (IB) from the academic year 2020 Onwards

Sales	2,92,000	Carriage Inward	2,040
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Admitted in B. Com (IB) from the academic year 2020 Onwards

Sales Returns	2,600	Carriage outward	1,630
Salaries	8,420	Fuel and Power	6,430
Opening Stock	11,400	Rathinam & Co's Capital	20,000
Motor Car Expenses	6,108	Drawings	8,000

**4. Create the following Multiple Groups under Fixed Assets in the books of M/s. Bharath Electronics:**

Computer	Furniture	Buildings
Bank interest	Bank Charges	

**5. Create the following data in the books of M/s. Bharath Electronics:**

- Unit of Measurement:** Nos. (Numbers), Doz. (dozen)
- Godown:** Tech Zone Godown, 16/25, Rathinam Corner, Eachanari, Coimbatore. Under Primary. By allow storage of material option as yes.
- Stock Categories:** 15" & 17" (LG Monitor Inch wise)
- Stock Groups:**

LG Monitor	Printer	Keyboard
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**e) Stock Item:**

LG Monitor 15"	HP Laser 1010
LG Monitor 17"	Dell Key Board
Samsung Printer	Lenova Keyboard
TVS Epson Printer	Asus Keyboard

**6. Record the following vouchers in the books of Universal Company Ltd.**

- 04-04-2014 Withdrawn Rs.20, 000 from bank of India and transferred to Petty cash book.

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- 08-04-2014 paid 2,000 from petty cash for buying stationary for office.

Admitted in B. Com (IB) from the academic year 2020 Onwards

- 15-04-2014 made purchase from ultra tech cement Ltd. worth Rs.45, 000.
- 19-04-2014 issued cheque to ultra tech cement ltd for Rs.45, 000.
- 21-04-2014 sold goods worth of rs.75, 000 to civic center association.
- 25-04-2014 received a cheque from civic center associations for rs.75, 000

The save was deposited in the bank on the same date.

- 30-04-2014 paid staff salary of Rs.9800 from petty cash.

**7.Record the following vouchers in the books of TEXMO Trading Co. Pvt. Ltd.**

- 02-04-2014 Withdraw rs.10000 from bank of Baroda and transferred to petty cashbook.
- 05-04-2014 paid 1000 from petty cash for office expenses.
- 11-04-2014 made purchase from Hindustan Unilever Ltd. worth Rs.33000.
- 13-04-2014 issued cheque to Hindustan Unilever Ltd for Rs.20000.
- 14-04-2014 made purchase from Hindustan Unilever Ltd. worth Rs.26000.
- 18-04-2014 issued cheque of Rs.38000 to Hindustan Unilever Ltd.
- 21-04-2014 sold goods worth of rs.90000 to Tahuraa Traders Pvt.Ltd.
- 22-04-2014 received a cheque from Tahuraa Traders Pvt.Ltd.for Rs.75000.  
The same was deposited in the bank on the same date.
- 23-04-2014 sold goods worth of Rs.85000 to Tahuraa Traders Pvt.Ltd.
- 25-04-2014 received a cheque from Tahurra Traders Pvt.Ltd for Rs.75000.  
The same was deposited in the bank on the same date.
- 30-04-2014 paid staff salary of Rs.720

**PAY ROLL**

Admitted in B. Com (IB) from the academic year 2020 Onwards

**8.COMPUTE: 1. on Earning Total**

From amount	Amount up to	Slab type	Value basis
0	5000	Percentage	10
5000	10000	Percentage	15
10000		Percentage	20

In the above examples, the head would be computed on all earning total (all heads of types earnings for employees), as follows:

- For amount up to 5000-10%
- For amount above 5000 but upto 10000-15%
- For amount above 100000-20%

**Textbook:**

- 1.Tally ERP 10 (Power of Simplicity) Shraddha Singh and Navneet Mehra, 2014

**Reference Book:**

1. Learn TALLY 9 - Basic Financial Accounting Tutorial - Online
2. <http://dgtalworld.com/tally/Tally%20ERP%209%20at%20a%20Glance.pdf>

**Mapping of Course Outcomes with Program Outcomes:**

Course Outcomes	Program Outcomes								
	P01	P02	P03	P04	P05	P06	P07	P08	P09
CO1		L		L	H			L	H
CO2				H	L			L	H
CO3		L			L				
CO4				L					L
CO5		L			L				H

**Semester-III**

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCP3CA	Corporate Accounting - I	4	5	0	0	Theory

**Introduction:**

This paper covers the characteristics of the company accounting environment and its financial reporting requirements for companies, and expands on advanced financial accounting issues of shares, company final accounts, managerial remunerations, valuation of goodwill and liquidations.

**Course Outcome:**

CO1	:	To know how the company's issue of shares forfeiture and reuses, convert their shares into Stocks
CO2	:	To acquaint students with the legal formats and special items and adjustment pertaining to Underwriting of Shares and Debentures, Valuation of Shares etc.,
CO3	:	To Understand the how profits or losses are distributed before and after incorporation of Companies.
CO4	:	To examine the company's goodwill
CO5	:	To evaluate the liquidation of companies

**Unit I:****[12 Periods]**

Issue of shares: Par, Premium and Discount - Forfeiture - Reissue – Surrender of Shares – Rights Issue – Underwriting.

**Unit II:****[12 Periods]**

*Admitted in B. Com (IB) from the academic year 2020 Onwards*

**Redemption on Preference Shares - Debentures – Issue – Redemption – Profit prior to incorporation  
(include all Ratios).**

Admitted in B. Com (IB) from the academic year 2020 Onwards

**Unit III:** [12 Periods]  
Final Accounts of Companies - Calculation of Managerial Remuneration.

**Unit IV:** [12 Periods]  
Valuation of Goodwill and Shares – Need – Methods of valuation of Goodwill and Shares.

**Unit V:** [12 Periods]  
Liquidation of Companies - Statement of Affairs -Deficiency account.

**Textbook:**

1. Shukla and Grewal – Advanced Accountancy - II, Sultan Chand & Sons.

**Reference:**

1. R.L. Gupta and Radhaswamy- Advanced Accountancy–Sultan Chand & Sons.
2. Jain and Narang, Advanced Accountancy, Kalyani Publishers.
- 3.Reddy & Moorthy - Corporate Accountancy.

**Mapping of Course Outcomes with Program Outcomes:**

Course Outcomes	Program Outcomes							
	P01	PO2	P03	P04	P05	P06	P07	P08
CO1	L	L						H
CO2		L	M			H		
CO3		L	M	M		H		H
CO4		L		M	M		H	
CO5	L		L		M		H	H



### Semester III

<b>Subject Code</b>	<b>Subject Title</b>	<b>Lecture</b>	<b>Tutorial</b>	<b>Practical</b>	<b>Credit</b>	<b>Type</b>
19BCP3CP	<b>Corporate Accounting - I</b>	0	0	4	2	Practical

### Introduction

Corporate accounting deals with processes such as the preparation of cash flow statements, financial records, balance sheets. It can be used to handle unique corporate business processes such as absorption, amalgamation and the creation of consolidated documents

### Course Outcome

CO1	:	Understand the regulatory environment in which the companies are formed and operate
CO2	:	Develop the ability to use the fundamental accounting equation to analyze the effect of business transactions on an organization's accounting records and financial statements.
CO3	:	Create reporting requirements of the Companies Act and relevant Indian Accounting Standards
CO4	:	Summarize issue of bonus shares and treatment of prior period profits
CO5	:	Analyze the treatment of debentures and its cancellation.

1. Reliance Industries Ltd. was formed with a nominal Share Capital of L 40, 00,000 divided into 4,00,000 shares of L 10 each. The Company offers 1,30,000 shares to the public payable L 3 per share on Application, L 3 per share on Allotment and the balance on First and Final Call. Applications were received for 1, 20,000 shares. All money payable on allotment was duly received, except on 200 shares held by Y. First and Final Call was not made by the Company.

(I) How would you show the relevant items in the Balance Sheet of Reliance Industries Ltd?

2. On 1st April, 2012, Ashok Leyland Ltd. Was formed with an authorized capital of 50, 00,000 divided into 1, 00,000 equity shares of 50 each. The company issued prospectus inviting application for 90,000 Shares. The issue price was payable as under: On Applicant: L 15 on Allotment: L 20 On call: Balance amount the issue was fully subscribed and the company allotted shares to all the applicants. The company did not make the call during the year. Show the following:

(a) Share capital in the Balance Sheet of the company as per revised schedule - VI, Part-I of the companies Act, 1956. (b) Also prepare Notes to Account's for the same.

3. TVS Motor Company Ltd. has 5,000 10% Debentures of L20 each due for redemption on 30th Sept. 2015. Debenture Redemption Reserve has a balance of L20,000 on that date. Record the necessary entries at the time of redemption of debentures.

4. Sun Pharmaceutical Industries Ltd. invited applications for issuing 75,000 equity of L100 each a premium of L30 per share. The amount was payable as follows: On Application & Allotment – L 85 per share (including premium) On First and Final call the balance Amount Applications for 1,27,500 shares were received. Applications for 27,500 shares were rejected and shares were allotted on pro-rata basis to the remaining applicants. Excess money received on application and allotment was adjusted towards sums due on first and final call. The calls were made. A shareholder, who applied for 1,000 shares, failed to pay the first and final call money. His shares were forfeited. All the forfeited shares were reissued at L150 per share fully paid up.

Pass necessary journal entries for the above transactions in the books of Sun Pharmaceutical Industries Ltd.

5. Hindustan Petroleum Ltd. had 5, 00,000; 10% Debentures of 100 each outstanding on 31st Jan 2015. On this date, company decided to purchase 50,000 worth debentures at 97 in the open market. Give Journal entries if: (i) Debentures are purchased for immediate cancellation.

(ii) Debentures are purchase as investment.

(A), and on 31st March 2015 sold for 52,000 or (B) if cancelled on 31st March, 2015 (treatment of interest is to be ignored).

## Semester-IV

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCP4CA	Corporate Accounting II	4	5	0	0	Theory

### Introduction :

This paper covers the characteristics of the accounting environment and its financial reporting requirements for companies, and expands on advanced financial accounting issues related to Holding, Banking and Company Insurance

### Course Outcome:

CO1	:	To understand the principles of Mergers and Amalgamation, Absorption
CO2	:	To know the operations of Holding companies
CO3	:	To know the Banking company accounts (New Format)
CO4	:	To understand the basic principles of Company Insurance
CO5	:	To know the standards of IFRS

Unit I: [12 Periods]  
Accounting for Mergers and Amalgamation – Absorption and Internal Reconstruction.

Unit II: [12 Periods]  
Holding Company Accounts - Consolidation of Balance Sheets - Contingent Liability - Unrealized Profit - Revaluation of Assets - Bonus issue and Payment of dividend.

Unit III: [12 Periods]  
Banking Company Accounts - (New format only).

Unit IV:

[12 Periods]

Insurance Company accounts - General Insurance and Life Insurance - Under IRDA 2000 Act (New format only)

Unit V:

[12 Periods]

Statements of Accounts for Electricity Companies – Treatment of Repairs and Renewals – Human Resources Accounting - International Financial Reporting Standards (IFRS) Theoretical Aspects only.

**NOTE Distribution of Marks: Theory - 20% Problems - 80%**

**Textbook:**

1. Advanced Accounting - II, S.P. Jain & K.L. Narang, Kalia Publications, New Delhi.

**Reference :**

1. Corporate Accounts “Gupta R.L. & Radhaswamy M. Theory Method and
2. Application-13th Revised Edition 2006, Sultan Chand & Co., New Delhi.
3. Advanced Accountancy, Part-I”, Dr. M.A. Arulanandam, Dr. K.S. Raman, Himalaya Publications, New Delhi. 2003.

**Mapping of Course Outcomes with Program Outcomes:**

Course Outcomes	Program Outcomes							
	P01	P02	P03	P04	P05	P06	P07	P08
CO1	L	L	M	M			H	H
CO2		L	L		M	M	H	H
CO3		L	L	M	M			
CO4	L	L		M	M		H	
CO5		L		M		M		H

## Semester IV

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
19BCP4CP	Corporate Accounting - II	0	0	4	2	Practical

### Introduction:

Corporate Accounting is a special branch of accounting which deals with the accounting for companies, preparation of their final accounts and cash flow statements, analysis and interpretation of companies' financial results and accounting for specific events like amalgamation, absorption, preparation of consolidated balance sheets.

### Course Outcome:

To help the students understand the techniques of restructuring and liquidating the corporate entities.

CO1	:	Understand the regulatory environment in which the companies are formed and operate
CO2	:	Understand the techniques of restructuring and liquidating the corporate entities
CO3	:	Analysis knowledge of recent developments in corporate accounting
CO4	:	Understanding of the accounting requirements for a corporate group and familiarity with the theory underlying the methods used to account for inter-company investments.
CO5	:	Evaluation of Value goodwill and shares under various methods

1. Hindustan Unilever. Ltd and Z Ltd amalgamated on and from 1<sup>st</sup> January 2015. A new company Hindustan Unilever ITC Ltd was formed to take over the business of the existing companies. Balance sheet as on 31.12.2014.

<b>Liabilities</b>	<b>Hindustan Unilever. Ltd</b>	<b>ITC Limited. Ltd</b>	<b>Assets</b>	<b>Hindustan Unilever. Ltd</b>	<b>ITC Limited. Ltd</b>
Equity share capital Rs.10	60,00,000	70,00,000	Sundry Fixed assets	85,00,000	75,00,000
General reserve	15,00,000	20,00,000	Investment	10,50,000	5,50,000
Profit & Loss A/c	10,00,000	5,00,000	Stock	12,50,000	27,50,000
Statutory Reserves	5,50,000	2,00,000	Debtors	18,00,000	40,00,000
12% Debentures	30,00,000	40,00,000	Bank & Cash	4,50,000	4,00,000
Sundry creditor	10,00,000	15,00,000			
	<b>1,30,50,000</b>	<b>1,52,00,000</b>		<b>1,30,50,000</b>	<b>1,52,00,000</b>

ITC Limited. Ltd issued enough number equity shares for the net assets; compute purchase consideration and mode of discharge thereof draft the balance sheet of **Hindustan Unilever ITC Ltd.** After amalgamation.

### **1. Nature of amalgamation**

As the question is silent about nature of amalgamation, it is assumed as amalgamation in the nature of purchase.

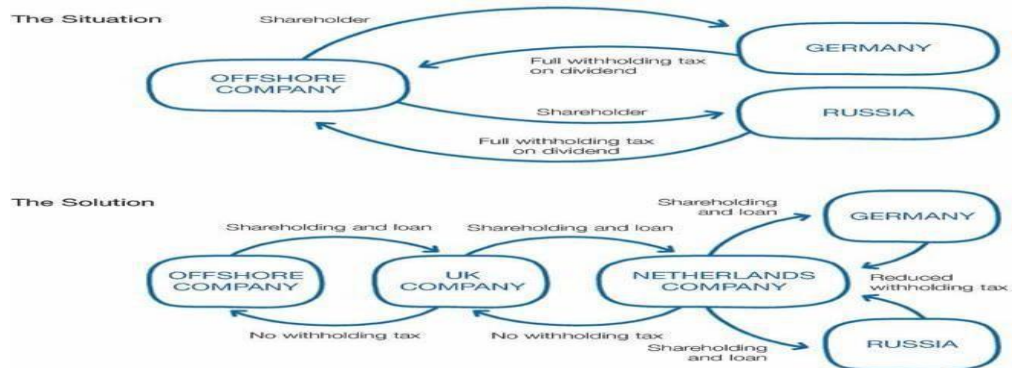
### **2. Method of accounting**

It is assumed the nature to amalgamation is purchase then the method of accounting will be purchase method.

### **3. Purchase consideration**

The information related to purchase consideration is not given in the question and it is clearly mentioned that is discharged based on net assets of selling companies.

## 2. Holding Company for Dividends and CGT Planning



### Holding Company- Case Study

Mr. Rathinam is purchasing the majority of the shares in two successful companies, located in Russia and Germany respectively. Both businesses may require loan finance to be made from the holding company and both businesses are generating good dividends. There is also a five-year exit strategy that is likely to result in a large capital gain that would be taxable for Mr Rathinam in his home country.

### Questions

Dividends paid out of Russia and Germany would normally be subject to withholding tax. Interest paid out of Russia and Germany would also generally attract a withholding tax. Mr Rathinam home country would charge capital gains tax upon the resale of the shares in the Russian and German companies.

3. Axis Bank announced that it would acquire the investment banking area of Enam Securities in an all-stock deal for around \$455 million (INR2067 crore or INR20.67 billion). Shareholders of Enam would get 90% of the total compensation while rest 10% would be given to employees, but only after three years of their continuing in service. It was proposed that functional areas of Enam Securities such as investment banking, retail equities, institutional investments in equities, and distribution of financial products, NBFC (Non-Banking Financial Company) and the other related areas will be merged into an entirely owned subsidiary of Axis Bank. On the other hand, the latter will also divest the investment banking business into the subsidiary. As consideration, shareholders of Enam Securities will get 5.7 shares of Axis Bank for each share held by them that would turn out to be about 3.3% of Axis Bank's equity stake. Upon the consent from Axis



Bank's shareholders and the RBI (Reserve Bank of India), Vallabh Bhansali (Chairman) would also be inducted as an independent director. As Managing Director (MD) and CEO of the newly proposed entity, Manish Chokhani will take up charge, while Jagdish Master (co-founder Enam) would continue to act as a board member. About 450 employees of Enam would now work with Axis Bank, who will also transfer net current assets worth INR300 crore to the bank.

### **Questions**

1. Do you support Axis Bank's proposal to acquire Enam Securities? Why?
2. Which part of the deal was neglected by Axis Bank? Comment?
3. How do you think Enam Securities could have done differently instead of merging with Axis Bank?
4. The Life Insurance Corporation of India (LIC), a public sector enterprise, is the largest insurance company in India, selling insurance products and related services. In March 2001, LIC had a total asset base of Rs 1936.2 billion and a total premium income of Rs 342.07 billion. By April 2002, the total sum assured under 23.2 million policies stood at Rs 1925.7 billion. LIC had a variety of insurance plans to cater to various categories of people and their diverse needs. Housing loans were granted through its subsidiary and LIC sold its market savings and investment products through its mutual fund subsidiary, LIC Mutual Fund Ltd. To serve its 140 million policyholders (2001 end), the insurance giant had 1.25 lakh employees and 6.51 lakh agents across the country. The company, which was based in Mumbai, had seven zonal offices, 100 divisional offices, and 2,048 branch offices that spanned the country. LIC's penetration in rural areas was very high; 18% of its total business came from rural areas.

### **Questions**

1. Understand the operations of LIC and the various products offered by the company  
The changes sweeping the Indian insurance industry after the entry of private players
2. Understand the steps taken by LIC in order to combat the competition
3. A general understanding of the Indian insurance market and the various private players present in the industry

### **5. Merger and Acquisition in Banking Industry: A Case Study of ICICI Bank Ltd.**

I. Mergers and Acquisitions by ICICI Bank Ltd. Amalgamation of SCICI. ICICI acquired SCICI Limited, a diversified financial institution in which ICICI had an existing 19.9% equity interest. ICICI acquired SCICI principally to benefit from the scale efficiencies of being a larger entity. The assets of SCICI amounted to Rs. 50.4 billion (US\$ 1.0 billion), approximately 16.8% of ICICI's total assets at year-end fiscal 1996. The business combination was accounted for by the purchase method. The business combination resulted in negative goodwill of Rs. 3.1 billion

(US\$ 65 million) as the purchase price was less than the fair value of the net assets acquired. Of this amount, Rs. 600 million (US\$ 13 million) was set-off against certain property and equipment and an amount of Rs. 253 million (US\$ 5 million) was accrued to income in each of the years for fiscal 1997 to fiscal 2001. In addition, in fiscal 1998, income of Rs. 242 million (US\$ 5 million) was accrued from the sale of SCICI's headquarters building in Mumbai.

II. Amalgamation of ITC Classic Finance Ltd. It was one of the first-of-its-kind mergers in the country's financial sector, ITC Classic Finance Ltd, the beleaguered non-banking financial arm of ITC Ltd, and country's premier development financial institution, Industrial Credit Investment Corporation of India (ICICI) to merge their operations and share swap ratio for ITC Classic-ICICI merger was 15:1. Tobacco major, ITC was desperately scouting a buyer for ITC Classic, which had accumulated losses of over Rs. 300 crore. ITC Classic Finance Ltd was named after ITC's premium cigarette brand 'Classic.' It was incorporated in 1986. ITC Classic was a non-banking finance company (NBFC). Largely, it was engaged in hire, purchase, and leasing operations

1. What are the ways a company can acquire another company?
2. What is the proportion of mergers and acquisitions entailing company?
3. "A merger model is used to analyze the financial profiles of 2 companies, the purchase price and how the purchase is made, and determines whether the buyer's EPS increases or decreases.
4. Why Would A Company Want To Acquire Another Company?

## Semester-V

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCP5CA	Cost & Management Accounting	4	5	0	0	Theory

### Introduction:

Cost and management accountants focus on both Inventory and Financial management. They help manage the day-to-day finances of a company

### Course Outcome:

CO1	:	To understand the role of management accounting information in assisting management in undertaking planning, performance measurement, controlling and decision-making
CO2	:	To apply traditional and contemporary approaches to product costing in job, process and activity-based costing environments
CO3	:	Use standard costs to prepare budgets for planning and control purposes
CO4	:	To Identify relevant information for decision making purposes in order to produce financial analyses for a range of decisions such as product-mix, pricing, outsourcing and special orders
CO5	:	To figure out the contractual issues in an agency

### Unit I:

[12Periods]

Introduction - Nature and scope of cost Accounting and Management Accounting - Cost Accounting Vs Management Accounting vs. Financial Accounting - Advantages and limitations of cost accounting - Installation of costing system - Cost concepts - classification of cost - preparation of cost sheet.

**Unit II:**

[12Periods]

Elements of cost material - Direct and indirect material cost - Issue of materials of production pricing methods - Labour cost - Direct and indirect labour cost - Methods of payment of wages - incentive plans - over heads classification - allocation and apportionment of over heads.

**Unit III:**

[12Periods]

Methods of Costing: Single or output costing - Job/Contract costing Process Costing.

**Unit IV:**

[12Periods]

Financial Statement Analysis: Meaning – advantages – limitations - Different types of Financial Statements - Preparation and presentation of financial statements - comparative balance sheets - Horizontal and vertical analysis - common size balance sheet (including problems).

**Unit V:**

[12Periods]

Ratio Analysis: Meaning of ratio analysis - Classification of ratios - Advantages and limitations of Ratio analysis - computation and interpretation of different accounting Ratios.

**Text Books:**

1. Cost Accounting: R.K. Prasad - Jai Bharath Publishers (2016)

**Reference:**

1. Cost Accounting: Jain and Narang - KalyaniPublishers (Edition-2012)

2. Cost Accounting: TulsianP.C. (Author), TulsianBharat - S.Chand Publications (Edition-2008)

**Mapping of Course Outcomes with Program Outcomes:**

Course Outcomes	Program Outcomes							
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1		L	L	M	M	M		H
CO2	L			M			H	
CO3	L			M		M		H
CO4		M	M		M			H
CO5	L			M			M	H

## Semester V

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCP5CP	Cost & Management Accounting Practical	2	0	0	4	Practical

### Introduction

Cost accounting is defined as the application of costing and cost accounting principles, methods and techniques to the science, art and practice of cost control and the ascertainment of profitability. It includes the presentation of information derived therefore for the purposes of managerial decision making.

CO1	: Describe the EOQ Concepts of Cost Accounting Apply Cost Accounting Methods to Identify Profitable Products and Services
CO2	: Analyse Cost Accounting Methods to Optimize the Use of People, Resources, and Materials
CO3	: Create Costing Reports, Including a LIFO FIFO and price methods
CO4	: Understand Costing Reports, Including a remuneration and price methods.
CO5	: Summarize process cost accounting and prepare a marginal cost report
CO6	: Interpret variable cost variances and fixed cost variances

### Problem 1:

**From the following information calculate the Economic Order Quantity:**

Annual usage – 20,000 units

Cost of Materials (per unit) – Rs. 250

Cost of placing and receiving order – Rs. 2,000

Annual cost of carrying inventory (including interest) – 10% of cost

**Problem 2 :**

**Prepare a Cost Sheet for the year ended 31.3.86 from the following figures extracted from the books of Best Engineering Co.**

**Opening Stock:**

- (i) Raw Material 40,350,
- (ii) Work-in-Progress 15,000 and
- (iii) Finished Stock 35,590.

**Cost incurred during the period:**

Materials purchased 2,50,000, Wages paid 2,00,000, Carriage inward 2,000, Consumable Stores 10,000, Wages of Storekeeper 7,000, Depreciation of Plant & Machinery 10,000, Materials destroyed by Fire 5,000, Repairs & Renewals 5,010, Office Manager's Salary 10,000, Salary to Office Staff 20,500, Printing & Stationary 10,000, Power 10,500, Lighting for Office Building 2,000, Carriage outward 3,000, Freight 5,000, Entertainment 2,500, Warehousing charges 1,500, Legal charges 2,000, Expenses for participating in Industrial exhibition-6,000.

**Closing Stock:**

- (i) Raw material 35,000,
- (ii) Work-in-Progress 14,500, and
- (iii) Finished Stock 40,030. Profit 25% on cost.

**The following data are available for 2006:**

Raw material used		50000
Direct wages		30000
Lobour hour worked		10500 units
Lobour hour rate	Rs.2.00	

Office overhead		20000
Units produced	Rs.1.00	
Units sold	20000 units	
	18000@ Rs.10	

**It is expected that in 2007:**

- (a) Production will be 1,00,000 units.
- (b) Prices of materials will go up by  $33\frac{1}{3}\%$ .
- (c) Variable selling overhead and fixed expenses will rise by 25% and Rs. 25,000, respectively. What would be the cost per unit and selling price in 2007, if it is desired to maintain the same rate of profit sales as in 2006?

**Problem 3:**

**Calculate total monthly remuneration of workers A, B, C and D on the basis of the following information for the month of January 2007:**

- (i) Standard Production for each worker = 1,000 units
- (ii) Rate of wages = 10 paise per unit
- (iii) Bonus = Rs. 5 for each 1% increase over 90% of the standard.
- (iv) Dearness Allowance per month = 100% of piece wage.

**The units completed by the four workers were as under:**

A = 950 units, B = 900 units, C = 960 units, D = 850 units.

- 4. Analyze and compare any one company balance sheet and give the interpretation.
- 5. Prepare any one company Turnover and profitability ratios.

## SEMESTER- VI

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
	<b>LOGISTICS MANAGEMENT</b>		0	0		Theory

### Introduction:

Logistics management is a supply chain management component that is used to meet customer demands through the planning, control and implementation of the effective movement and storage of related information, goods and services from origin to destination. Logistics management helps companies reduce expenses and enhance customer service.

### Course Outcome:

CO1	:	To learn about logistics system elements, transportation, material handling, inventory and warehousing
CO2	:	To understand the framework of Indian shipping industry and port infrastructural development
CO3	:	To apply the operating systems in Containerization
CO4	:	To analyse the International freight principles
CO5	:	To evaluate the maritime frauds and unethical practices and global logistics

### UNIT I

[12Periods]

International marketing logistics – meaning – concept – objectives – value chain – logistics system elements – information – transportation – material handling – inventory – warehousing – communication – inbound logistics and outbound logistics.

### UNIT II

[12Periods]

International transport system – all transport – ocean – multi modelization – world sea borne trade –



world shipping – Indian shipping industry – port infrastructural development – issues in Indian shipping.

**UNIT III**

**[12Periods]**

Containerization – classification of containers – role of ICD and CFS – types of ships – operating systems : liners and tramp- features- merits and demerits.

**UNIT IV**

**[12Periods]**

International freight principles – factors – liner freight- advance freight- lump sum freight- back freight- prorate freight- dead freight – tramp freight – rebate system – air tariff structure – principles – types.

**UNIT V**

**[12Periods]**

Air shipment – consolidation – role and function of IATA – maritime frauds and unethical practices – institutional arrangements for resolving shipping problem – global logistics.

**BOOKS RECOMMENDED**

1. Fundamentals of Logistics Management, Douglas M. Lambert, James Stock, Lisa M. Ellram, Mc Graw Hill Irwin International Edition, 1998
2. Logistical Management- The integrated Supply Chain Process, Donald J.Bowersox, David J.Closs, Tata Mc Graw Hill Publishing Company Ltd., New Delhi, 5<sup>th</sup> Reprint, 2003
3. Logistics Management & World Seaborne Trade, Dr. Krishnaveni Muthiah, Himalaya Publishing House, New Delhi, 1999
4. Logistics Strategy Cases & Concepts, Roy D. Shapiro, James L. Heskett, West Publishing Co., 1985
5. Business Logistics Management- Theory and Practice, Vogt, WJ. Piennar, PWC. De. Wit, Oxford University Press, Southern Africa, 2002.

**Mapping of Course Outcomes with Program Outcomes:**

Course Outcomes	Program Outcomes							
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	L			M			M	
CO2			M			M		H

CO3	L				M		H	
CO4			M					H
CO5	L			M		M		H

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
	<b>LOGISTICS MANAGEMENT</b>		0	0		Theory

**Introduction:**

Logistics management is a supply chain management component that is used to meet customer demands through the planning, control and implementation of the effective movement and storage of related information, goods and services from origin to destination. Logistics management helps companies reduce expenses and enhance customer service.

**Course Outcome:**

CO1	:	To learn about logistics system elements, transportation, material handling, inventory and warehousing
CO2	:	To understand the framework of Indian shipping industry and port infrastructural development
CO3	:	To apply the operating systems in Containerization
CO4	:	To analyse the International freight principles

CO5	:	To evaluate the maritime frauds and unethical practices and global logistics
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Unit I	[12Periods]
Chart work on logistics system elements, transportation, material handling, inventory and warehousing	
Unit II	[12Periods]
Create the framework of Indian shipping industry and port infrastructural development	
Unit III	[12Periods]
Draft the operating systems in Containerization	
Unit IV	[12Periods]
Draft the International freight principles	
Unit V	[12Periods]
Analyse the maritime frauds and unethical practices and global logistics	

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
19BCPC04	Computer Application in Business	4	0	0	4	Theory

**Introduction:**

Computer Applications in Business is designed to introduce the first year AIT freshman students to the world of computers and software applications.

**Course Outcome:**

CO1	:	To understand computer basics – input devices, output devices, hardware, software and operating system - based content
CO2	:	To perform word processing, create, edit and format documents in software.
CO3	:	To calculate, organize, edit and present numerical data in spreadsheet.
CO4	:	To utilize database for creating files, perform queries, and create forms and reports.
CO5	:	Demonstrate fundamental knowledge of MS Word.

**Unit I:**

**[12 Periods]**

Introduction to computers – Meaning – Characteristics – Areas of Application – Components of Computer – Memory and control units – Input and Output devices – Hardware and Software – Operating Systems.

**Unit II:**

**[12 Periods]**

Word – Creating Word Documents – Creating Business Letters using wizards – Editing Word Documents – Inserting Objects – Formatting documents –spell check and grammar check  
 – Word Count, Auto Correct – Working with tables – Saving, opening, closing and

Protecting documents – Mail Merge

**Unit III:**

**[12 Periods]**

Introduction to Spread Sheet (MS –Excel) – Introduction to spread sheets – entering and editing text, numbers and formulae – Inserting rows and columns Building Worksheets – Creating and formatting charts - Power Point Creating a simple presentation – Creating, inserting and deleting slides – Saving a Presentation.

**Unit IV:**

**[12 Periods]**

MS Access – Introduction – Parts of Access Window, Creating a Database, Relationships, Creating Table through Design View – Relationship – Query – Forms – Report

**Unit V:**

**[12 Periods]**

Page Maker – Menu – File, Edit, Utilities, Layout, Story, Type, Element, Window, Help –Working with Page Column – Indent.

**Text Book:**

1. MS Office 2000, Sanjay Saxena, Vikas Publishing House-2011

**Reference Books:**

1. Computer Applications in Business, S.V. Srinivasa Vallabhan Sultan Chand. -2011
2. Computer Applications in Business, TD Malhotra, Kalyani Publications PC. -2014
3. Computer Applications in Business, R. Parameswaran.S.Chand - 2010

**Mapping of Course Outcomes with Program Outcomes:**

Course Outcomes	Program Outcomes								
	P01	PO2	P03	P04	P05	P06	P07	P08	P09
CO1	H	H		L	H	L	H	H	H
CO2	H	H	H	L	H		H	H	H

CO3	H	H	L	L	H	H	H	H	H
CO4	H	H		H	H	L	H	H	H
CO5	L	H		L	H	L	H	H	L

<b>Subject Code</b>	<b>Subject Title</b>	<b>Lecture</b>	<b>Tutorial</b>	<b>Practical</b>	<b>Credit</b>	<b>Type</b>
	<b>Computer Application in Business</b>	<b>0</b>	<b>0</b>	<b>4</b>	<b>2</b>	<b>Practical</b>

**Introduction:**

Technology has become the backbone of almost every industry, specialized skills that come from Microsoft Office training and other Microsoft products.

**Course Outcome:**

CO1	:	To apply computer resources Business and Academics.
CO2	:	To construct business and academic documents using Microsoft Word
CO3	:	To construct business and academic documents using Microsoft EXCEL
CO4	:	To develop presentations containing animation and graphics using Microsoft PowerPoint.
CO5	:	To integrate Microsoft Access applications in business for creations of database.

## **I - MS WORD**

1. Type Chairman's speech/ Auditor's report / Minutes/ Agenda and perform the following operations: Bold, Underline, Font Size, style, Background color, Text color, Line spacing, Spell Checking, Alignment, Header & Footer, Inserting pages and page numbers, Find and Replace.
2. Design an invoice and Account sales by using Drawing tool bar, Clip Art, Word Art, Symbols, Borders and Shading.
3. Prepare a Class Time Table and perform the following operations: Inserting the table, Data Entry, Alignment of Rows and Columns, Inserting and Deleting the Rows and Columns and Change of Table Format.
4. Prepare a Shareholders meeting letter using Wizard/ Templates for 10 members using mail merge operation.
5. Resume Preparation.

### **Unit II**

**[12 Periods]**

## **II - MS EXCEL**

1. Prepare a mark list of your class (minimum of 5 subjects) and perform the following operations: Data Entry, Total, Average, Minimum and Maximum Result and Ranking by using arithmetic and logical functions and sorting.
2. Prepare Final Accounts (Trading, Profit & Loss Account and Business Sheet) by using If logic formula.
3. Draw the different type of charts (Line, Pie, Bar) to illustrate year-wise performance of sales, purchase, profit of a company by using chart wizard.
4. Prepare a statement of Bank customer's account showing simple and compound interest calculations for 10 different customers using mathematical and logical functions.

### **Unit III**

**[12 Periods]**



### **III - MS POWERPOINT**

1. Design presentation slides for a product of your choice. The slides must include picture of the Product, name, brand name, type of product, characteristics, special features, price, special offer etc. Add voice if possible to explain the features of the product. The presentation should work in manual mode.
2. Design presentation slides for organization details for 5 levels of hierarchy of a company by using organization chart.
3. Design slides for the headlines News of a popular TV Channel. The Presentation Should contain the following transactions: Top down, Bottom up, Zoom in and Zoom out. - The presentation should work in custom mode.
4. Design presentation slides about an organization and perform frame movement by interesting clip arts to illustrate running of an image automatically. Design presentation slides for the Seminar/Lecture Presentation using animation effects and perform the following operations:

Creation of different slides, changing background color, font color using word art.

### **Unit IV**

**[12 Periods]**

### **IV - MS ACCESS**

1. Prepare a payroll for employee database of an organization with the following Details: Employee id, Employee name, Date of Birth, Department and Designation, Date of appointment, Basic pay, Dearness Allowance, House Rent Allowance and other deductions if any. Perform queries for different categories.
2. Create mailing labels for student database, which should include at least three tables, must have at least two fields with the following details: Roll Number, Name, Course, Year, College Name, University, Address, and Phone Number.

### **Text Book:**

1. Introduction to Computers, Peter Norton, Tata McGraw Hill Companies-2010.

### **Reference Books:**

1. Computer Applications in Business, R. Parameswaran.S.Chand - 2010
2. Computer Fundamentals, P. K. Sinha, Tata McGraw Hill Companies-2010

### **Mapping of Course Outcomes with Program Outcomes:**

Course Outcome	Program Outcomes								
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	H	H	L	H	H	H	H	H	H
CO2	H	H	L	L	H	L	H		
CO3	H	L	H		H		H	H	
CO4	H	H	L	L	H	L	H	H	H
CO5	H	H	L		H	L	H	H	

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	<b>Business Organization and Office Management</b>	<b>0</b>	<b>0</b>	<b>4</b>	<b>2</b>	<b>Theory</b>

**Introduction:**

The term business organization describes how businesses are structured and how their structure helps them meet their goals. In general, businesses are designed to focus on either generating profit or improving society.

**Course Outcome:**

CO1	:	To understand the Nature and scope of Business and Forms of Business Organization
CO2	:	To apply the Location of Business, Factors influencing location and localization of industries
CO3	:	To analyze the Stock Exchange and its functions
CO4	:	To apply the functions and significance of Office
CO5	:	To create the Office machines and equipments

**UNIT – I**

**[12Periods]**

Nature and scope of Business, Forms of Business Organization – Sole Trader, Partnership firms, Companies and Co-operative Societies – Public Enterprise.

**UNIT – II**

**[12Periods]**

Location of Business – Factors influencing location, localization of industries – Size of forms, Sources of Finance – Shares, Debentures, Public Deposits, Bank Credit and Trade Credit – Relative Merits and Demerits.

**UNIT – III**

**[12Periods]**

Stock Exchange - Functions – Procedure of Trading – Functions of SEBI – DEMAT of shares- Trade Association- Chamber of Commerce.

**UNIT – IV**

**[12Periods]**

Office – Its functions and significance – Office layout and office accommodation – Filing and Indexing

**UNIT – V**

**[12Periods]**

Office machines and equipments – Data Processing Systems – EDP –Uses and Limitations – Office Furniture.

**Text Book**

1. Y.K.Bhushan – Business Organisation and Management – Sultanchand & sons

**Books for Reference**

1. Shukla - Business Organisation and Management – S.Chand & Company Ltd.,
2. Saksena – Business Administration and Management – Sahitya Bhavan

**Mapping of Course Outcomes with Program Outcomes:**

Course Outcomes	Program Outcomes							
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	L			M			M	
CO2			M			M		H
CO3	L				M		H	
CO4			M					H
CO5	L			M		M		H

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	<b>Business Organization and Office Management</b>	<b>0</b>	<b>0</b>	<b>4</b>	<b>2</b>	<b>Theory</b>

**Introduction:**

The term *business organization* describes how businesses are structured and how their structure helps them meet their goals. In general, businesses are designed to focus on either generating profit or improving society.

**Course Outcome:**

CO1	:	To understand the Nature and scope of Business and Forms of Business Organization
CO2	:	To apply the Location of Business, Factors influencing location and localization of industries
CO3	:	To analyze the Stock Exchange and its functions
CO4	:	To apply the functions and significance of Office
CO5	:	To create the Office machines and equipments

**Unit I** **[12Periods]**

Chart work on Nature and scope of Business and Forms of Business Organization

**Unit II** **[12Periods]**

Case study on Location of Business, Factors influencing location and localization of industries

**Unit III** **[12Periods]**

Case study on Stock Exchange and its functions

**Unit IV** **[12Periods]**

Chart work on functions and significance of Office

**Unit V** **[12Periods]**

Create the Office machines and equipments

<b>Subject Code</b>	<b>Subject Title</b>	<b>Lecture</b>	<b>Tutorial</b>	<b>Practical</b>	<b>Credit</b>	<b>Type</b>
	<b>International Business Strategy</b>					Theory

**Introduction:**

International business strategy refers to plans that guide commercial transactions taking place between entities in different countries. Typically, international business strategy refers to the plans and actions of private companies rather than governments; as such, the goal is increased profit.

**Course Outcome:**

CO1	:	To understand the World of International Business and its challenges
CO2	:	To apply the International Politics and Economic Integration and International Culture International Trade
CO3	:	To analyse the International Business Strategy and its Global Strategic Planning
CO4	:	To create the International Business Strategies in Action
CO5	:	To evaluate the International Business Horizons

**Unit- 1:****[12Periods]**

World of International Business- Challenges of International Business.-Multinational Enterprises- Triad and International Business.

**Unit- II:****[12Periods]**

Environment of International Business- International Politics and Economic Integration- International Culture International Trade- International Trade International Finance

**Unit- III:****[12Periods]**

International Business Strategy- Global Strategic Planning- Organizing Strategy Production strategy- Global sourcing –Global supply management and technology transfer - Marketing strategy- Human Resource Management Strategy- Political Risk and Negotiation Strategy- International Financial Management.

**Unit- IV****[12Periods]**

International Business Strategies in Action - Corporate Strategy and National Competitiveness - Doing Business in European Community- Doing Business In Japan Doing Business in North America -Doing Business in Non-Trial Nations .

**Unit- V:****[12Periods]**

International Business Horizons - International Joint Ventures - Future Challenges of International Business.

**Text Bok**

1. Rungman.A.M and Hodgetts. R.M., International Business; A Strategic Management Approach, McGrawhill,.Inc, New Delhi- 1999-2000.

**References**

2. Keealas.A.G., Global Business Strategy, South –Western, 1999-2000,
3. Garland.J. and Farmer. R.N., International Dimension of Business Policy and Strategy, PWS-KENT 1999-2000,

**Mapping of Course Outcomes with Program Outcomes:**

Course Outcomes	Program Outcomes							
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	L			M			M	
CO2			M			M		H
CO3	L				M		H	
CO4			M					H
CO5	L			M		M		H



Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	<b>International Business Strategy</b>					Theory

**Introduction:**

International business strategy refers to plans that guide commercial transactions taking place between entities in different countries. Typically, international business strategy refers to the plans and actions of private companies rather than governments; as such, the goal is increased profit.

**Course Outcome:**

CO1	:	To understand the World of International Business and its challenges
CO2	:	To apply the International Politics and Economic Integration and International Culture International Trade
CO3	:	To analyse the International Business Strategy and its Global Strategic Planning
CO4	:	To create the International Business Strategies in Action
CO5	:	To evaluate the International Business Horizons

**Unit I**

**[12Periods]**

Chart work on World of International Business and its challenges

**Unit II**

**[12Periods]**

Case Study on International Politics and Economic Integration and International Culture International Trade

**Unit III**

**[12Periods]**

Create the International Business Strategy and its Global Strategic Planning

**Unit IV**

**[12Periods]**

Chart work on International Business Strategies in Action, Corporate Strategy and National Competitiveness

**Unit V**

**[12Periods]**

Case study on International Business Horizons

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	<b>Global Business Environment</b>					Theor y

**Introduction:**

The financial, cultural, governmental, technological and different forces which work outside an enterprise are part of its environment. The individual customers or facing enterprises as well as the management, customer groups, opponents, media, courts and other establishments working outside an enterprise comprise its environment.

**Course Outcome:**

CO1	:	To understand the nature, purpose of ethics and morals for organizational interests
CO2	:	To apply the Ethics in Marketing and Consumer Protection
CO3	:	To create the Ethics in Workplace
CO4	:	To evaluate the Prevention of Pollution and Depletion of Natural Resources
CO5	:	To analyse the Ethics in Accounting and Finance

**UNIT –I**

[12Periods]

Introduction to Business Ethics: The nature, purpose of ethics and morals for organizational interests; Ethics and Conflicts of Interests; Ethical and Social Implications of business policies and decisions; Corporate Social Responsibility; Ethical issues in Corporate Governance.

**UNIT II**

Ethics in Marketing and Consumer Protection – Healthy competition and protecting consumer’s interest, cultural impact on cultural diversification.

**UNIT III**

[12Periods]

Ethics in Workplace – Individual in the organization, discrimination, harassment, gender equality, RACE preferences in recruitment process.

UNIT IV

[12Periods]

Environment Issues: Protecting the Natural Environment - Prevention of Pollution and Depletion of Natural Resources; Conservation of Natural Resources.

UNIT V

[12Periods]

Ethics in Accounting and Finance – Importance, taxation issues and common problems. Legal environment of business – Monopolies – Company Law, Competition Act 2002. Foreign Exchange Management Act- Securities and exchange board of India Act - Customs and Central Excise Act - Central and State sales Tax - Consumer protection Act Patents Act.

Text Book

1.Ethics, Law, and Business by William A. Wines

References:

2. Abratt, D Sacks - Journal of Business Ethics, 1988 – Springer.

3. W. Michael Hoffman, Judith Brown Kamm, Robert E. Frederick, Edward S. Petry From the Tenth National Conference on Business Ethics Sponsored by the Center for Business Ethics at Bentley College.

**Mapping of Course Outcomes with Program Outcomes:**

Course Outcomes	Program Outcomes							
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	L			M			M	
CO2			M			M		H
CO3	L				M		H	
CO4			M					H
CO5	L			M		M		H

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	<b>Global Business Environment</b>					Theor y

**Introduction:**

The financial, cultural, governmental, technological and different forces which work outside an enterprise are part of its environment. The individual customers or facing enterprises as well as the management, customer groups, opponents, media, courts and other establishments working outside an enterprise comprise its environment.

**Course Outcome:**

CO1	:	To understand the nature, purpose of ethics and morals for organizational interests
CO2	:	To apply the Ethics in Marketing and Consumer Protection
CO3	:	To create the Ethics in Workplace
CO4	:	To evaluate the Prevention of Pollution and Depletion of Natural Resources
CO5	:	To analyse the Ethics in Accounting and Finance

Unit I [12Periods]

Chart work on the nature, purpose of ethics and morals for organizational interests

Unit II [12Periods]

Apply the Ethics in Marketing and Consumer Protection

Unit III [12Periods]

Case study on Ethics in Workplace

Unit IV [12Periods]

Chart work on Prevention of Pollution and Depletion of Natural Resources

Unit V [12Periods]

Ethics in Accounting and Finance

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	<b>Cargo Management</b>					Theor y

**Introduction:**

Cargo management refers to the entire process of organizing inbound and outbound goods for transport. This process ensures that the right products get to the right places in the right timeframe and at the right price. It does this by coordinating the processes between all parties—carriers, distributors, vendors, and shippers—to prepare, ship, store, and receive freight. The goal is simple; get the cargo to its destination safely, timely, and in the most efficient way possible.

**Course Outcome:**

CO1	:	To learn about the Cargo History, Concepts and Common terms used in Cargo handling
CO2	:	To understand the Cargo Rating and its Familiarization of Cargo Tariffs
CO3	:	To analyse the documentation and shippers declaration for dangerous goods
CO4	:	To apply the Cargo capacity of Air and Ships
CO5	:	To create the Documents Relating to Air Cargo

**Unit- I**

[12Periods]

Cargo History, Concepts and Common terms used in Cargo handling, Rules governing acceptance of Cargo.

**Unit-II**

[12Periods]

Cargo Rating- Familiarization of Cargo Tariffs. Rounding off of the weights/Dimensions/ currencies. Chargeable weight rating-Specific commodity rates, class rates, general cargo rates, valuation charges

**Unit- III**

[12Periods]

Documentation: Air way bill, charges correction advice, irregularity report, cargo manifesto, cargo transfer Manifesto, documents concerning postal mails and diplomatic mails. Shippers declaration for dangerous goods.

**Unit- IV**

[12Periods]

Handling- Cargo capacity of Air and Ships. Cargo needing special attention, introduction to dangerous goods regulations. Some important Cargo companies.

**Unit V**

[12Periods]

Documents Relating to Air Cargo

**Reference**

Air Cargo Tariff Manuals

IATA Live Animals Regulations Manuals IATA Special Mail

Manual.

**Mapping of Course Outcomes with Program Outcomes:**

Course Outcomes	Program Outcomes							
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	L			M			M	
CO2			M			M		H
CO3	L				M		H	
CO4			M					H
CO5	L			M		M		H

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	<b>Cargo Management</b>					Theor y

**Introduction:**

Cargo management refers to the entire process of organizing inbound and outbound goods for transport. This process ensures that the right products get to the right places in the right timeframe and at the right price. It does this by coordinating the processes between all parties—carriers, distributors, vendors, and shippers—to prepare, ship, store, and receive freight. The goal is simple; get the cargo to its destination safely, timely, and in the most efficient way possible.

**Course Outcome:**

CO1	:	To learn about the Cargo History, Concepts and Common terms used in Cargo handling
CO2	:	To understand the Cargo Rating and its Familiarization of Cargo Tariffs
CO3	:	To analyse the documentation and shippers declaration for dangerous goods
CO4	:	To apply the Cargo capacity of Air and Ships
CO5	:	To create the Documents Relating to Air Cargo

Unit I

Chart work on Cargo History, Concepts and Common terms used in Cargo handling

Unit II

Prepare the Cargo Rating and its Familiarization of Cargo Tariffs

Unit III

Create the documentation and shippers declaration for dangerous goods

Unit IV

Draft the Cargo capacity of Air and Ships

Unit V

Create the Documents Relating to Air Cargo



Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCPC02	<b>Taxation</b>	4	4	0	0	<b>Theory</b>

## **INTRODUCTION:**

An income tax is a tax imposed on individuals or entities (taxpayers) that varies with respective income or profits (taxable income). Many jurisdictions refer to income tax on business entities as companies' tax or corporate tax.

## **Course Outcome:**

<b>CO1</b>	To know about various basic concepts used in Income tax Act.
<b>CO2</b>	Impart knowledge on the provisions of Income tax law and practice and make students Compute the assessment practices under the various heads of income
<b>CO3</b>	Enable students to develop experience in identifying tax issues and applying the income tax Law to arrive at reasoned solutions to problems.
<b>CO4</b>	Described about the provisions of salary income, House property & business or profession and their computation
<b>CO5</b>	Exemplify professional judgments and advice on issues relating to tax payable by Individuals, and companies and other business structures in order to calculate an amount of tax payable or advice on a dispute that may alter the amount of tax payable

### **Unit I:**

**[12 Periods]**

Income Tax- Introduction- Definition- Assessment year – Financial year – previous year – Gross total income- Net total income- Agricultural income- Tax Rate for Different Persons. - Permanent Account Number (PAN) - Residential status- Scope of total income on the basis of residential Status - Exempted income under section 10

### **Unit II:**

**[12 Periods]**

Heads of Income ; Income from salary - Income from house property.

### **Unit III:**

**[12Periods]**

Income from Business or Profession - Capital gains.

### **Unit IV:**

**[12 Periods]**

Income from other Sources - Income of other persons included in assessed total income - Aggregation of income and set-off and carry forward of losses - Deductions from gross total income - Rebates and reliefs - Computation of total income - Tax liability of an individual and firm.

**Unit V:**

**[12 Periods]**

Advance tax, Tax Deduction at source, Tax collection at source & Self-Assessment Tax, Filing of Tax Challan's, Preparation & Online filing of TDS Returns, Provisions for filing Return of Income & Self-Assessment-Preparation of Return of Income & filing.

**Textbook:**

1. Pagare, Dinkar. Law and Practice of Income Tax. Sultan Chand and Sons, New Delhi.

**Reference:**

1. Lal, B.B. Income Tax Law and Practice. Konark Publications, New Delhi.

2. Dr. H.C. Mehrotra and Dr. S.P. Goyal, Income Tax Law & Practice (59th Edition A.Y 2018- 19), Sahitya Bhawan Publications, Calcutta.

**Mapping of Course Outcomes with Program Outcomes:**

Course Outcomes	Program Outcomes								
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1				L	L		L	H	
CO2	L			L		M		H	
CO3					M		M		H
CO4		L	L	M			M	M	H
CO5	L			L		M	M	H	

<b>Subject Code</b>	<b>Subject Title</b>	<b>Credit</b>	<b>Lecture</b>	<b>Tutorial</b>	<b>Practical</b>	<b>Type</b>
	<b>Taxation</b>	2	0	0	4	<b>Practical</b>

**Course Outcome:**

<b>CO1</b>	To know about various basic concepts used in Income tax Act.
<b>CO2</b>	Impart knowledge on the provisions of Income tax law and practice and make students Compute the assessment practices under the various heads of income
<b>CO3</b>	Enable students to develop experience in identifying tax issues and applying the income tax Law to arrive at reasoned solutions to problems.
<b>CO4</b>	Described about the provisions of salary income, House property & business or profession and their computation
<b>CO5</b>	Exemplify professional judgments and advice on issues relating to tax payable by Individuals, and companies and other business structures in order to calculate an amount of tax payable or advice on a dispute that may alter the amount of tax payable

Unit I

Chart work on Exempted income Under  
Section 10

Unit II

Prepare Statement of Income  
from salary

Unit III

Prepare Statement Income from Business or  
Profession

Unit IV

Draft a report on Computation of  
total income

Unit V

Demo on E-Filing returns

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	<b>Export – Import Finance</b>					Theor y

**Introduction:**

Import and export finance is subject to a plethora of rules and regulations by the country of the buyer; in many countries, importers require licenses to import certain goods or to engage in importing at all, and a myriad of quotas, tariffs, duties and regulations govern their activities.

**Course Outcome:**

<b>CO1</b>	To learn about Terms of International Payments, Modes of International Payments, Financing of Export Credit needs
<b>CO2</b>	To understand the concepts of Pre-shipment Finance and its Categories
<b>CO3</b>	To analyse the Post-shipment Credit Finance and Categories of Post-shipment Credit in rupees
<b>CO4</b>	To apply the Import finance against foreign loans of credit
<b>CO5</b>	To evaluate the Long term finance, Deferred payments for EXIM and its Categories of deferred payments

**UNIT – I**

**[12Periods]**

Introduction to Export Finance: Terms of International Payments – Modes of International Payments – Financing of Export Credit needs – Short Term Sources of Finance – Medium and Long Term Sources of Finance – Export Credit System in India.

**UNIT – II**

**[12Periods]**

Pre-shipment Finance – Categories of Pre-shipment Finance – Facilities of Pre-shipment Credit - Pre-shipment Credit in Foreign Currency (PCFC) – Interest rate on Pre-shipment Credit,

**UNIT –III**

**[12Periods]**

Post-shipment Credit Finance – Categories of Post-shipment Credit in rupees – Post-shipment credit in Foreign Currency – Refinance of Pre-shipment and Post- shipment Finance.

**UNIT – IV****[12Periods]**

Introduction of import finance – Bulk import finance for inputs – Import finance against foreign loans of credit – European – Asian Countries investment part feasibility – Foreign Exchange for import of inputs – Payments methods for imports.

**UNIT – V****[12Periods]**

Long term finance – Deferred payments for EXIM – Categories of deferred payments – Buyers credit – Application procedures for the long term finance – Approval bodies – conditions for approving. Financial agencies – Reserve Bank of India – Industrial and Export Credit Department – Exchange Control Department – EXIM Bank – Commercial Bank – Export Credit Guarantee Corporation – ICICI – IDBI – IFCI.

**Text Book:**

1. International Marketing : M. L. Varma & Agarwal

**BOOKS FOR REFERENCE:**

2. Export Import Finance : Parasram
3. International Finance : Maurice D. Levi

**Mapping of Course Outcomes with Program Outcomes:**

Course Outcomes	Program Outcomes							
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	L			M			M	
CO2			M			M		H
CO3	L				M		H	
CO4			M					H
CO5	L			M		M		H

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	<b>Export – Import Finance</b>					Theor y

**Introduction:**

Import and export finance is subject to a plethora of rules and regulations by the country of the buyer; in many countries, importers require licenses to import certain goods or to engage in importing at all, and a myriad of quotas, tariffs, duties and regulations govern their activities.

**Course Outcome:**

<b>CO1</b>	To learn about Terms of International Payments, Modes of International Payments, Financing of Export Credit needs
<b>CO2</b>	To understand the concepts of Pre-shipment Finance and its Categories
<b>CO3</b>	To analyse the Post-shipment Credit Finance and Categories of Post-Shipment Credit in rupees
<b>CO4</b>	To apply the Import finance against foreign loans of credit
<b>CO5</b>	To evaluate the Long term finance, Deferred payments for EXIM and its Categories of deferred payments

**Unit I**

**[12Periods]**

Chart work on Terms of International Payments, Modes of International Payments, and Financing of Export Credit needs

**Unit II**

**[12Periods]**

Case study on concepts of Pre-shipment Finance and its Categories

**Unit III**

**[12Periods]**

Create the Post-shipment Credit Finance and Categories of Post-Shipment Credit in rupees

**Unit IV**

**[12Periods]**

Applications of Import finance against foreign loans of credit

**Unit V**

**[12Periods]**

Case study on deferred payments for EXIM and its Categories of deferred payments

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	<b>Banking and Foreign Exchange</b>					Theory

**Introduction:**

The foreign exchange market works through financial institutions and operates on several levels. Behind the scenes, banks turn to a smaller number of financial firms known as "dealers", who are involved in large quantities of foreign exchange trading

**Course Outcomes:**

CO1	:	To understand the concepts of Evolution of commercial banks and functions of modern commercial banks
CO2	:	To apply the practical terms in Opening of an new account
CO3	:	To analyse the Negotiable instruments
CO4	:	To evaluate the Foreign exchange markets
CO5	:	To create the Exchange management by banks

**Unit 1**

**[12Periods]**

Definition of banker and customer- general relationship- Special relationship- Evolution of commercial banks – functions of modern commercial banks – branch banking – CRM in banking – Multinational banking – customer service.

**Unit 2**

**[12Periods]**

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- Closure of accounts.

**Unit 3**

**[12Periods]**

Negotiable instruments- meaning- characteristics- types- Bills of exchange- Essentials- Promissory note- essentials- Cheques- Essentials- Endorsement- Crossing of Cheques- Marking of Cheques.



**Unit 4****[12Periods]**

Foreign exchange markets- Features- participants- Interbank transactions- Interbank quotations- Interbank rates and arbitraging- Interbank dealings- cover deals- trading- funding of vostro account- swap deals.

**Unit 5****[12Periods]**

Exchange management by banks- Dealing position- exchange position- cash position- Accounting and reporting- Foreign exchange risk management- Measuring of Value At Risk (VAR).

**Text Book:**

1. Principles and practice of banking - Study material for Diploma in banking & finance (Macmillan Publication) 2008.

**References:**

2. International Financial Management – PG Apte, Mc Graw Hill, 2010
3. Banking theory law and practice – Gordon and Natarajan, Himalaya Publishing House, 2010

**Mapping of Course Outcomes with Program Outcomes:**

Course Outcomes	Program Outcomes							
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	L			M			M	
CO2			M			M		H
CO3	L				M		H	
CO4			M					H
CO5	L			M		M		H

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	<b>Banking and Foreign Exchange</b>					Theor y

**Introduction:**

The foreign exchange market works through financial institutions and operates on several levels. Behind the scenes, banks turn to a smaller number of financial firms known as "dealers", who are involved in large quantities of foreign exchange trading

**Course Outcomes:**

CO1	:	To understand the concepts of Evolution of commercial banks and functions of modern commercial banks
CO2	:	To apply the practical terms in Opening of an new account
CO3	:	To analyse the Negotiable instruments
CO4	:	To evaluate the Foreign exchange markets
CO5	:	To create the Exchange management by banks

**Unit I**

Chart work on the concepts of Evolution of commercial banks and functions of modern commercial banks

**Unit II**

Physically visit the bank and opening of new account in bank

**Unit III**

Physically visit the bank and create the Negotiable instruments

**Unit IV**

Case study on Foreign exchange markets

### Unit V

Evaluate the Exchange management by banks

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCPC01	Business Law	4	4	0	0	Theory

#### Introduction:

To familiarize the concept of business law concept, fundamentals, tools, techniques and its significance in the liberalized business environment. Students can learn the law and legal principles in various subject areas.

CO1	:	To know about the contract Act.
CO2	:	To evaluate breach of contract.
CO3	:	To analyze partnership Act.
CO4	:	To evaluate sales Act in India.
CO5	:	To know about bailment, guarantees and warranties.

#### UNIT – I

**12 Periods**

Law – Meaning – Law of Contract – Indian Contract Act-1872 – Formation - Essential elements of Valid and Void Contract – Terms of contract – Offer and Acceptance – Consideration.

#### UNIT – II

**12 Periods**

Types of Contracts – Breach of Contract.

**UNIT – III****12 Periods**

The Indian Partnership Act, 1932 with Amendments: General Nature of Partnership Deed– Rights and duties of partners – Registration and dissolution of a firm.

**UNIT – IV****12 Periods**

Law of Sales – Sales of Goods Act 1930 – Sales Vs Agreement to Sell-Conditions and Warranties – Transfer of property – Finder of lost goods – Performance of Contract of Sale – Rights of an unpaid seller

**UNIT – V****12 Periods**

Special Contracts – Bailment – Guarantees – Contract of agency – Types – Rights – Duties of Principal and agent – Termination of Agency.

**Text Book:**

1. **N.D Kapoor**, “Business Law”, Sultan Chand & Sons, New Delhi – 2005.

**Reference Books:**

2. **R.S.N Pillai & Bhagavathi** , “Business Law”, New Delhi – 2005.
3. **M.R Sreenivasan**, “Business Law”, Margham Publications.

**Mapping of Course Outcomes with Program Outcomes:**

Course Outcomes	Program Outcomes							
	P01	PO2	P03	P04	P05	P06	P07	P08
CO1		L			M			H
CO2	L			M		M	H	
CO3		L		M		M		H
CO4		L	L	M	H			H
CO5	L		M			H	H	

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
	<b>Business Law</b>	2	0	0	4	<b>Practical</b>

**Introduction:**

To familiarize the concept of business law concept, fundamentals, tools, techniques and its significance in the liberalized business environment. Students can learn the law and legal principles in various subject areas.

**Course Outcome:**

CO1	:	To know about the contract Act.
CO2	:	To evaluate breach of contract.
CO3	:	To analyze partnership Act.
CO4	:	To evaluate sales Act in India.
CO5	:	To know about bailment, guarantees and warranties.

Unit - I

Contract– Case study

Unit – II

Breach of contract – case study

Unit – III

Partnership deed – case study

Unit – IV

Finder of lost goods – case study

Unit – V

Termination of agency – case study

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	<b>International Marketing Management</b>					Theory

### **Introduction:**

International marketing management is the application of marketing principles by industries in one or more than one country. It is possible for companies to conduct business in almost any country around the world, thanks to the advances in international marketing.

### **Course Outcome:**

CO1	:	To understand the pricing Strategy of the products
CO2	:	To apply the new product pricing strategies on the new products
CO3	:	To evaluate the Forms of promotional activities in marketing
CO4	:	To create the Alternative channels of distribution
CO5	:	To learn about the wholesale and retail marketing decisions

### **Unit - I**

#### **Product and pricing Strategy:**

Meaning and concept of products – Product classification – Product line decisions –Product mix decisions –Branding and Packaging decisions – New product development strategy – Product life cycle strategies.

### **Unit-II**

#### **Pricing Strategy:**

Importance of pricing decisions in marketing –Factors affecting pricing decision, Price determination, pricing methods, new product pricing strategies – Product mix pricing strategies – Price changes.

### **Unit-III**

#### **Promotion Strategy:**

Meaning of marketing communication, Importance of promotion –Promotion mix, Forms of

promotion – Personal selling, Nature, Scope and importance – Advertising, Meaning, Objectives and importance – Media sales promotion – Nature, importance and techniques.

**Unit -IV:**

**Distribution Strategy:**

Meaning, Nature and importance, Alternative channels of distribution – Factors to be considered for selecting channel. Functions of distribution channels.

**Unit V:**

**Retailing and Wholesaling :**

Meaning, - Types of retailers –Retailer marketing process – Retailer marketing decisions – The future of retailing , wholesaling – Types of wholesalers –Wholesaler marketing decision, Trends in wholesaling.

**Text Book:**

1. Philip Kotler (Marketing Management-Analysis, Planning and Control- New Delhi, PHI- 2000 11th edition.

**Reference Books :**

1. Hepner H.W.: Modern Marketing- Dynamics and Management.
2. Boyd H.V. and West Fall R.: Marketing Research.

**Mapping of Course Outcomes with Program Outcomes:**

Subject Code	Subject Title	Program Outcomes												
		Lecture	Tutorial	Practical	Credit	Type	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	International Marketing Management													
CO2														
CO3														
CO4														
CO5														

**Introduction:**

International marketing management is the application of marketing principles by industries in one or more than one country. It is possible for companies to conduct business in almost any country around the world, thanks to the advances in international marketing.

**Course Outcome:**

CO1	:	To understand the pricing Strategy of the products
CO2	:	To apply the new product pricing strategies on the new products
CO3	:	To evaluate the Forms of promotional activities in marketing
CO4	:	To create the Alternative channels of distribution
CO5	:	To learn about the wholesale and retail marketing decisions

Unit I

Chart work on pricing Strategy of the products

Unit II

Create the new product pricing strategies on the new products

Unit III

Create the Forms of promotional activities in marketing

Unit IV

Create the Alternative channels of distribution

Unit V

Case study on wholesale and retail marketing decisions

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	<b>Customs Law &amp; Procedure</b>					Theory



**Introduction:**

Customs duty is a tax which the State collects on goods imported into or exported out of the boundaries of a country. Customs duties now form a significant source of revenue for all countries, more so in the case of developing countries like India.

**Course Outcome:**

CO1	:	To learn about the general procedures of central excise and concessions to small scale industry under central excise act
CO2	:	To analyse the Role of customs in international trade
CO3	:	To apply the Customs clearance procedure for home consumption
CO4	:	To evaluate the Provisions relating to interstate sales

**Unit I –central excise**

Nature, scope of central excise – general procedures of central excise – clearance of excisable goods – concessions to small scale industry under central excise act..

**Unit II– customs procedures**

Role of customs in international trade – assessable value – baggage – dutiable goods – duty – export, import manifest – bill of lading- import of cargo – import of personal baggage.

**Unit III – customs clearance procedure**

Customs clearance procedure for home consumption – for warehousing – for re- export – clearances by post for imports – prohibited exports – canalized exports – export against licensing – types of export.

**Unit IV – central sales tax**

Provisions relating to interstate sales – sales or purchases in course of import & exports out of india – principles of determining levy of central sales tax – concept of sale or purchase in the course of central & state traders – registration of dealers – exemptions & determinations of turnover.

**Unit V– relevant case studies from the above context**

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
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**Book:**

1. Central excise act : Taxmann publications

**Reference books**

2. Customs act : Taxmann publications

Course Outcomes	Program Outcomes							
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	L			M			M	
CO2			M			M		H
CO3	L				M		H	
CO4			M					H
CO5	L			M		M		H

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ct : Taxmann publications

**Mapping of Course Outcomes with Program Outcomes:**

	<b>Customs Law &amp; Procedure</b>					Theor y
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**Introduction:**

Customs duty is a tax which the State collects on goods imported into or exported out of the boundaries of a country. Customs duties now form a significant source of revenue for all countries, more so in the case of developing countries like India.

**Course Outcome:**

CO1	:	To learn about the general procedures of central excise and concessions to small scale industry under central excise act
CO2	:	To analyse the Role of customs in international trade
CO3	:	To apply the Customs clearance procedure for home consumption
CO4	:	To evaluate the Provisions relating to interstate sales

Unit I

Chart work on general procedures of central excise

Unit II

Analyse the Role of customs in international trade

Unit III

Case study on Customs clearance procedure for home consumption

Unit IV

Evaluate the Provisions relating to interstate sales

Unit V

Case study

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	<b>International Financial Management</b>					Theory

**Introduction:**

The international financial activities help the organizations to connect with international dealings with overseas business partners- customers, suppliers, lenders etc. It is also used by government organization and non-profit institutions.

**Course Outcome:**

CO1	:	To understand the International Money Markets, Money Market Instruments and International Capital Markets
CO2	:	To analyse the International Monetary and Financial Environment and apply the International Monetary Investments
CO3	:	To evaluate the Exchange Rate Theories, Derivatives, Forward Rate Agreements, Currency Futures and Interest Futures
CO4	:	To Create the International Development Associations

**UNIT – I**

International Financial Management – Definition – Meaning -International Money Markets – Money Market Instruments – International Capital Markets – Comparison of New York, Indian Money Market – International Bond Market – Bond Issue Drill – Bench Mark Drill – Euro Currency Market – Euro Dollar – Euro Deposit and Loans.

**UNIT – II**

International Monetary and Financial Environment – International Monetary Investments.

**UNIT – III**

Exchange Rate Theories – Derivatives – Forward Rate Agreements – Currency Futures and

Interest Futures - International Banking – Role of IMF in International Liquidity – International Institutions – World Bank.

#### UNIT – IV

International Development Associations – International Finance Corporation – The International Debt and Country Analysis – Recent Changes in International Financing.

#### UNIT – V

Case Studies (Based on the above units) Note: Question paper shall cover 100% Theory

#### Text Book:

1. International Finance : P. R. Bhatt

#### REFERENCES:

2. International Finance : Maurice D. Levi

3. International Finance Management : V. K. Bhalla

#### Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes							
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	L			M			M	
CO2			M			M		H
CO3	L				M		H	
CO4			M					H
CO5	L			M		M		H

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	<b>International Financial Management</b>					Theor y

**Introduction:**

The international financial activities help the organizations to connect with international dealings with overseas business partners- customers, suppliers, lenders etc. It is also used by government organization and non-profit institutions.

**Course Outcome:**

CO1	:	To understand the International Money Markets, Money Market Instruments and International Capital Markets
CO2	:	To analyse the International Monetary and Financial Environment and apply the International Monetary Investments
CO3	:	To evaluate the Exchange Rate Theories, Derivatives, Forward Rate Agreements, Currency Futures and Interest Futures
CO4	:	To Create the International Development Associations

Unit I

Chart work on International Money Markets, Money Market Instruments and International Capital Markets

Unit II

International Monetary and Financial Environment and apply the International Monetary Investments

Unit III

Exchange Rate Theories, Derivatives, Forward Rate Agreements, Currency Futures and Interest Futures

Unit IV

Create the International Development Associations

Unit V

Case study

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
19BCMA01	Managerial Economics	4	0	0	4	Allied Theory

**Introduction:**

This Subject provides enough insights on the concept of managerial economics. It also helps independent business person to take various decisions pertaining to price, quantity and market equilibrium

**Course Outcome:**

CO1	:	Apply economic reasoning to the analysis of selected contemporary economic problems
CO2	:	Understand how households (demand) and businesses (supply) interact in various market structures to determine price and quantity of goods and services produced and consumed
CO3	:	Analyze the efficiency and equity implications of government interference in markets.
CO4	:	Evaluate the intent and outcomes of government stabilization policies designed to correct macroeconomic problems
CO5	:	Use economic problem-solving skills to discuss the opportunities and challenges of the increasing globalization of the world economy.

**Unit I:**

Introduction – Meaning – Scope of Managerial Economics – Importance of the study of Managerial Economics – Two Major Functions of a Managerial Economist Demand Analysis: Introduction – Meaning and Law of Demand – Elasticity of Demand.

**Unit II:**

Introduction – Meaning and Forecasting– Level of Demand Forecasting – Criteria for Good Demand Forecasting – Methods or Techniques of Demand Forecasting – Survey Methods– Statistical Methods– Demand Forecasting for a New Products.

**Unit III:**

Introduction – Meaning of Supply and Law of Supply – Exceptions to the Law of Supply – Changes or Shifts in Supply. Elasticity of supply – Factors Determining Elasticity of Supply – Practical Importance – Market Equilibrium and Changes in Market Equilibrium.

**Unit IV:**

Introduction – Meaning of Production and Production Function – Cost of Production

**Unit V:**

Introduction – Meaning and Features – Theories of Business Cycles – Measures to Control Business Cycles – Business Cycles and Business Decisions Inflation and Deflation: Inflation - Meaning and Kinds – Measures to Control Inflation – Deflation.

**Text Book:**

1. Managerial Economics: Edwin Mansfield, Publisher: W. W. Norton & Company-2004

**Reference Books:**

1. Managerial Economics - Dean Joeek Prentice Hall of India-2015
2. Dholakia R & Oth – Micro economics for management students – Oxford University

**Mapping of Course Outcomes with Program Outcomes:**

Course Outcomes	Program Outcomes								
	P01	PO2	P03	P04	P05	P06	P07	P08	P09
CO1	L	H	H	L	H	H	H	H	H
CO2	H		L	L	L	L		H	H
CO3	L	H	L		L		L		H
CO4	H	L	L	H	L	H	L	L	H
CO5	L	L	L		L	L	L	H	L



Sub Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCCA02	Agricultural Economics of India	4	4	0	0	Theory

### Introduction:

Agricultural economics is an applied field of economics concerned with the application of economic theory in optimizing the production and distribution of food and fiber. Agricultural economics deals with Agricultural labour, Marketing, Pricing, Land tenure system in India and agricultural finance. Agricultural economics influences food policy, agricultural policy, and environmental policy

### Course Outcome:

CO1	:	Understand the basic elements of economics aspects and Indian Rural Economy.
CO2	:	Develop the Agricultural Labor and Mechanization of Agriculture.
CO3	:	Understand the theories Agricultural Marketing, Pricing and measures to improve the marketing system.
CO4	:	To know the law of Agricultural Finance and Agricultural Refinance.
CO5	:	Understand the Land Tenure system in India, tenancy Legislation and land ceiling.

### Unit I:

Advertising - Meaning-importance-objectives-media-forms of media-press Newspaper trade journal-Magazines- outdoor advertising-poster-banners - neon signs, publicity literature booklets, folders, house organs-direct mail advertising-cinema and theatre programme-radio and television advertising-exhibition-trade fair-transportation advertising.

### Unit II:

Advertising agencies-advertising budget-advertising appeals - advertising organisation - social effects of advertising-advertising copy - objectives-essentials - types-elements of copy writing: Headlines, body copy - illustration-catch phrases and slogans-identification marks.

### Unit III:

Advertising layout- functions-design of layout-typography printing process-lithography- printing plates and reproduction paper, and cloth- size of advertising-repeat advertising-advertising campaign- steps in campaign planning.

**Unit IV:**

Sales force Management-Importance-sales force decision-sales force size-recruitment & selection-training-methods-motivating salesman Controlling - compensation & incentives-fixing sales territories-quota - Evaluation.

**Unit V:**

Sales promotion: Meaning-methods-promotional strategy-marketing communication and persuasion-promotional instruments: advertising -techniques of sale promotion-consumer and dealer's promotion. After sales service-packing – guarantee - Personal selling- Objectives-Salesmanship-Process of personal selling-types of salesman.

**Textbook:**

1. Indian Agriculture:Problems, Progress and Prospects, Sankaran S – LatestEdition

**Reference:**

- 2.Indian Economy, RuddarDuttand Sundaram,32 Edition,Revised
- 3.The Indian Economy, Dhingra,2nd Edition

**Mapping of Course Outcomes with Program Outcomes:**

Course Outcomes	Program Outcomes								
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	H		M	H		H	H	L	L
CO2	L	M	L	L	H	M	L	H	H
CO3	M	H			L	H	M		
CO4		L	H	H	M		H	M	M
CO5	H	H	L	L	L	L	L	H	H

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	<b>World Economic Resources</b>					Theor y

**Introduction:**

World Economic resources are the factors used in producing goods or providing services. In other words, they are the inputs that are used to create things or help you provide services. Economic resources can be divided into human resources, such as labor and management, and nonhuman resources, such as land, capital goods, financial resources, and technology.

**Course Outcomes:**

CO1	:	To learn about the Concept and importance in development, Dynamic character of world resources, Natural resources and Human resources
CO2	:	To apply the landforms, coastline, rivers, climate, soils, and natural vegetation. Human environment, Growth and distribution of population, races, Economic and cultural organization of societies
CO3	:	To analyse the Wet equatorial regions, Monsoon regions, Mediterranean regions, cool temperature regions
CO4	:	To evaluate the Types of energy and economic development, coal, petroleum, natural gas, electric power and atomic energy
CO5	:	To create the distribution of cotton textile, iron and steel, automobile, ship building, aircraft, and electronics industries, software industry, General idea of world trade in manufactured goods.

**Unit- I**

Resources: Concept and importance in development- Dynamic character of world resources- Natural resources and Human resources- usefulness of the study of the resources- Interlink between resources and trade.

**Unit- II**

Geographical Environment- Physical environment: landforms, coastline, rivers, climate,

soils, and natural vegetation. Human environment- Growth and distribution of population- races- Economic and cultural organization of societies- entrepreneurial and managerial resources.

### Unit – III

Natural regions: Wet equatorial regions- Monsoon regions – Mediterranean regions- cool temperature region- Green lands- Polar regions. Agriculture and allied resources: Factors affecting agriculture- types of farming- food crops, industrial crops- cash crops- animal resources- fishery resources- forest resources- direct and indirect benefits of forests- types and distribution of world forests- types and distribution of world forests- world trade in agricultural and allied products.

### Unit- IV

Energy Resources: Types of energy- energy and economic development- coal, petroleum, natural gas, electric power and atomic energy- need for conventional energy- energy conservation and alternatives- MNC’s in energy project in developing countries. Mineral Resources: Importance of minerals- classification- world distribution and trade in important minerals- Iron ore, Manganese, Copper, Aluminum, Mica.

### Unit- V

Manufacturing Industries: Factors of location- Theories of industrial location- distribution of cotton textile, iron and steel, automobile , ship building, aircraft, and electronics industries, software industry- General idea of world trade in manufactured goods.

#### Text Book:

1. World Resources and trade : Kanna and Gupta World

#### References:

2. Resources : Zimmermen
3. World Resources and Trade : Agarwal and Monga  
Economic and

#### Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes							
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	L			M			M	
CO2			M			M		H

CO3	L				M		H	
CO4			M					H
CO5	L			M		M		H

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCCA01	Research Methodology	4	4	0	0	Theory

**Introduction:**

Research Methods introduces students to the nature, scope, and significance of research and research methodologies. Additionally, the course studies primary and secondary research methods with applications to specific problems, using qualitative and quantitative designs for individual investigation on current problems within a student's area of interest. Students will complete an individual research proposal based on a business topic of interest, using the course's textbooks and selected scholarly and peer reviewed sources.

**Course Outcome:**

CO1	:	To know the basic of research and formation of problems
CO2	:	Understand and apply the major types of research designs and errors
CO3	:	Formulate clearly defined scaling techniques and report writing
CO4	:	Analyse and summaries the basic terms such as mean, medium and mode
CO5	:	To deal with T-Test, Chi Square-Test etc

**Unit I:**

[12 Periods]

Business Research – Meaning – Scope and Significance – Utility of Business research – Qualities of good researcher – Types of research – Research Process-Research design– Identification, Selection and formulation of research problems- Setting objectives – literature review

**Unit II:**

[12 Periods]

Sampling – Methods and techniques – Sample size – Sampling error – Field work and data collection- Tools of data collection- Secondary data sources and usage- online data

sources- Primary data collection methods – Interview schedule- Questionnaire – Observation, interview and mailed questionnaire – online surveys -pilot study and final collection of data.

**Unit III:**

[12 Periods]

Measurement and scaling techniques – Processing and analysis of data – Editing and coding – Transcription and Tabulation – Statistical tools used in research – Hypothesis -Measures of Central tendency – Mean – Median - Mode-Standard deviation – Correlation – simple & multiple correlations.

**Unit IV:**

[12Periods]

Test of significance – ‘t’ Test - large sample, test of significance for attributes, analysis of variants

- Chi-square test and ANOVA test – Ranking Concept & Methods

**Unit V:**

[12Periods]

Interpretations - Report writing– Types of Reports - contents and style of reports – Usage of Tables

Charts - Steps in drafting reports – Reference - Bibliography

**Note:** The question paper shall cover 60% Theory 40% Problem only.

**Textbook:**

1. Business Research Methods - Kothari - 4<sup>th</sup> Edition

**Reference:**

1. Business Research Methods - Emory

2. Business Research Methods – Rummel&Ballaine

**Mapping of Course Outcomes with Program Outcomes:**

Course Outcome s	Program Outcomes								
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO1	H	L	H		L		H	L	
CO2	L			H	H	L	L	H	H
CO3		L				L		H	H
CO4	H		H		L				
CO5	L	L		H			L		L



<b>Subject Code</b>	<b>Subject Title</b>	<b>Lecture</b>	<b>Tutorial</b>	<b>Practical</b>	<b>Credit</b>	<b>Type</b>
19BMAA01	Business Mathematics	4	0	0	4	Theory

### **Introduction:**

To enable the students to apply mathematical knowledge to solve business problems, types and methods of interest account and their basic applications in practice.

### **Course Outcome:**

CO1	:	Define basic terms in the areas of business calculus and financial mathematics
CO2	:	Explain basic methods of business calculus, types and methods of interest account and their basic applications in practice,
CO3	:	Solve problems in the areas of business calculus, simple and compound interest account, use of compound interest account, loan and consumer credit,
CO4	:	Discern effects of various types and methods of interest account,
CO5	:	Connect acquired knowledge and skills with practical problems in economic practice.

### **Unit I:**

Set Theory -Arithmetic and Geometric Series -Simple and Compound Interest.

### **Unit II:**

Matrix: Basic Concepts -Addition and Multiplication of Matrices -Inverse of a Matrix - Rank of Matrix

### **Unit III:**

Profit And Loss Terms and Formulae- Trade discount- Cash discount- Problems involving cost price- Selling Price- Trade discount and Cash Discount.

**Unit IV:**

Meaning and Definition of Statistics -Collection of data -Primary and Secondary - Classification and Tabulation -Diagrammatic and Graphical presentation Measures of Central tendency -Mean- Median- Mode -simple problems.

**Unit V:**

Measures of Dispersion -Range- Quartile Deviation- Standard Deviation and Co-efficient of Variation

**Text Book:**

1. Business Mathematics - V. K. Kapoor (S. Chand and Sons, Delhi) (Unit I to III)
2. An Introduction to Business Mathematics by Sundaresan and Jayaseelan (Unit IV to V)

**ReferenceBooks:**

1. Business Mathematics and Statistics – Navaneetham, Trichy.
2. Statistics by R.S.N. Pillai , Mrs. Bhagavathi.

**Mapping of Course Outcomes with Program Outcomes:**

Course Outcomes	Program Outcomes								
	P01	P02	P03	P04	P05	P06	P07	P08	P09
CO1	L	H	H	L	H	H	H	H	H
CO2	H		L	L	L	L		H	H
CO3	L	H	L		L		L		H
CO4	H	L	L	H	L	H	L	L	H
CO5	L	L	L		L	L	L	H	L

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
19BMAA02	Business Statistics	4	0	0	4	Theory

### Introduction:

Business statistics is the science of good decision making in the face of uncertainty and is used in many disciplines such as financial analysis, econometrics , auditing, production and operations including services improvement and marketing research".

### Course Outcome:

CO1	:	To familiarizes the concept of statistics
CO2	:	To provide practical exposure on calculation of measures of average
CO3	:	To provide practical exposure on calculation of measures of correlation and irrigation
CO4	:	To introduce the students about the concept of provability
CO5	:	To provide practical exposure on calculation of trend analysis

### Unit I:

Meaning and Definition of Statistics - Collection of data - Primary and Secondary - Classification and Tabulation - Diagrammatic and Graphical presentation Measures of Central tendency - Mean, Median, Mode - Simple Problems

### Unit II:

Measures of Dispersion - Range, Quartile Deviation, Standard Deviation and Co efficient of Variation.

**Unit III:**

Correlation - Meaning and Definition - Karl Pearson's Co efficient of Correlation. - Spearman's Rank Correlation. - Regression Analysis - Regression in two variables - Uses of Regression.

**Unit IV:**

Time Series - Meaning - Components and Models - Business forecasting - Methods of Estimating trend - Graphic. - Semi average. - Moving average - Seasonal Variation - Method of Simple average

**Unit V:**

Index Numbers - Meaning, Uses and Methods of Construction - Un weighted and Weighted index numbers - Tests of an Index number - Cost of living index number. - interpolation: Binomial, Newton's.

**Text Book**

1. Statistical Methods by S.P. Gupta (S. Chand and Sons, Delhi,2011) (Unit I to V)

**ReferenceBooks:**

1. Business Mathematics and Statistics – Navaneetham, Trichy.
2. Statistics by R.S.N. Pillai , Mrs. Bhagavathi.

**Mapping of Course Outcomes with Program Outcomes:**

Course Outcomes	Program Outcomes								
	P01	P02	P03	P04	P05	P06	P07	P08	P09
CO1	L	H	H	H	L	L	L	L	L
CO2	L	L	H	L		H	L	H	L
CO3	H	H		L	L		L	L	H

CO4		L	L	H	H	L		H	
CO5	H	H	L	L	L	H	L	H	H

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	<b>International Economics</b>					Theory

### Introduction:

International economics is concerned with the effects upon economic activity from international differences in productive resources and consumer preferences and the international institutions that affect them. It seeks to explain the patterns and consequences of transactions and interactions between the inhabitants of different countries, including trade, investment and transaction.

### Course Outcomes:

CO1	:	To understand the Economic growth and International trade
CO2	:	To analyse the Gains from international trade, Terms of trade, Technical progress and Trade
CO3	:	To apply the Current account, Export and Import of merchandise and services, Role of International Movements
CO4	:	To evaluate the Foreign Economic Policies

### UNIT – I

Economic growth and International trade – Features of International Transactions – International Trade Theories – Comparative cost theory – Opportunity cost theory – H.O theory - International Trade Equilibrium

### UNIT – II

Gains from international trade – Terms of trade – Technical progress and Trade – Balance of Trade – Balance of Payments and Indian perspective – Economic effects and Trade restrictions – Bilateralism – OPEC & other international cartels.

### UNIT – III

International Movements - Meaning – Goods, Services, Unilateral transfers & capitals, Current account – Export and Import of merchandise and services – Role of International Movements. International Investments - Nature, Character, Policies and results. International Payments - Meaning, Financing International Transactions, Regional monetary systems: Blocks, Areas & Zones – Rates of exchange.

**UNIT – IV**

Foreign Economic Policies: Systems, Concepts, Characters and methods of formulation – Euro – Dollar Market – International liquidity – Devaluation – International Lending and the World debt crisis. International Economic Development & Co-operation – Development of under developed countries – United Nation’s Financial Programs – Economic Union and communities.

**UNIT – V :**

Case Studies (Based on the above units)  
 Note: Question paper shall cover 100% Theory

**Text Book:**

1. International Economics :Kindleberger’s

**BOOKS FOR REFERENCES:**

2. International Economics :Kindleberger’s
3. International Economics : Paul R. Krugman

**Mapping of Course Outcomes with Program Outcomes:**

Course Outcomes	Program Outcomes							
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	L			M			M	
CO2			M			M		H
CO3	L				M		H	
CO4			M					H
CO5	L			M		M		H

<b>Subject Code</b>	<b>Subject Title</b>	<b>Credit</b>	<b>Lecture</b>	<b>Tutorial</b>	<b>Practical</b>	<b>Type</b>
19BCCA03	<b>Entrepreneurial Development Program</b>	<b>4</b>	4	<b>0</b>	<b>0</b>	<b>Theory</b>

**Introduction:**

To build the necessary competencies and creativity and prepare them to undertake entrepreneurship as a desirable and feasible career option.

**Course Outcome:**

<b>CO1</b> :	To know about the role of the entrepreneur in India and around and the globe, understand the benefits and drawbacks of entrepreneurship and students has to avoid them; entrepreneurial failure.
<b>CO2</b> :	The course aims to develop student's ability to create, lead and coordinate projects within the textile and fashion sector. It also intends to provide tools and methods in order to make use of entrepreneurial thinking to develop a business project.
<b>CO3</b> :	Students will be able to define, identify and/or apply the principles of new venture financing, growth financing, and growth financing for existing businesses.
<b>CO4</b> :	To understand process of women entrepreneur and how faced their problems.
<b>CO5</b> :	To understand difference between Micro, small and medium Enterprises.

**Unit I**

[12 Periods]

Basics of Entrepreneurship- classification of Entrepreneurship- Importance of Entrepreneurship- difference between Entrepreneurship and employment – Entrepreneurial skills- current trends.



**Unit II**

[12 Periods]

Business management skills - Internal skills - Financial management - Operating management - Manpower management - Material and Inventory management.

**Unit III**

[12 Periods]

Business management skills- External skill – Marketing Management- Sales Management – Business opportunities – Market Survey and Strategy- investment and investors relations- Business Outreach and promotions.

**Unit IV**

[12 Periods]

Schemes and Funding- Banking – Lending schemes – Government sponsored schemes- MSME credit – MUDRA loan- PMEGP scheme- CGTMSE Scheme- startup India.

**Unit V**

[12 Periods]

Business plan preparation: plan format- proposal preparation – business pitching – EDP-Feasibility Report-successful enterprises-case studies.

**Text Book:**

1. C.B.Gupta and S.P.Srinivasan, Entrepreneurial Development.

**Reference Book:**

1. S.S. Khanka, Entrepreneurial Development.
2. S. Anil Kumar, Entrepreneurship Development, New Age International, 2008.

**Mapping of Course Outcomes with Program Outcomes:**

<b>Course Outcomes</b>	<b>Program Outcomes</b>								
	<b>P01</b>	<b>P02</b>	<b>P03</b>	<b>P04</b>	<b>P05</b>	<b>P06</b>	<b>P07</b>	<b>P08</b>	<b>P09</b>
<b>CO1</b>	L		H	L	H	L		L	H
<b>CO2</b>	H	H	L	L		H	L	L	
<b>CO3</b>	H	L			L	L	L		H
<b>CO4</b>	H	H	L	H	L		H		L
<b>CO5</b>	L	H			L	L	L	H	

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
19BBAA01	Principles of Management	4	0	0	4	Theory

**Introduction:**

To enable the students to learn principles, concepts and functions of Management.  
Identify the key competencies needed to be an effective manager.

**Course Outcome:**

CO1	:	Discuss and communicate the management evolution and how it will affect future managers
CO2	:	Observe and evaluate the influence of Historical forces on the current practice of management
CO3	:	Identify and evaluate social responsibility and ethical issues involved in business situations and logically articulate own position on such issues.
CO4	:	Practice the process of management's four functions: planning, organizing, leading, and controlling.
CO5	:	Identify and properly use vocabularies within the field of management to articulate one's own position on a specific management issue and communicate effectively with varied audiences.

**Unit I:**

Introduction- Definition of management, nature and scope of management - Management as a science and art- Functions of management- Management and Administration-Contribution of F.W. Taylor – Henry Fayol – Mary Parker Follet – Mc Gregor and Peter F. Drucker.

**Unit II:**

Planning – Nature – Importance – Types – Steps in Planning –Decision Making – Process of Decision making – Types of Decisions – Problems involved in Decision Making.

**Unit III:**

Organizing – Types of Organization (Line and Staff, Committees, Projects, Matrix) Organizational structure – Span of Control – Departmentalization – Informal Organization.

**Unit IV:**

Motivation – Need – Determinants of behavior — Motivation Theories in Management (Maslow’s Theory of Motivation, Herzberg’s Motivation Hygiene Theory and McGregor’s Participation Theory- Leadership styles – MBO – Management by Exception.

**Unit V:**

Co-ordination – Need for Co-ordination – Types – Techniques -- Controlling – Meaning, importance and Types of Control -Control Process.

**Text Book**

1. P.C. Tripathy, “Principles of Management,” Tata McGraw hill publishing Company Ltd, 5th Edition, 2012, New Delhi.
2. T. Ramasamy, “Principles of Management,” Himalaya Publishing House, First Edition, 2014.

**Reference Books:**

1. R.K. Sharma & Shashi K.Gupta, Principles of Management
2. Bhushan Y.K, “Business Organization,” Sultan Chand & Sons, Nineteenth Edition -2013.

L.M. Prasad, Principles of Management, 5<sup>th</sup> Edition, Himalaya publication, Mumbai – 2006

**Mapping of Course Outcomes with Program Outcomes:**

Course Outcomes	Program Outcomes								
	P01	PO2	P03	P04	P05	P06	P07	P08	P09
CO1	L	H	H	L	H	H	H	H	H
CO2	H		L	L	L	L		H	H
CO3	L	H	L		L		L		H
CO4	H	L	L	H	L	H	L	L	H
CO5	L	L	L		L	L	L	H	L

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
19BCMS01	Business Correspondence	5	0	0	2	Theory

**Introduction:**

Business Communication is the ability of a group of individuals to speak the same language internally and externally towards business promotion.

**Course Outcome:**

CO1	:	To develop the written and oral business communication skills
CO2	:	To understand how to prepare a business letter
CO3	:	To evaluate Employment promotion and resignation process
CO4	:	To analyze prepare a reports
CO5	:	To examine application letters

**UNIT – I**

Business Correspondence – Need – Functions – Kinds of Business Letters – Essentials of an Effective Business Letter (Layout) - communication process - Communication Barriers

**UNIT – II**

Business Enquiries and Replies – Credit and Status Enquiries – Compliance and adjustments – Collection Letters– Sales Letters – Agency Correspondence and Goodwill Letters  
– Import and export correspondence.

**UNIT – III**

Application for employment – References – Testimonials – Letters of appointment – Confirmation – Promotion – Retrenchment and resignation

#### **UNIT – IV**

Intra-organizational business communication – Memorandum – Notices – Circulars – Orders – Staff suggestions and complaints – Correspondence with regional and Branch offices – Agenda and minutes – Annual Report - Report Writing – Kinds of Reports – Tables and graphic presentation – Internal and External Communications .

#### **UNIT – V**

Application letter- preparation of resume- Interviews: meaning, objectives & types. Modern Forms of Communication: Fax - e-mail – Video Conferencing - Internet - Websites and their use in Business.

#### **Text book:**

1. **Rajendra Pal &Korlahalli**, Business Communication, Sultan Chand & Co’, New Delhi.

#### **References Books:**

1. **Pillai and Bhagawathi**, Business Correspondence.
2. **Agarwal A.N**, Business English and Correspondence.

#### **Mapping of Course Outcomes with Program Outcomes:**

Course Outcomes	Program Outcomes							
	P01	PO2	P03	P04	P05	P06	P07	P08
<b>CO1</b>		L	M		M			H
<b>CO2</b>	L			M		M	H	
<b>CO3</b>		L		M		M		H
<b>CO4</b>		L		M	M			H
<b>CO5</b>			M			M	H	

<b>Subject Code</b>	<b>Subject Title</b>	<b>Credit</b>	<b>Lecture</b>	<b>Tutorial</b>	<b>Practical</b>	<b>Type</b>
<b>19BCMS02</b>	<b>Customer Relationship Management</b>	<b>2</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>Theory</b>

### **Introduction:**

This course introduces the various communication options available in a business context so that students can make appropriate choices in the workplace. Students will gain confidence in their ability to communicate by practicing and receiving feedback on business communication skills. An opportunity for improving academic and workplace language proficiency are embedded in the course also encourages the development of academic literacy which will enable students to become independent learners in the Master of Commerce program and to work efficiently and effectively in the workplace.

CO1	:	Understand the concepts of CRM and analyze the customer loyalty, optimizing the customer relationship management.
CO2	:	Educate the students on the practical knowledge with customer services its application in marketing and apply basic marketing concepts to solving marketing challenges.
CO3	:	Develop insights to students about technological revolution and corporate culture in CRM.
CO4	:	Analyze the infrastructure, services and organizations involved in current and emerging CRM practices.
CO5	:	Determine the customer relationship management is developed to other business and its importance to the success of the business entity.

## **UNIT – I**

CRM Concepts – Acquiring Customers – Customer Loyalty and Optimizing Customer Relationships – CRM Defined – Success Factors the Three Levels of Service/ Sales Profiling – Service Level Agreements (SLAS) - Creating and Managing Effective SLAS.

## **UNIT – II**

CRM In Marketing – One-To-One Relationship Marketing – Cross Selling & Up Selling – Customer Retention-Behavior Prediction – Customer Profitability & Value Modeling – Channel Optimization – Event-Based Marketing – CRM and Customer Service – The Call Centre, Call Scripting – Customer Satisfaction Measurement.

## **UNIT – III**

Sales Force Automation – Sales Process- Activity, Contact- Lead and Knowledge Management – Field Force Automation – CRM links in E-Business – E-Commerce and Customer Relationships on the Internet – Enterprise Resource Planning (ERP) – Supply Chain Management (SCM) – Supplier Relationship Management (SRM) – Partner Relationship Management (PRM).

## **UNIT – IV**

Analytical CRM – Managing and Sharing Customer Data – Customer Information Databases – Ethics and Legalities of Data Use – Data Warehousing and Data Mining Concepts – Data Analysis – Market Basket Analysis (MBA), Click Stream Analysis, Personalization and Collaborative Filtering.

## **UNIT – V**

CRM Implementation – Defining Success Factors – Preparing a Business Plan Requirements-justification and processes – Choosing CRM tools – Defining functionalities – Homegrown Versus out-Sourced Approaches – Managing Customer Relationships – Conflict Complacency-Resetting the CRM Strategy - Selling CRM Internally – CRM Development Team – Scoping and Prioritizing - Development and Delivery – Measurement.



**TEXT BOOKS:**

1. V. Kumar & Werner J., CRM, Willey India, 2008

**References:**

2. Bernd H Schmitt: CUSTOMER EXPERIENCE MANAGEMENT: A Revolutionary Approach To Connecting With Your Customers.
3. Gordon S. Linoff, Michael J. A. Berry, MINING THE WEB: TRANSFORMING CUSTOMER DATA, Wiley Computer Publishing, Singapore.

**Mapping of Course Outcomes with Program Outcomes:**

Course Outcomes	Program Outcomes						
	P01	PO2	P03	P04	P05	P06	P07
CO1	H	H	L	L	H	L	H
CO2	L	L	H	H	L	H	L
CO3	M	M	M	M	H	M	H
CO4	H	H	H	M	L	M	L
CO5	H	L	M	H	H	H	H

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCPS03	<b>Corporate Finance</b>	2	5	0	0	<b>Theory</b>

**Introduction:**

Corporate finance is an area of finance that deals with sources of funding, the capital structure of corporations, the actions that managers take to increase the value of the firm to the shareholders.

**Course Outcome:**

CO1	To understand the importance, nature and scope of corporate finance
CO2	To apply the financial plans to the capital of the company
CO3	To analyze the capital structure of corporate firms
CO4	To create the working capital well structured
CO5	To evaluate the financial markets

**UNIT – I**

**[12 Periods]**

Corporate Finance – meaning – nature and scope of Corporate finance – functions – objectives – profit maximization – wealth maximization - importance of financial management – finance manager – role.

**UNIT – II**

**[12 Periods]**

Financial planning – characteristics of a sound financial plan – factors affecting financial plan –

need for financial plan – capitalization – over capitalization – under capitalization – capital gearing .

**UNIT – III**

**[12 Periods]**

Capital structure – Business and Financial risks – financial and operating leverage – sources of funds – share capital – debt capital.

**UNIT - IV**

**[12 Periods]**

Cost of Capital – importance of the concept – cost of different types of capital – average cost of capital – working capital – determinants of working capital – sources of working capital.

**UNIT – V**

**[12 Periods]**

Financial markets – money markets – recent – trends in capital market – term loans – institutional finance – unit trust of India – Industrial Finance Corporation – State Finance Corporation – IDBI.

**Text Book:**

1. Kuchal S.C - Corporation Finance
2. S.N.Maheswari - Corporate Finance

**Reference Book:**

1. Kulkarni..P - Financial Management
- 2.Pandey I.M - Financial Management

**Mapping of Course Outcomes with Program Outcomes:**

Course Outcomes	Program Outcomes							
	P01	PO2	P03	P04	P05	P06	P07	P08
CO1	L	L	M			M		H

<b>CO2</b>		L		M		H		
<b>CO3</b>	L		L		M		H	
<b>CO4</b>	L	M				M		H
<b>CO5</b>		L		M			H	

<b>Subject Code</b>	<b>Subject Title</b>	<b>Credit</b>	<b>Lecture</b>	<b>Tutorial</b>	<b>Practical</b>	<b>Type</b>
19BBAS01	<b>Services Marketing</b>	2	5	0	0	<b>Theory</b>

### **Introduction**

To develop an understanding of the particular challenges, opportunities and strategies which are encountered by different types of service business.

### **Course Outcomes:**

CO 1	:	Demonstrate an extended understanding of the similarities and differences in services and tangible Products
CO 2	:	Demonstrate knowledge of segmentation and approach to target market.
CO 3	:	Develop strategies and positioning product/services in the market.
CO 4	:	Specify and analyses the consumers' expectation in services
CO 5	:	To acquire knowledge on emerging trends in service marketing.

### **UNIT – I:**

**NATURE AND SCOPE OF SERVICES:** Introduction, meaning of services, 7Ps of service marketing, difference between services and tangible products, service sector, classification of services, growth of service sectors and service industries.

### **UNIT – II:**

**SEGMENTING AND TARGETING OF SERVICES:** Introduction, need for segmentation of services, bases of segmentation of services, segmentation strategies in service marketing, need for targeting, Approaches to Target Marketing.

### **UNIT – III:**

**POSITIONING OF SERVICES:** Positioning of services, positioning strategies for services, positioning Through Product/Service Delivery Strategies, Positioning through Pricing Strategies, Positioning through Distribution Strategies, positioning through Sales Promotion and

Advertising, Service Differentiation Strategies

**UNIT – IV:**

**CONSUMER EXPERIENCE IN SERVICES MARKETING:** Introduction, Customer Expectations in Services, Service Costs Experienced by Consumer, the Role of customer in Service Delivery, Conflict Handling in Services, Customer Responses in Services, Concept of Customer Delight

**UNIT – V:**

**EMERGING ISSUES IN SERVICES MARKETING:** Introduction, Service Marketing in e-Commerce and e-Marketing, and Telemarketing Services, Service Marketing Research for Global Markets and Rural Markets, Innovations in Services Marketing, Ethical Aspects in Service Marketing

**Text Book:**

1) Services Marketing - Valarie Zeithaml, Mary Bitner – 6th Edition - TMH

**REFERENCE BOOKS:**

2) Services Marketing - Valarie Zeithaml, Mary Bitner – 6th Edition - TMH

3) Services Marketing – Rampal Gupta - Galgotia Publications.

**Mapping of Course Outcomes with Program Outcomes:**

Course Outcomes	Program Outcomes							
	P01	P02	P03	P04	P05	P06	P07	P08
CO1	L	L		M	M			H
CO2	L		L	M		M	H	
CO3		L		M				H
CO4	L		L		M		M	
CO5		L		M	M		H	

<b>Subject Code</b>	<b>Subject Title</b>	<b>Credit</b>	<b>Lecture</b>	<b>Tutorial</b>	<b>Practical</b>	<b>Type</b>
19BCPS01	<b>Portfolio Management</b>	2	5	0	0	<b>Theory</b>

### **Introduction:**

It is the art of selecting the right investment policy for the individuals in term of minimum risk and maximum return.

### **Course Outcome:**

CO1	:	To Know the Portfolio strategies
CO2	:	To Study the various approaches to security analysis
CO3	:	To Evaluate operational risk for investors and strengthening of fiduciary controls
CO4	:	To Understand Portfolio construction and performance evaluation

### **Unit I:**

Portfolio Management-Definition- Concept of Portfolio Management -Types-Objectives of Portfolio Management - Needs and Problems of portfolio -Strategies: Passive Portfolio Management Strategy-Buy and Hold Indexing, portfolio Management Process Targeting, Designing, Auditing and Revising Portfolios. Security Market and Capital Market Line Portfolio Theory.

### **Unit II:**

Traditional approach of Portfolio construction: Steps in traditional approach- Analysis of constraints-Determination of Objectives- Selection of Portfolio

### **Unit III:**

Modern approach of Portfolio construction-Simple Markowitz Portfolio optimization- Simple Sharpe Portfolio Optimization-Ranking of securities-Selection of the Best Portfolio.

**Unit IV:**

Portfolio Performance Evaluation: Dimensions of Evaluation - Sharpe Measure - Treynore Measure - Jensen Measure - Comparison of the Three Measures of Portfolio Performance - Portfolio Insurance

**Unit V:**

Portfolio Revision: Measures of Return-Formula plan-Purchase and Sale of Stock-Types of Orders-Rebalancing-Upgrading, Cost of Revision: Trading fees-Commissions- Transfer charges-Tax Implications-Window Dressing

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

**Textbook:**

Punithavathy Pandian - Security Analysis and Portfolio Management Vikas Publishing House (P) Ltd.

**Reference:**

Donald E. Rosche & Security Analysis and Portfolio Management Ronald J. Jordon Prentice Hall of India (P) Ltd. New

Security analysis and Portfolio management - Fischer and Jordan

**Mapping of Course Outcomes with Program Outcomes:**

Course Outcomes	Program Outcomes								
	P01	PO2	P03	P04	P05	P06	P07	P08	PO9
CO1	L	L		M		M		M	M
CO2	L		L		L	L	M	H	
CO3		L		L		M	M		H
CO4	L	L	L		L		M	M	H



Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BFSS01	Banking Theory Law and Practice	2	5	0	0	Theory

### Introduction

The course defines the concepts of the banker and the customer; explains the general and special relationship between them; delineates the rights and obligations of a banker; narrates the procedure for opening, operation and closing of Savings, Current and Term deposits; deals with essential features of Negotiable instruments like Bills of exchange, Cheque and Promissory Note, describes the duties and statutory protection available to paying banker and collecting banker and examines the features and application of Indian banking regulation Act in recovering bank credit.

### Course Outcome

CO1	:	Evaluate the procedure for opening, operation and closing of various types of deposit accounts.
CO2	:	Analysis the features of different types of Negotiable Instruments like Cheque, Bill of Exchange, Promissory Note, etc.
CO3	:	Apply the role of paying banker and collecting banker and Understand the general and special relationship between the banker and the customer
CO4	:	Create awareness of features and types of Negotiable instruments in Indian Bank.
CO5	:	Analysis the duties and responsibilities of paying banker and collecting banker

### UNIT – I

Definition of Banker and Customer – Relationships between Banker and Customer – Special Feature of RBI- Banking Regulation Act 1949- RBI Credit Control Measure – Secrecy of Customer Account.

## **UNIT – II**

Opening of Account – Special Types of Customer – Types of Deposit – Bank Pass Book – Collection of Banker – Banker Lien.

## **UNIT – III**

Cheque – Features Essentials of Valid Cheque – Crossing – Making and Endorsement – Payment of Cheques Statutory Protection Duties to Paying Banker and Collective Banker - Refusal of Payment Cheques Duties Holder & Holder in Due Course.

## **UNIT – IV**

Loan and Advances By Commercial Bank Lending Policies of Commercial Bank - Forms of Securities – Lien Pledge Hypothecation and Advance Against the Documents of Title to Goods – Mortgage.

## **UNIT – V**

Position of Surety – Letter of Credit – Bills and Supply Bill - Purchase and Discounting Bill Traveling Cheque- Credit Card- Teller System.

## **TEXT BOOKS:**

1. Sundharam and Varshney, Banking theory Law & Practice, Sultan Chand & Sons., New Delhi.

## **References:**

2. Banking Regulation Act, 1949.

3. Reserve Bank of India, Report on currency and Finance 2003-2004.

**Mapping of Course Outcomes with Program Outcomes:**

<b>Course Outcomes</b>	<b>Program Outcomes</b>											
	<b>P01</b>	<b>PO2</b>	<b>P03</b>	<b>P04</b>	<b>P05</b>	<b>P06</b>	<b>P07</b>	<b>P08</b>	<b>P09</b>	<b>P10</b>	<b>P11</b>	<b>P12</b>
<b>CO1</b>	H	H	L		H					H	H	L
<b>CO2</b>	L		H		L	H	L				L	H
<b>CO3</b>	M		M	M				M	M	M		
<b>CO4</b>					L	M	L	H			H	
<b>CO5</b>		L			H				H	L	M	H

<b>Subject Code</b>	<b>Subject Title</b>	<b>Credit</b>	<b>Lecture</b>	<b>Tutorial</b>	<b>Practical</b>	<b>Type</b>
19BCCS01	<b>Principles of Auditing</b>	2	5	0	0	<b>Theory</b>

### **Introduction**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

### **Course Outcome**

CO1	To articulate knowledge of fundamental audit concepts.
CO2	To apply critical thinking skills and solve auditing problems through the use of case studies.
CO3	To explain the legal framework under which Internal Control, Internal Check And Internal Audit.
CO4	To demonstrate the ability to undertake research on significant auditing issues and to keep up-to-date with developments in auditing voucher.
CO5	To outline the role of verification and valuation of assets.

### **Unit I**

**(12 Periods)**

Introduction - Auditing: Meaning – Definition – Evolution – Objectives – Importance - Types of Audit – Standards of Auditing – Procedure for issue of standards by AASB.

### **Unit II**

**(12 Periods)**

Auditor and execution of audit - Appointment – Qualification and Disqualification – Qualities – Remuneration – Removal – Rights – Duties – Civil and Criminal Liabilities of Auditors – Commencement of Audit – Engagement Letter – Audit Program – Audit Note Book – Audit Workbook – Audit Markings.

**Unit III****(12 Periods)**

Internal control, internal check and internal audit: Meaning and Objectives of Internal Control – Internal Check and Internal Audit – Internal Check Vs. Internal Audit – Internal Control vs. Internal Audit.

**Unit IV****(12 Periods)**

Vouching: Meaning – Objectives – Types of Vouchers – Vouching of Trading Transactions – Vouching Cash Transaction – Auditing in an EDP Environment.

**Unit V****(12 Periods)**

Verification and valuation of assets: Meaning and Definition – Distinction – Verification and Valuation of various Assets and Liabilities – Audit Committee – Role of Audit Committee – Audit Reports.

**Text book:**

- 1 Principles and Practice of Auditing: RG Saxena, Himalaya Publishing House.

**Reference Books:**

1. Auditing Principles, Practices & Problems: Jagdish Prakash, Kalyani Publishers.
2. Auditing and Assurance: Ainapure&Ainapure, PHI Learning.

**Mapping of Course Outcomes with Program Outcomes:**

Course Outcomes	Program Outcomes								
	P01	PO2	P03	P04	P05	P06	P07	P08	P09
CO1	H	H	L	L	H	L	H	H	H
CO2	H	H	H	L	H		H	L	
CO3	H	L	L	L	H	H	H	H	L
CO4	H	H		H	H	L	H	L	H
CO5	L	H	H	L	H	L	H	H	

<b>Subject Code</b>	<b>Subject Title</b>	<b>Credit</b>	<b>Lecture</b>	<b>Tutorial</b>	<b>Practical</b>	<b>Type</b>
<b>19BFSS02</b>	<b>Insurance Principles and Practice</b>	<b>2</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>Theory</b>

### **Introduction:**

This course aims to provide students with the knowledge of general principles and practices of insurance. It is designed to help students understand the theories, regulatory framework of insurance, types of insurance, and the major types of insurance products. After successful completion of this course, students should be able to use insurance as a tool to manage personal and/or group assets.

### **Course Outcome**

CO1	:	Provide a basic understanding of the Insurance Mechanism.
CO2	:	Learn about identification of various types of risks and how to analyse them.
CO3	:	Compare various kinds of insurance plans as well as the contract selection criteria from a cost-benefit point of view.
CO4	:	Evaluate the major Life Insurance and General Insurance Products.
CO5	:	Develop the knowledge about insurance industry in India its regulation and financial assessment.

### **Unit-I**

Defining Risk and Uncertainty - Classification of Risk - Sources of Risk - External and Internal Insurance – Meaning- Nature and Significance Essential Requirements and Principles of Risk Insurance- Reinsurance-Privatization of Insurance Business in India- Insurance Regulatory Development Authority – Recent Developments in the Insurance Sector.

## **Unit -II**

Life Insurance - Law Relating to Life Insurance- General Principles of Life Insurance Contract- Proposal And Policy- Assignment and Nomination- Title and Claims- Concept of Trust In Life Policy- LIC - Role and Functions.

## **Unit-III**

General Insurance - Law Relating to General Insurance- Different Types of General Insurance- General Insurance Vs Life Insurance- Nature of Fire Insurance -Various Types of Fire Policy- Subrogation- Double Insurance- Contribution- Proximate Cause- Claims of Recovery- Accident and Motor Insurance – Nature- Disclosure- Terms and Conditions Claims and Recovery- Third Party Insurance- Compulsory Motor Vehicle Insurance-Accident Insurance.

## **Unit-IV**

Deposit and Credit Insurance – Nature-Terms and Conditions- Claim, Recovery Etc.,- Public Liability Insurance- Emergency Risk Insurance Structure and Power- Function of General Insurance Corporation of India- Deposit Insurance and Credit Guarantee Corporation.

## **Unit-V**

Marine Insurance - Law relating to marine insurance - Scope and Nature- Types of Policy- Insurable Interest- Disclosure and Representation- Insured Perils- Proximity Cause- Voyage-Warranties- Measurement- Subrogation- Contribution- Under Insurance.

## **TEXT BOOKS**

1. M.N. Mishra: Insurance Principles and Practices
2. Kothari &Bahl: Principles and Practices of Insurance

## **Reference Book**

1. G.S.Panda: Principles and Practices of Insurance
2. N.D.Kapoor: Elements of Business Law
3. P.Periyasamy: Principles and Practices of Insurance

**Mapping of Course Outcomes with Program Outcomes:**

<b>Course Outcomes</b>	<b>Program Outcomes</b>											
	<b>P01</b>	<b>PO2</b>	<b>P03</b>	<b>P04</b>	<b>P05</b>	<b>P06</b>	<b>P07</b>	<b>P08</b>	<b>P09</b>	<b>P10</b>	<b>P11</b>	<b>P12</b>
<b>CO1</b>	H	H	H	L	H	L	H	H	H	L	H	H
<b>CO2</b>	L	L	L	H	L	H	L	L	L	H	L	L
<b>CO3</b>	H	M	M	M	L	M	H	M	M	M	L	M
<b>CO4</b>	L	H	H	M	H	M	L	H	H	H	H	H
<b>CO5</b>	H	H	L	H	M	H	H	H	L	M	M	L



Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCME01	Logistics and Supply Chain Management	5	5	0	0	Theory

**Introduction:**

International logistics is the process of planning and managing the flow of goods and products in your company's supply chain from acquisition to customer purchase, where part of the process involves crossing at least one international board.

**Course Outcome:**

CO1	:	Explain and illustrate the significance of logistics operations within a globalized context
CO2	:	Examine the key challenges and levels of risks involved in international logistics to ensure it operates appropriately within global context
CO3	:	Describe and explain logistics services and operations on an international scale
CO4	:	Demonstrate a critical understanding of the various transport modes available and their characteristics in international logistics
CO5	:	Apply international logistics knowledge and practices in international trade operations

**Unit I:**

**[12 Periods]**

Logistics management and Supply Chain management - Definition, Evolution, Importance. The concepts of logistics. Logistics relationships. Functional applications – HR, Marketing, Operations, Finance, IT. Logistics Organization - Logistics in different industries.

**Unit II:**

**[12 Periods]**

Logistics Activities: – functions, objectives, solution. Customer Service, Warehousing and Material Storage, Material Handling, order processing, information handling and procurement Transportation and Packaging. Third party and fourth party logistics - Reverse Logistics - Global Logistics.

**[12 Periods]**

**Unit III:**

Modelling logistics systems - Simulation of logistic systems - Dimensions of Logistics and SCM – The Macro perspective and the macro dimension – Logistic system analysis strategy, Logistical Operations Integration, Customer service.

**Unit IV:****[12 Periods]**

Fundamentals of Supply Chain and Importance, Development of SCM concepts and Definitions Supply chain strategy, Strategic Supply Chain Management and Key components. Drivers of Supply Chain Performance – key decision areas – External Drivers of Change.

**Unit V:****[12 Periods]**

Supply Chain Relationships - International and global issues in logistics - Role of government in international logistics and Principal Characteristics of logistics in various countries and regions – balance score card- bench marketing.

**Textbook:**

1. International Logistic and Supply Chain Management. Martin Christopher, FT Press Publisher.

**Reference Books :**

1. Bowersox, Logistical Management, Mc-Graw Hill, 2000
2. Sahay B S, Supply Chain Management for Global Competitiveness, Macmillan India Ltd., New Delhi.

**Mapping of Course Outcomes with Program Outcomes:**

Course Outcomes	Program Outcomes								
	P01	PO2	P03	P04	P05	P06	P07	P08	P09
CO1	L	H	H	L	H	H	H	H	
CO2	H		L	L	L		H	H	H

<b>C03</b>		L	L		L	H	L		
<b>C04</b>	L	H	L	H	L		L		
<b>C05</b>	H	L	L	H	L	L	L	L	L

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCCE01	Goods & Service Tax	4	5	0	0	Theory

### Introduction:

Goods and Services Tax (GST) is an indirect tax (or consumption tax) levied in India on the supply of Goods and services. GST is levied at every step in the production process, but is meant to be refunded To all parties in the various stages of production other than the final consumer.

### Course Outcome:

CO1	:	This course aims to build upon the principles of income tax law as covered in an introductory undergraduate income tax law subject
CO2	:	Demonstrate knowledge of the fundamental principles of tax law, including income tax, GST and fringe benefit tax law as it applies to a wide variety of different business types in Australia such as companies, trusts, partnerships and sole proprietors.
CO3	:	Evaluate and synthesis information and existing knowledge from a number of sources.
CO4	:	Communicate ideas effectively in informal group discussions
CO5	:	Demonstrate knowledge of some of the more topical taxation issues affecting businesses in Australia in today's economy.

### Unit I:

Introduction to Indirect Tax: Meaning – Features - Types – Objectives – Principles - Cannon of Taxation - Tax system in India - Pros and Cons of Indirect tax - Contribution to government Revenues - Development of Indirect Taxation.

## **Unit II:**

Customs Law: Basic Concepts of Customs Law - Different types of Customs Duty – Abatement of Duty in damaged or deteriorated goods - Valuation-Customs procedure – Exemptions – Customs Duty Drawback - Duty Free Zones - Offense and Penalties

## **Unit III:**

Introduction to Goods and Services Tax (GST): Meaning of GST-Basic Concepts-Features of GST-Benefits of GST - GST working Mechanism - GST rate and taxes on GST – Goods and Service Tax Network (GSTN) - Constitutional Framework of GST - Model GST Law – Charge ability for GST - Composition Scheme.

## **Unit IV:**

Supply: Meaning and Scope - Types of Supply-Time of Supply-Provision relating to time of Supply-Place of supply-Provision relating to place of supply - Valuation mechanism – Input tax credit Mechanism - Payment mechanism -Registration under GST – Rules

## **Unit V:**

Registration under GST: Return Filing – Rules - Refund Provision in GST - E-commerce – Operators – TDS/TCS - Small scale exemption.

## **Textbook:**

1.Datey, V.S. (2015).Indirect Taxes. Mumbai, Taxmann Publications Private Limited. (2017).  
Simplified Approach to GST – A Ready Reference.

## **Reference Books :**

1. Balachandran, V.(2006).Indirect Taxation. New Delhi, Sultan Chand and Sons. 2. Mittal, J.K. (2015).  
Law Practice and Procedures of Service Tax. New Delhi, Jain Book Agency.

**Mapping of Course Outcomes with Program Outcomes:**

Course Outcomes	Program Outcomes								
	P01	PO2	P03	P04	P05	P06	P07	P08	P09
C01	L		L	H	L	H	H	H	
C02		L		L			L		H
C03	L	H	L	H	L	H		L	
C04	H	H					L		
C05	L	L	H		H			H	L

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	<b>Foreign Exchange Management</b>					Theor y

### **Introduction:**

The Foreign Exchange Management is to consolidate and amend the law relating to foreign exchange with the objective of facilitating external trade and payments and for promoting the orderly development and maintenance of foreign exchange market in India.

### **Course Outcomes:**

CO1	:	To understand the Administration of Foreign Exchange
CO2	:	To analyse the Foreign exchange market
CO3	:	To apply the Foreign exchange risk and exposure
CO4	:	To create the Inter Bank Deals, cover deals trading and SWAP Deals

### **UNIT – I**

Foreign exchange – Administration of Foreign Exchange – Foreign Exchange transactions – purchases and sales transactions – Authorized dealers – Foreign currency accounts –Multinational Banking.

### **UNIT – II**

Foreign exchange market – Functions – Exchange rates – Exchange quotations – spot and forward transactions – Merchant rates – TT Selling rate- TT Buying rate-Forward exchange contract-Features of Forward exchange contract.

### **UNIT – III**

Foreign exchange risk and exposure – External techniques of exposure management – Internal techniques of exposure management.

### **UNIT – IV**

Inter Bank Deals- cover deals trading, SWAP Deals – Arbitrage operations-Managing foreign

exchange reserves-Fiscal and Monetary policies in India- Devaluation –pros and cons.

### UNIT – V

Case Studies (based on the above units). Note: Question paper shall cover 80% Theory and 20% Problems.

#### Text Book:

1. International Finance : Maurice. D. Levi

#### BOOKS FOR REFERENCES:

2. Foreign Exchange, International Finance : A. V. Rajwade  
3. Global Financial Markets : Ian H. Giddy

#### Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes							
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	L			M			M	
CO2			M			M		H
CO3	L				M		H	
CO4			M					H
CO5	L			M		M		H



Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCPE01	E-Commerce	4	5	0	0	Theory

**Introduction:**

Business Models of e-Commerce embodies a concept for doing business online, incorporation multitude of difference service such as online payment etc.

**Course Outcome:**

CO1	:	To Identify and understand Business models and strategy of e-commerce
CO2	:	To Acquire knowledge in Computers
CO3	:	To Know more about Network service and payment system in e-commerce
CO4	:	To Understand the E- On line banking and various delivery channels
CO5	:	To Know about E-commerce technology and security issues

**Unit I**

Electronic commerce – Introduction – Business Models of e-Commerce - B2B e-commerce and EDI – Business Applications of e-commerce. Infrastructure for e-commerce – Communication networks for e-commerce.

**Unit II**

Introduction to computers- Importance of Computers- Computer Applications in various- Areas of Business- General Application of Computers in Various Fields. Fundamentals of Computers: Classification of Computers- Basic Principles of operation of Digital Computer- Computer system-computer virus- Development of computers and Computer Generation- Computer Number System.



<b>C01</b>		L	M		M			H
<b>C02</b>	L			M		M	H	
<b>C03</b>		L		M		M		H
<b>C04</b>		L		M	M			H
<b>C05</b>			M			M	H	

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	<b>International Business Relations</b>					Theor y

### Introduction:

The national economies that were accomplishing the objective of self-sustainability are currently developing route towards International Business. The factor for this crucial change is the development of correspondence, innovation, communication, infrastructure, etc...

### Course Outcomes:

CO1	:	To understand the Concept of International relations
CO2	:	To analyse the nature and content of international law
CO3	:	To apply Evolution of international organization and regional grouping for the development of international relations
CO4	:	To evaluate the Foreign policy of India-Nehru's foreign policy-its distinctive features

### UNIT - I

Concept of International relations-origin and growth of International Relations-Elements of IRI- Is international relations a discipline? -Scope of international relations- International Relations and International Politics - foreign policy-values of foreign policy-its approaches objectives of nation's foreign policy- Determinants of foreign policy (a) internal factor and (b) external factor.

### UNIT - II

The nature and content of international law- the codification of international law. The balance of power- its nature-definition-characteristics-role-historical significance-devices for maintaining the balance of power – collective security and balance of power-balance of power today-collective security and peaceful settlement.

### UNIT - III

Evolution of international organization and regional grouping for the development of international relations- role of regional grouping (viz) EU, ASEAN, NAFTA, SAARC AND ARAB LEAGUE- world bodies (viz) UN and WTO- economic grouping (viz) G- 8,G-15, and G-77

### UNIT - IV

Foreign policy of India-Nehru's foreign policy-its distinctive features- non-alignment foreign policy since 1962-Indo-Soviet relations- relations with China and Great Britain- Indo-U.S relations-Indo-Pakistan relations- Disarmament efforts by India –India's neighborhood relations.

### UNIT - V

Case Studies (Based on the above units) Note: Question paper shall cover 100% Theory

#### Text Book:

1. International relations : Palmer & Parkins

#### Books for References:

2. International relations : Urmila Sharma and S.R. Sharma
3. International relations : N. Jayapalan

#### Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes							
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	L			M			M	
CO2			M			M		H
CO3	L				M		H	
CO4			M					H
CO5	L			M		M		H

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	<b>International Trade Procedures and Documentation</b>					Theory

### **Introduction:**

International trade is an economical activity between countries/companies. As you know, every country has own business culture, currency and economical system. This system requires some documents. These documents may change based on the country, regulations and means of transportation. Trade agreements between importer and supplier or between countries require documents to protect both sides' rights during trade.

### **Course Outcomes:**

CO1	:	To understand the International Market Research
CO2	:	To apply the Export and Import Policy and Procedures
CO3	:	To create the Pre-requisites PAN Number, IEC Number, Application & Related documents for IEC
CO4	:	To analyse the Exchange Control Regulations
CO5	:	To evaluate the Export Order, Letter of Credit, Export Declaration Forms

### **Unit- I**

International Market Research – Strategies, Product Planning, Cost estimation, sales Forecast, Different Registers, Significance of Documentation & Related procedures, Export management, Organisation Structure.

### **Unit II**

Export and Import Policy and Procedures, Preliminary information, Export sales Quotation, Different Incoterms: FOB/C & F, CIF etc. Methods of payments, Shipping & distribution, after sales service – Customer complaint and conflict resolution.

### Unit \_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.

### Unit- 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.

### Unit-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, Legalization of documents, Bank Certificate of Export & Realization.

### Text Book:

1. Ministry of Commerce and Industry, Hand Book of Procedures, Volume I and II GOI, New Delhi – 2000.

### References:

2. Mahajan, Guide to Export Policy, Procedures and Documentation 2000-2001
3. Ballu. R. H. – Business Logistics Management, PHI, Inc 1999- 2000.

### Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes							
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	L			M			M	
CO2			M			M		H
CO3	L				M		H	
CO4			M					H
CO5	L			M		M		H

<b>Subject Code</b>	<b>Subject Title</b>	<b>Credit</b>	<b>Lecture</b>	<b>Tutorial</b>	<b>Practical</b>	<b>Type</b>
<b>19BCCE06</b>	<b>Management Information System</b>	<b>4</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>Theory</b>

**Introduction:**

To a programmer it is nothing but file structures and file processing. However, it involves much more complexity. The three components of MIS provide a more complete and focused definition, where System suggests integration and holistic view, Information stands for processed data, and Management is the ultimate user, the decision makers.

**Course Outcome:**

CO1	:	Understand the leadership role of Management Information Systems in achieving business competitive advantage through informed decision making.
CO2	:	Analyse and synthesize business information and systems to facilitate evaluation of strategic alternatives.
CO3	:	Effectively communicate strategic alternatives to facilitate decision making.
CO4	:	Identify the major management challenges to building and using information systems in organizations.
CO5	:	Identify managerial risks related to information system organization processing and utilizing.



**Unit I:**

[12 Periods]

An Overview of Management Information Systems (MIS): Concept & Definition of MIS - MIS Vs. Data Processing - MIS & Decision Support Systems - MIS & Information Resources Management - End User Computing – MIS Structure - Managerial View of IS – Functions of Management - Management Role - Levels of Management.

**Unit II**

[12 Periods]

Foundation of Information Systems: Introduction to Information System in Business - Fundamentals of Information Systems - Solving Business Problems with Information Systems - Types of Information Systems, Effectiveness and Efficiency Criteria in Information System - Frame Work For IS - Sequence of Development of IS.

**Unit III**

[12 Periods]

Concept of Planning & Control: Concept of Organizational Planning - Planning Process - Computational Support for Planning - Characteristics of Control Process - Nature of Control in an Organization. IS Planning – Determination of Information Requirements - Business Systems Planning - End Means Analysis - Organizing the Plan.

**Unit IV**

[12 Periods]

Business Applications of Information Technology: Internet & Electronic Commerce – Intranet - Extranet & Enterprise Solutions - Information System for Business Operations - Information System for Managerial Decision Support - Information System for Strategic Advantage.

**Unit V**

[12 Periods]

Advanced Concepts in Information Systems: Enterprise Resource Planning - Supply Chain Management - Customer Relationship Management and Procurement Management - Systems Analysis and Design – System Development Life Cycle – Prototyping – Sad - Project Management - Cost Benefit Analysis - Detailed Design - Implementation.

**Textbook:**

1. Management Information System: CVS. Murthy, HPH.

**Reference:**

1. Management Information System: Gordon B.Davis& Margrethe H.Olson, TMH.
2. Information System for Modern Management: Murdick, PHI.

**Mapping of Course Outcomes with Program Outcomes**

Course Outcomes	Program Outcomes								
	P01	PO2	P03	P04	P05	P06	P07	P08	P09
CO1	L	H	H	L	H	H	H	H	
CO2			L	L	L		H	H	L
CO3	H	H	L		L	H			L
CO4	H	L	L	H	L		L	L	H
CO5	L	L	L		L	L	L		H

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	<b>INTERNATIONAL SHIPPING LEGISLATION</b>					

**Introduction:**

Regulations concerning shipping are developed at the global level. Because shipping is inherently international, it is vital that shipping is subject to uniform regulations on matters such as construction standards, navigational rules and standards of crew competence.

**Course Outcomes:**

CO1	:	To understand and learn about the Indian Contract Act
CO2	:	To apply the Carriage of Goods by Sea Act (COGSA)
CO3	:	To analyse the International Regulations for Vessels and International Agencies
CO4	:	To evaluate the Regulations relating to cargoes, dangerous and Hazardous cargoes, and packaging of cargoes and Live cargo
CO5	:	To create the Quotations, Orders, Regulations, Credits, Invoicing, Filing, Archiving and Understanding Terms in Logistics

**UNIT I**

Indian Contract Act – Meaning and Definition of Contract – Essential Elements – Types of Contracts – Offer and Acceptance – Consideration – Capacity of Parties – Flaw in Consent – Void and Illegal Agreements – Performance and discharge of Contracts – Remedies for Breach of contract – Quasi contracts – Bailment and Pledge and Law of Agency- The Customs Act,

**UNIT II**

Regional Laws-The Carriage of Goods by Sea Act (COGSA), and related laws rules and regulations. Marine Insurance related laws, Labour Laws

**UNIT III**

International Regulations for Vessels-International Agencies -regulations relating to ship construction - ship maintenance - ship navigation - ship breaking - pollution caused by ship's effluents

**UNIT IV**

Regulations relating to cargoes, dangerous and Hazardous cargoes, and packaging of cargoes, Live cargo - Hague - Visby Rules – Hamburg Rules – Hague protocol to Warsaw Convention 1955, International carriage of goods by Road (CMR), 1956 - Institute Cargo Clauses (A,B,C) – General Conditions of Marine Insurance on Goods (GCMi 1988)

**UNIT V**

Quotations – Orders – Regulations - Credits – Invoicing – Filing – Archiving - Understanding Terms in Logistics –Freight forwarding contracts – General conditions of freight forwarding – Conditions of Contract - Documents - (Air Way Bill (AWB), Bill of Lading (B/L)) - Contract of transportation – Contracts with customers

**Text Book:**

1. Legal Principles in Shipping Business 2010-2011 by Institute of Chartered Shipbrokers (Witberby Seamanship International Ltd)

**REFERENCE:**

2. Shipping Law by Simon Baughen (Routledge-Cavendish)
3. Maritime Security and the Law of the Sea by Natalie Klein (Oxford University Press)

**Mapping of Course Outcomes with Program Outcomes:**

Course Outcomes	Program Outcomes							
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	L			M			M	
CO2			M			M		H
CO3	L				M		H	
CO4			M					H
CO5	L			M		M		H

**Introduction:**

This subject covers in details about Enterprise Resource Planning, It includes benefits, Modules, and processing of integration, Various Technologies

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCCE07	Enterprise Resource Planning	4	5	0	0	Theory

**Course Outcome:**

CO1	: Understand the basic concepts of ERP and how its derived and Developed from various resources
CO2	: Easily accessing with the help of knowing the benefits of Enterprise Resource planning.
CO3	: Inscribe the various Modules processing in the ERP
CO4	: Exercise the Evaluation of ERP and accessing the ERP related Technologies.
CO5	: Exercise the other related Technologies of ERP.

**Unit I****[ 12 periods ]**

Evolution of ERP- Overview of ERP - What is ERP? - The Ideal ERP System - Implementation of an ERP System - Reasons for Growth of ERP - Benefits of ERP - Failure of ERP Implementation - Integrated Data Model - Integrated Management Information - Business Modeling

**Unit II****[ 12 periods ]**

Benefits of ERP - Reduction in Cycle Time - Reduction of Lead Time - Reduction in Cost - Improved Resource Utilization Improved Supplier Performance - Increased Flexibility - Improved Information Accuracy and Decision-making Capabilities - Better Customer Satisfaction - On-time Shipment.

**Unit III :****[ 12 periods ]**

Modules of ERP - Functional Modules of ERP Software - Manufacturing and Logistics Modules- Finance Module – Controlling -Plant Maintenance- Quality Management - Production Planning and Material Management - Inventory Management and Warehouse Management - Production Planning.

**Unit IV:****[ 12 periods ]**

Evaluation of ERP- Variation of Modules – Advantage of ERP – An Overview of Enterprise - ERP and Related Technologies.



Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
	<b>Airline Marketing and Airline Alliance</b>					

**Introduction:**

An airline alliance is an aviation industry arrangement between two or more airlines agreeing to cooperate on a substantial level. Alliances may provide marketing branding to facilitate travelers making inter-airline code share connections within countries. This branding may involve unified aircraft liveries of member aircraft

**Course Outcomes:**

CO1	:	To understand the Airline Management, successful Airlines and Air Freight Market
CO2	:	To apply the Product Analysis and Travel Agency Distribution system
CO3	:	To analyse the selling in the air freight market, glossary of aviation terms and marketing terms.
CO4	:	To create the objectives for alliances and Turbulence in marketing channels
CO5	:	To evaluate the Success drivers in airline business

**Unit I**

Market For Air transport Service-Definition-Marketing Mix- stages in the application of Marketing Principles of Airline Management – successful Airlines –Air Freight Market – market segmentation – concept- segmentation variables in the air passenger market-customer requirements

**UNIT - II**

Product Analysis-What is product- theory of product analysis and its application to the Airline Industry – fleet and schedules – related product features – customer service – related product features – controlling product quality – introduction of Pricing and revenue management – building blocks in airline pricing policy – uniform and differential pricing – the structures of air freight pricing-Distribution Of Product And Brand Relationship-Distribution channel strategies – The Travel Agency Distribution system.

**UNIT - III**

Promotion Marketing-Fundamentals of relationship marketing – components of a

relationship marketing strategy – frequent flyer programmers –the anatomy of a sale – sales planning – marketing communication techniques – airline advertising – selling in the air freight market – glossary of aviation terms and marketing terms.

#### UNIT –IV

A Historical glimpse at Alliancing objectives-Reasons for Airlines building Alliances- Objectives of Alliances- Introduction- Marketing-driven objectives for alliances-Turbulence in marketing channels-Changes to airline marketing-Determinates of alliance image-Benefit challenges and cost of alliance brand association-Marketing and information. Performance measurement in airlines- Measuring the performance impact of alliance-Time continuum in performance assessment-Traffic and revenue enhancement-Cost-Productivity-Profitability.

#### UNIT - V

Introduction- Success drivers in airline business- Premises and objectives – Finding suitable partners – governance structure- degree of integration and trust- Organization,,s commitment- Ensuring flow of information- Performance evaluation-Managing cultural differences- In conclusion. Scenarios for the future- The internal dynamics of alliancing- a look into the future of airline alliance groups.

#### REFERENCE BOOK:

1. Marketing Management – Philip Kotler-Pearson Education
2. Marketing Management –Ramaswamy&Namakumari –MacMillan

#### TEXT BOOK:

1. Airline Marketing and Management-Stephen Shaw – Ashgate Publishing Limited

#### Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes							
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	L			M			M	
CO2			M			M		H
CO3	L				M		H	
CO4			M					H
CO5	L			M		M		H



Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Domestic Logistics					

**Introduction:**

Domestic Logistics is generally the detailed organization and implementation of a complex operation. In a general business sense, logistics is the management of the flow of things between the point of origin and the point of consumption to meet the requirements of customers or corporations.

**Course Outcomes:**

CO1	:	To understand the Types of vehicles, types of operation, load types, characteristics and main types of vehicle body
CO2	:	To analyse the Reasons for road freight transport vehicle costing
CO3	:	To apply the Operator licensing, Driver licensing and Driver’s Hours regulations
CO4	:	To create the Need for Planning
CO5	:	To evaluate the Planning, FTL, LTL, Documentation and Road Receipts

**UNIT I**

Vehicle Selection-Types of vehicles – types of operations – load types and characteristics – main types of vehicle body - Implications of vehicle selection – vehicle acquisition.

**UNIT II**

Reasons for road freight transport vehicle costing – Main types of costing systems – vehicle standing costs – vehicle running costs – overhead costs – costing the total transport operation – whole life costing – vehicle cost comparisons – zero-based budget.

**UNIT III**

Legislation- Operator licensing – Driver licensing – Driver’s Hours regulations – Road transport directive – tachographs - vehicle dimensions.

**UNIT IV**

Need for Planning – fleet management – main types of road freight transport – transport resource requirements – vehicle routing & scheduling issues – data requirements – computer routing & scheduling – information system applications – GPS - RFID

## UNIT V

Advices – Planning – FTL – LTL – Documentation – Road Receipts / Truck Receipts / Way Bills (RR / LR) - Consignment note CMR (EU & Canada) – Booking – Invoicing & Information Flow - Long Haul – Coordination with terminals – Exceptional Loads (Project cargo).

### REFERENCE:

1. Logistics of facility location and allocation / Dileep R. Sule (Marcel Dekker)
2. Logistics & supply chain management / Martin Christopher (Prentice Hall Financial Times)

**TEXT BOOK:** Single Text Book Not Available

### Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes							
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	L			M			M	
CO2			M			M		H
CO3	L				M		H	
CO4			M					H
CO5	L			M		M		H

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCCE04	Human Resource Management	4	5	0	0	Theory

**Introduction:**

To enable the students to acquire knowledge of Human Resource Management. On successful completion of this course, the students should Have understood functions of HRM, Human Resource Planning, Recruitment and Selection, Performance Appraisal, Training and Development etc.,

**Course Outcomes:**

CO1	:	Acquired knowledge on HRM, its environment, methods of selection, and Interview techniques.
CO2	:	Gained knowledge on training and career development
CO3	:	Students learnt about remuneration and welfare measures.
CO4	:	Gained facts about labour relation and Industrial disputes
CO5	:	Students learnt about Human resource audit, nature and approaches

**Unit I**

(12 Periods)

Human Resource Management - meaning, nature, scope and objective – Functions of HR Department - The Role of Human Resource Manager - Organisation of HR department – Human Resource Policies and Procedures – Principles of HRM – HRM activities

**Unit II:**

(12 Periods)

Manpower planning - Job description - Job analysis - Role analysis - Job specification - Recruitment and Selection - Training and Development.

**Unit III:**

(12 Periods)

Performance appraisal - Job evaluation and merit rating - Promotion - Transfer and demotion - Human relations - approaches to good Human relations – Punishment.

**Unit IV:** (12 Periods)

Wages and Salary Administration - Incentive System - Labour Welfare and Social Security - Safety, Health and Security - Retirement Benefits To Employees.

**Unit V:** (12 Periods)

Industrial Relations - Trade Unionism - Grievance Handling – Collective Bargaining and Worker's Participation in Management.

**Text Book:**

V.S.P .Rao, “Human Resources of Management”, Sultan Chand Publishing, Revised Edition, 2016. (Unit I to V)

**Reference:**

- 1.Tripathy, “Personnel Management and Industrial Relations”, 21<sup>st</sup> Edition, 2013.
- 2.R.WayneMondy, “Human Resource Management”, Pearson Publications, 10<sup>th</sup> Edition 2011.

**Mapping of Course Outcomes with Program Outcomes:**

Course Outcomes	Program Outcomes							
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	L			M			M	
CO2			M			M		H
CO3	L				M		H	
CO4			M					H
CO5	L			M		M		H



