

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

Rathinam Tech Zone, Eachanari, Coimbatore – 641021.

DEPARTMENT OF COMMERCE



Syllabus for

B. Com INTERNATIONAL BUSINESS

2024 – 2025 Batch onwards

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 to provide a student - centred environment that promotes academic excellence, professional and personal growth, research culture, ethical and professional conduct and train competent and innovative globally suitable human youngsters.

Mission

To impart knowledge through tutoring, teaching, research and extension, and create quality and globally competitive in commerce professionals.

Motto

Industry – Ready Education

Program Educational Objectives (PEO)

PEO1:	Pursue a career as a globally competent and universally employable professional in core and related fields in diverse sectors who accelerates the overall development of India.
PEO2:	Pursue lifelong learning opportunities including graduate degrees to improve and expand domain specific and professional skills.
PEO3:	Advance personally and professionally by accepting professional and societal responsibilities, and pursuing leadership roles.

Mapping of Institute's Mission to PEO

Institute's Mission	PEO's
To provide quality education at affordable cost, build academic and research excellence maintain eco-friendly and robust infrastructure, and	PEO1, PEO2
To create a team of well qualified faculty who can build global competency and employability among the youth of India.	PEO2, PEO3

Mapping of Department Mission to PEO

Department Mission	PEO's
Imparting critical thinking	PEO 1, PEO 2
Enhancing research skills	PEO 1, PEO 2
Developing professionalism	PEO 2, PEO 3,
Viable technical knowledge and core competency	PEO 1. PEO 3

Program Outcomes (PO):

PO1	:	Demonstrate knowledge competency in core discipline
PO2	:	Apply the appropriate knowledge and suitable skills in solving the complex problems
PO3	:	Conduct investigations of complex problems through various scientific approaches
PO4	:	Design solutions for complex and open ended real-life or real-time problems
PO5	:	Use appropriate and advanced tools for wide range of practices with an understanding on its associated limitations
PO6	:	Work effectively and responsibly as a member or a leader in a team
PO7	:	Express complex concepts within the profession and with society at large
PO8	:	Understand the professional roles and responsibilities
PO9	:	Analyze social and environmental aspects of the professional practices
PO10	:	Practice higher moral and ethical standards during the discharge of professional duties
PO11	:	Incorporate finer finance and business practices in all professional engagements
PO12	:	Identify and address their professional development through lifelong learning

Program Specific Outcomes (PSO):

PSO1	:	To identify opportunities in the area of Global business for pursuing entrepreneurial activities and /or professional advancement.
PSO2	:	To understand the functional issues and difficulties that the trade world encounters
PSO3	:	Assess and examine the exhibition of a multinational company on ethical, legal, monetary, marketing, logistical and social issues.
PSO 4	:	To gain a deeper understanding of its logistics capabilities in specific and evaluate the pros and cons of embarking on trade and trade related activities based on their in-depth knowledge.

Correlation between the PO/PSO and the PEOs

Program Outcomes		PEO 1	PEO 2	PEO 3
PO 1	:	3	1	3
PO 2	:	3	2	3
PO 3	:	1	2	3
PO 4	:	3	1	3
PO 5	:	3	3	2
PO 6	:	2	3	3
PO 7	:	2	3	1
PO 8	:	3	2	1
PO 9	:	2	2	3
PO 10	:	3	2	1
PO 11	:	2	1	1
PO 12	:	3	2	2

PSO 1	:	2	3	1
PSO 2	:	3	2	2
PSO 3	:	2	3	3
PSO 4	:	3	2	2

3 – Strong correlation; 2-moderate correlation; 1-Less correlation; Blank-no correlation

Components considered for Course Delivery is listed below:

- a. Class room Lecture
- b. Laboratory class and demo
- c. Assignments
- d. Mini Project
- e. Project
- f. Online Course
- g. External Participation
- h. Seminar
- i. Internship

Mapping of POs with Course Delivery:

Program Outcome	Course Delivery								
	a	b	c	d	e	f	g	h	i
PO1	3	3	1	1	2	1	3	3	1
PO2	3	3	2	3	3	1	1	2	3
PO3	3	3	1	3	1	1	1	2	3
PO4	2	3	2	3	3	1	1	3	1
PO5	3	2	1	3	1	3	3	3	3
PO6	2	3	1	3	3	1	2	3	3
PO7	2	3	1	3	1	1	2	3	3
PO8	2	2	1	2	3	3	2	3	3
PO9	1	1	2	3	3	3	2	3	3
PO10	2	1	2	3	2	2	2	2	2
PO11	1	1	2	2	2	3	3	3	3
PO12	1	2	3	2	2	2	3	3	3
PSO1	2	3	1	3	2	3	1	3	3
PSO2	3	2	2	3	3	2	2	3	2
PSO3	2	3	3	2	2	3	3	2	3
PSO4	3	2	2	1	3	2	2	1	2

3 – Strong correlation; 2-moderate correlation; 1-Less correlation; Blank-no correlation

RATHINAM COLLEGE OF ARTS AND SCIENCE (AUTONOMOUS)
B.COM INTERNATIONAL BUSINESS DEGREE PROGRAMME

B. Com (IB) Curriculum Structure - Regulation - 2024

(For students admitted from 2024-2025 and onwards)

S.No.	Sem	Part	Sub Type	Course Code	Course Name	Credit	Hours	INT	EXT	Total
1	1	1	L1		Language - I	3	5	50	50	100
2	1	2	L2		English - I	3	5	50	50	100
3	1	3	Core		Core Course - I Theory	4	5	50	50	100
4	1	3	Core		Core Course - II Theory / Practical	4	4	50	50	100
5	1	3	Allied		Allied-I	4	5	50	50	100
6	1	4	SEC		Skill Enhancement Courses - I Practical / Training	4	4	50	50	100
7	1	4	AEC		Ability Enhancement Course I Environmental Studies or Universal Human Values & Professional Ethics	2	2	50	0	50
						24	30	350	300	650
1	2	1	L1		Language - II	3	5	50	50	100
2	2	2	L2		English - II	3	5	50	50	100
3	2	3	Core		Core Course - III Theory	4	5	50	50	100
4	2	3	Core		Core Course - IV Theory / Practical	4	4	50	50	100
5	2	3	Elective		Elective - I Entrepreneurship Development	4	4	50	50	100
6	2	3	Allied		Allied-II	4	5	50	50	100
7	2	4	AEC		Ability Enhancement Course II Design Thinking	2	2	50	0	50
8	2	5	Ext		Extension Activity - I (NASA)	1	0	25	0	25
						25	30	375	300	675
1	3	1	L1		Language - III	3	4	50	50	100
2	3	2	L2		English - III	3	4	50	50	100
3	3	3	Core		Core Course - V Theory	4	6	50	50	100
4	3	3	Core		Core Course - VI Theory / Practical	4	4	50	50	100
5	3	3	Allied		Allied-III	4	5	50	50	100
6	3	4	SEC		Skill Enhancement Courses - II Practical / Training	4	5	50	50	100
7	3	4	AEC		Ability Enhancement Course III Soft Skill-1	2	2	50	0	50

8	3	3	ITR		Internship / Industrial Training (Summer vacation at the end of II semester activity)	2	0	50	0	50
9	3	5	Ext		Extension Activity - II (NASA)	1	0	25	0	25
						27	30	425	300	725
1	4	1	L1		Language - IV	3	4	50	50	100
2	4	2	L2		English - IV	3	4	50	50	100
3	4	3	Core		Core Course - VII Theory	4	6	50	50	100
4	4	3	Core		Core Course - VIII Theory / Practical	4	4	50	50	100
5	4	3	Allied		Allied-IV	4	5	50	50	100
8	4	3	Elective		Elective - II	4	5	50	50	100
7	4	4	AEC		Ability Enhancement Course IV Soft Skill-2	2	2	50	0	50
8	4	5	Ext		Extension Activity - III (NASA)	1	0	25	0	25
						25	30	375	300	675
1	5	3	Core		Core Course - IX Theory	4	6	50	50	100
2	5	3	Core		Core Course - X Theory / Practical	4	6	50	50	100
3	5	3	Elective		Elective - III	4	6	50	50	100
	5	3	PRJ		Project	0	6	0	0	0
4	5	4	SEC		Skill Enhancement Courses - III Practical / Training	4	6	50	50	100
5	5	3	ITR		Internship / Industrial Training - (Summer vacation at the end of IV semester activity)	2	0	50	0	50
6	5	5	Ext		Extension Activity - IV (NASA)	1	0	25	0	25
						19	30	275	200	475
1	6	3	Core		Core Course - XI Theory	4	6	50	50	100
2	6	3	Core		Core Course - XII Theory / Practical	4	4	50	50	100
3	6	3	Elective		Elective - IV	4	6	50	50	100
4	6	3	PRJ		Core Project	8	8	100	100	200
5	6	4	SEC		Skill Enhancement Courses - IV Practical / Training	4	6	50	50	100
						24	30	300	300	600
					Total credit	144	180	2100	1700	3800

Additional Credits										
S.No.	Sem	Part	Sub Type	Sub Code	Subject	Credit	Hours	INT	EXT	Total
1	2	6	VAC		VAC - Microsoft CoE Course	2	2	50	0	50
2	3	6	VAC		Inter Department Course	2	2	50	0	50
3	4	6	IDC		VAC - Microsoft CoE Course	2	2	50	0	50
4	5	6	VAC		VAC - Microsoft CoE Course	2	2	50	0	50

Certificate on Minor Discipline										
S.No.	Sem	Part	Sub Type	Sub Code	Subject	Credit	Hours	INT	EXT	Total
1	2	6	MD		Course - I	5	2	0	100	100
2	3	6	MD		Course - II	5	2	0	100	100
3	4	6	MD		Course - III	5	2	0	100	100
4	5	6	MD		Course - IV	5	2	0	100	100

Core - Theory						
S.No.	Sem	Pre-requisite	Sub Code	Course Name	"Offering Department"	"Type Theory / Practical"
1	I			Financial Accounting I	Commerce IV	Theory
2	II			Financial Accounting II	Commerce IV	Theory
3	III			Corporate Accounting I	Commerce IV	Theory
4	IV			Corporate Accounting II	Commerce IV	Theory
5	V			Cost Accounting	Commerce IV	Theory
6	VI			Management Accounting	Commerce IV	Theory

Core - Theory / Practical						
S.No.	Sem	Pre-requisite	Sub Code	Course Name	"Offering Department"	"Type Theory / Practical"
1	I			Business Law	Commerce IV	Theory
2	II			Logistics and Supply Chain Management	Commerce IV	Theory
3	III			Effective Business Communication	Commerce IV	Theory
4	IV			EXIM Finance	Commerce IV	Theory
5	V			Tax Procedures and Practices	Commerce IV	Theory
6	VI			Forex Management	Commerce IV	Theory

Allied						
S.No.	Sem	Pre-requisite	Sub Code	Course Name	"Offering Department"	"Type Theory / Practical"
1				Business Statistics	Mathematics	Theory
2				Business Mathematics	Commerce IV	Theory
3				International Trade procedures and Documentation	Commerce IV	Theory
4				Principles of Management	Commerce IV	Theory
6				Research Methodology	Commerce IV	Theory
7				Banking technology	Commerce IV	Theory

Skill Enhancement Course						
S.No.	Sem	Pre-requisite	Sub Code	Course Name	"Offering Department"	"Type Theory / Practical"
1				Excel in Financial Decision	Commerce IV	Practical
2				Tally Prime with ERP	Commerce IV	Practical
3				EXIM Documentation	Commerce IV	Practical
4				Data analysis using SPSS	Commerce IV	Practical

Elective						
S.No.	Sem	Pre-requisite	Sub Code	Course Name	"Offering Department"	"Type Theory / Practical"
1	II			EDP	Commerce IV	Theory
4				International Economics	Commerce IV	Theory
5	IV			International Business Strategy	Commerce IV	Theory
6				International Business Relations	Commerce IV	Theory
7				International Marketing Management	Commerce IV	Theory
8	V			Service Marketing	Commerce IV	Theory
9				E-Commerce	Commerce IV	Theory
10				Financial Markets and Institutions	Commerce IV	Theory
11	VI			Financial Management	Commerce IV	Theory
12				Investment Management	Commerce IV	Theory

Parts	Sem I	Sem II	Sem III	Sem IV	Sem V	Sem VI	Total Credits
Part I	3	3	3	3	-	-	12
Part II	3	3	3	3	-	-	12
Part III	12	12	15	12	19	20	90
Part IV	2	2	6	6	4	4	24
Part V	-	-	-	-	-	2	2
Total	20	20	27	24	23	26	140

Core - Theory

Semester I

Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Financial Accounting- 1	4	5	-	-	Core Theory

Course 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 Focus on: Skill Development / Entrepreneurship / Employability / Research

Course Outcomes	On completion of this course, students will
CO 1:	To analyze business transactions using accrual basis accounting according to Generally Accepted Accounting Principles (GAAP).
CO 2:	To manually prepare journal entries and post to ledger accounts using double-entry accounting procedures.
CO 3:	Be Aware of preparation of Final accounts.
CO 4:	Have knowledge in the accounting practice prevailing and knowledge in bill of exchange.
CO 5:	Enable preparation of Income and Expenditure statement.

Unit I:	Introduction	[12 Periods]
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Introduction, Meaning and Definition of Accounting, Objective - Functions of Accounting, Accounting Principles, Fundamentals of book keeping, Difference between Bookkeeping vs Accounting, Concepts and Conventions.

Unit II:	Double Entry	[12 Periods]
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Journal – Ledger - Subsidiary Books: Purchase book - Sales book – Purchase Return book – Sales Return book - Bills Payable book – Bill Receivable book – Cash book : Simple cash book, Double column cash book, Three column cashbook, petty cash book.

Unit III:	Final Accounts	[12 Periods]
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Preparation of Trial Balance- Rectification of errors -Preparation of Trading Account - Profit and Loss Account - Balance Sheet with Adjustment.

Unit IV:	Bill of Exchange	[12 Periods]
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Bill of exchange – Needs- Types- Dishonor of Bill- Renewal of Bill- Insolvency of acceptor- Accommodation bills – Average due date – Account current- Methods of Account Current- Product Method-Red Ink Interest- Époque Method.

Unit V:	BRS	[12 Periods]
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Bank Reconciliation Statement- Receipts and Payments accounts –Income and Expenditure accounts.

Text Books:

1. Financial Accounting, T.S. Reddy & Dr. A. Murthy, Margham Publications - 2021

Reference Books:

Advanced Accountancy, S.N. Maheshwari, T.S. Reddy, Vikas publishers. Eleventh Edition.
Taxmann's Financial Accounting, Bhushan kumar Goyal, H.N.Tiwari, 11th Edition- Taxmann publication - 2023

Web Resources:

<https://www.infobooks.org/free-pdf-books/business/financial-accounting/>

Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	3	3	3	1	3	1	3	3	1	3	2	1	2	3	3
CO2	1	3	2	1	2	3	1	1	3	2	1	3	3	1	2
CO3	2	3	3	2	1	3	1	3	2	1	2	1	2	3	2

CO4	1	1	3	3	1	3	2	3	1	2	2	2	3	2	1
CO5	3	2	3	2	3	1	1	3	3	1	2	3	2	1	3

Semester II

Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
S	Financial Accounting- II	4	5	-	-	Core Theory

Course Introduction

This course delves deeper into the complexities of financial accounting, expanding upon the concepts necessary for the accurate and ethical preparation, analysis, and reporting of financial statements.

Course Focus on: Skill Development / Entrepreneurship / Employability / Research

Course Outcomes	On completion of this course, students will
CO 1:	Implement various methods of depreciation accounting in the books of accounts.
CO 2:	Evaluate the performance of the single entry and department with previous result.
CO 3:	Analyze the financial impact of royalty agreements on both licensors and licenses.
CO 4:	Evaluate about the branch and to Execute books of accounts relating to Hire purchase and instalment system.
CO 5:	Gain knowledge about partnership admission, retirement, death & insolvency.

Unit I:	Depreciation and its Methods	[12 Periods]
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Accounting for Depreciation –Need and significance of depreciation- Methods of depreciation- Straight line method- Written down value method -Annuity- Machine hour rate method - Reserves and Provision.

Unit II:	Single Entry system	[12 Periods]
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Single Entry – difference between single entry and double Entry-Distinction between balance sheet and statement of Affairs-Conversion method -Departmental accounts – Basis for allocation of expenses – Inter departmental transfers at cost or selling price.

Unit III:	Basic concept of Royalty	[12 Periods]
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Royalty Accounts- Introduction – Basic Accounting for Royalties – Royalty Agreements –Minimum rent and Short workings – Reporting and Disclosure – Issues and Challenges.

Unit IV:	Branch Accounting and Hire purchase	[12 Periods]
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Branch Accounts - Dependent Branch – Independent Branch (Excluding foreign branches) – Hire purchase system - Hire purchase and installment systems including Hire Purchasing Trading account- Goods on sale or Return.

Unit V:	Partnership Account	[12 Periods]
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Partnership Account – characteristics - Partnership Deed - Adjustment after closing the accounts - Admission of a partner - Retirement of a partner - Death of a partner - Dissolution of a partnership firm- Insolvency.

Text Books:

1. Financial Accounting, T.S. Reddy & Dr. A. Murthy, Margham Publications - 2021

Reference Books:

1. Advanced Accountancy, S.N. Maheshwari, T.S. Reddy, Vikas publishers. Eleventh Edition.
2. Taxmann's Financial Accounting, Bhushan kumar Goyal, H.N.Tiwari, 11th Edition- Taxmann publication - 2023

Web Resources:

1. <https://sol.du.ac.in/solsite/Courses/UG/StudyMaterial/02/Part1/FA/English/SM1.pdf>

Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	3	2		1	1	1	1	2	3		3	2	3	2	3
CO2	1		1		2	3	1	1		2	1		1		
CO3	2	2		2	3	3		1	2	1	2	2	2	2	2

C04	1	3		1	1		1	2		3	3	2	3	2	3
C05	2	2	1		1	3	3	1		1	1		1		3

Semester III

Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Corporate Accounting- I	4	5	-	-	Core Theory

Course Introduction

Corporate accounting constitutes a range of processes, systems, and principles that enable companies to accurately record, analyze, and interpret financial information. It involves not only the preparation of financial statements but also the implementation of controls, strategic planning, and resource allocation.

Course Focus on: Skill Development / Entrepreneurship / Employability / Research

Course Outcomes	On completion of this course, students will
CO 1:	Explaining about the basic provisions towards issue of shares in market.
CO 2:	Understanding the concepts of debenture and its accounting.
CO 3:	Analyze the companies final accounts and Managerial Remuneration.
CO 4:	Estimating methods of goodwill and shares.
CO 5:	Examine various procedures related to liquidation of companies.

Unit I:	Issue of shares	[12 Periods]
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Introduction – Types of Shares - Issue of shares : Par, Premium and Discount - Forfeiture - Reissue - Surrender of Shares – Rights Issue - Underwriting.

Unit II:	Redemption	[12 Periods]
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Redemption on Preference Shares - Debentures - Issue - Redemption – Sinking Fund Method – Insurance Policy Method.

Unit III:	Final Accounts of Companies	[12 Periods]
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Final Accounts of Companies Provisions relating to preparation of final accounts - Calculation of Managerial Remuneration.

Unit IV:	Valuation of Goodwill and Shares	[12 Periods]
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Valuation of Goodwill and Shares - Need - Methods of valuation of Goodwill and Shares – Average Profit Method-Super Profit Method-Capitalization Method-Net Asset Method- Yield Method – Fair value Method.

Unit V:	Liquidation of Companies	[12 Periods]
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Liquidation of Companies – Modes of Winding up - Statement of Affairs -Deficiency account or Surplus Account.

Text Books:

1. Corporate Accounting: T.S.Reddy & Dr.Murthy,10th Edition 2022

Reference Books:

1.Advanced Accountancy, S.N. Maheshwari, T.S. Reddy, Vikas publishers. Eleventh Edition 2021
2. Corporate Accounts; Gupta. R.L. and Radhaswamy. M: Sultan Chand and Sons, New Delhi-2023

Web Resources:

1. <https://www.gacwrmd.in/learning/Commerce/Corporate%20Accounting1.pdf>

Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	P01	P02	P03	P04	P05	P06	P07	P08	P09	P010	P011	P012	PS01	PS02	PS03
CO1	3	2		1	1	1	1	2	3		3	2	3	2	3
CO2	1		1		2	3	1	1		2	1		1		
CO3	2	2		2	3	3		1	2	1	2	2	2	2	2
CO4	1	3		1	1		1	2		3	3	2	3	2	3
CO5	2	2	1		1	3	3	1		1	1		1		3

Semester IV

Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Corporate Accounting-II	4	5	-	-	Core Theory

Course Introduction

This paper describes the characteristics of the accounting environment and corporate financial reporting requirements and details advanced financial accounting issues related to holding companies, banking, commercial insurance and Corporate Accounting Standards (IFRS).

Course Focus on: Skill Development / Entrepreneurship / Employability / Research

Course Outcomes	
	On completion of this course, students will
CO 1:	To understand the principles of Mergers and Amalgamation, Absorption and Internal Reconstruction.
CO 2:	To know the operation of Holding Companies and solve the accounting problems.
CO 3:	To Analysis the Banking Company Accounts (new formats).
CO 4:	To understand the basic Principles of Company Insurance.
CO 5:	To know the Human Resource Accounting and the Standards of IFRS.

Unit I:	Introduction to Amalgamation	[12 Periods]
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Amalgamation – Meaning and definition - Types of amalgamation: Nature of Merger, Nature of Purchase - Methods of accounting for amalgamation - absorption - internal and External reconstruction.

Unit II:	Holding Company	[12 Periods]
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Holding Company - Meaning – Minority Interest - Preparation of Consolidated Final Statement of Accounts – Contingent liability – Unrealized profit – Revaluation account – Bonus issues and payment of dividend.

Unit III:	Basic concepts of Banking Companies	[12 Periods]
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Accounts of Banking Companies – Meaning, Legal Requirements for Preparation of Profit and Loss Account. Guidelines for profit and loss account - Balance sheet format as per form A (New Format).

Unit IV:	Insurance	[12 Periods]
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Insurance Company accounts – general insurance and life insurance – under IRDA 2000 act (New format): Guidelines for Revenue account- profit and loss account -Balance sheet.

Unit V:	Accounting Standards	[12 Periods]
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Accounting standards of Join stock companies– Human Resource Accounting: Meaning, Concept, Features and Objective – types of human resource accounting – Meaning and Definition of IFRS.

Text Books:

1. Corporate Accounting: T.S.Reddy & Dr.Murthy,6th Edition,2023

Reference Books:

1. Corporate accounts – Gupta R.L & Radhaswamy M. Theory Method and Application – 13th Revised Edition 2006, sultan chand & Co., New Delhi.
2. Advanced Accountancy, Part -I, Dr. M.A. Arulanandam, Himalaya Publication, New Delhi 2003

Web Resources:

<https://commercelecturer.wordpress.com/2020/06/07/s3-b-com-corporate-accounting-syllabus/>

Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	3	2		1	1	1	1	2	3		3	2	3	2	3
CO2	1		1		2	3	1	1		2	1		1		
CO3	2	2		2	3	3		1	2	1	2	2	2	2	2

C04	1	3		1	1		1	2		3	3	2	3	2	3
C05	2	2	1		1	3	3	1		1	1		1		3

Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Management Accounting	4	5	-	-	Core Theory

Course Introduction

Management accounting is a vital tool for managers to make decisions that benefit the organization. It involves creating statements, reports, and documents to track how well the business is performing.

Course Focus on: Skill Development / Entrepreneurship / Employability / Research

Course Outcomes	On completion of this course, students will
CO 1:	To Provide the fundamental knowledge and techniques in Management Accounting.
CO 2:	Analyse the financial statements using ratio analysis.
CO 3:	Determine the working capital of the business.
CO 4:	Justify decision making using marginal costing.
CO 5:	Formulate budget and exercising budgetary control.

Unit I: Nature of Management Accounting [12 Periods]

Management Accounting – Meaning – Objectives and Scope – Relationship between Management Accounting, Cost Accounting and Financial Accounting – Tools and Techniques of Financial Statement Analysis- Comparative and Common size statements - Trend Analysis.

Unit II: Financial Analysis [12 Periods]

Ratio Analysis Definition - Significance and Limitations –Classification of Ratios: Profitability- Turnover – Liquidity- Solvency ratios. – Computation of Ratios from Financial Statements.

Unit III: Ratio Analysis [12 Periods]

Working Capital-working capital requirements in Computation-Fund flow analysis and Cash Flow Analysis.

Unit IV: Fun Flow & Cash Flow [12 Periods]

Marginal Costing and Break Even Analysis-Margin of safety – P/V ratio- Managerial Applications of marginal Costing-Significance and Limitations of Marginal Costing.

Unit V: Budgeting and Budgetary Control [12 Periods]

Budgeting and Budgetary control – Definition-Importance-Essential- Classification of Budgets: Master Budget-Preparation of cash Budget-Sales Budget-Purchase budget-material budget-flexible budget – Zero budget.

Text Books:

1. Management Accounting - Dr.S.N Maheshwari. Sulthan Chand and Sons, New Delhi, 6th Edition,2004.

Reference Books:

1. Cost and Management Accounting - SP Jain and KL Narang, Kalyan Publisers, New Delhi,25th Edition, 2006
2. Accounting and Management - SK Batacharya, Vikas Publising House, 3rd Edition,2021

Web Resources:

<https://mu.ac.in/wp-content/uploads/2022/10/Cost-and-Management-Accounting.pdf>

Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	3	3	3	3	3	3	3	3	1	3	2		1	3	3
CO2	3	3	2	3	1	3	2	3	2			2		3	3
CO3	3	3	3		3		3	3		1				3	3
CO4	3	3			1	3	3		3		3	3	2	3	3
CO5	3	2	2	1	3		3		3	1	2		1	3	2

Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Cost Accounting	4	5	-	-	Core Theory

Course Introduction

This course aims the students to acquire knowledge and develop skills on Cost accounting concepts and objectives, an in-depth study of cost accounting systems and accumulation procedures and a search into the elements of material, labour and factory overheads.

Course Focus on: Skill Development / Entrepreneurship / Employability / Research

Course Outcomes	On completion of this course, students will
CO 1:	To understand fundamental concepts of Cost Accounting for Cost Elements & cost sheet.
CO 2:	To create Costing reports including methods of issue and pricing methods.
CO 3:	To evaluate the different wages & incentives and Labour Turnover.
CO 4:	To interpret variable and fixed cost variances and computation of machine hour rate.
CO 5:	To apply Cost Accounting methods to optimize the use of people, resources and materials.

Unit I:	Introduction to Cost Accounting	[12 Periods]
Definition - Nature and Scope – Cost Accounting Vs Financial Accounting - Cost Accounting Vs Management Accounting –Classification of Costs– Cost sheet: Prime cost, Work cost, Cost of Production , COGS.		

Unit II:	Material Control	[12 Periods]
Material Control – Meaning and Objectives – Purchase of Materials – Stock Levels of Materials– EOQ – Stores Records – ABC Analysis – Issue of Materials – Methods of Issue – FIFO – LIFO– HIFO –Simple and Weighted Average Method.		

Unit III:	Labour	[12 Periods]
Direct Labour and Indirect Labour – Time Keeping – Methods and Calculation of Wage Payments – Time Wages – Piece Wages – Incentives – Different Methods of Incentive Payments– Rowan Plan- Halsay plan - Labour Turnover - Meaning, Causes and Measurement.		

Unit IV:	Overheads	[12 Periods]
Overheads – Definition – Classification – Allocation and Apportionment of Overheads – Basis of Allocation – Absorption of Overheads - Preparation of Overheads Distribution Statement – Machine Hour Rate – Computation of Machine Hour Rate.		

Unit V:	Methods of Costing	[12 Periods]
Methods of Costing- Unit Costing - Job Costing - Process Costing (Normal and abnormal loss and gain only) - Operating Costing.		

Text Books:

1. Cost Accounting : Jain S.P and Narang K.L –,First Edition,2016.

Reference Books:

1. Practical Costing : Khanna, B.S. Pandey, I.M-Ahuja, G.K and Arora M.N., S Chand & Sons,21st Edition, 2015
2. Cost Accounting :Reddy, T.S and Hariprasad Reddy, Y,, Margam Publications,4th Edition,2012

Web Resources:

1. https://ddceutkal.ac.in/Downloads/UG_SLM/Commerce/Cost_Accounting.pdf

Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	3	3	3	1	1	3	3	1	2	3	3	2	2	3	3
CO2	3	2	3	2	3	1	3	1	1	3	2	2	1	3	2
CO3	3	3	2	1	3	3	3	2	1	2	2	3	2	3	3

C04	3	1	2	3	2	3	1	1	3	3	3	2	3	3	1
C05	3	3	3	2	1	2	2	1	2	3	1	2	2	3	3

DSC

Core Theory

Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
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	Business Law	4	4	-	-	Core Theory									
Course Introduction															
Business law is also known as commercial law or corporate law. Business law governs the rights, relationships, and behavior of businesses and individuals engaged in commerce, merchandising trade, and sales.															
Course Focus on: Skill Development / Entrepreneurship / Employability / Research															
Course Outcomes	On completion of this course, students will														
CO 1:	To know the source and origin of business law.														
CO 2:	To know the offer and acceptance process in business.														
CO 3:	To learn the performance of contract														
CO 4:	To provide the conceptual understanding on sale of goods act.														
CO 5:	To gain knowledge of information technology act.														
Unit I:	Introduction of Business Law					[12 Periods]									
Business Law – Introduction – Meaning – Objectives – Sources – Origin – Indian Contract Act, 1872 – Contract – Definition – Obligation – Nature and Kinds of Contract – Elements of a Valid Contract – Formation of Contract.															
Unit II:	Offer and Acceptance					[12 Periods]									
Offer – Definition – Forms of offer – Requirements of a Valid Offer. Acceptance – Meaning - Legal rules as to a Valid Acceptance. Consideration – Definition – Types - Essentials. Capacity of Parties – Definition – Persons Competent to contract. Free consent – Coercion – Undue Influence – Fraud – Misrepresentation – Mistake. Legality of object - Void agreements Unlawful Agreements.															
Unit III:	Contracts Act - 1872					[12 Periods]									
Performance of Contracts – Actual Performance – Attempted Performance - Tender. Quasi Contract – Definition and Essentials. Discharge of Contract - Modes of Discharge – Breach of Contract – Remedies available for Breach of Contract.															
Unit IV:	Sale Vs Agreement					[12 Periods]									
Sale – Contract of Sale – Sale Vs Agreement to Sell – Meaning of Goods – Conditions and Warranty – Caveat Emptor – Exceptions of Caveat Emptor – Buyer and Seller of Goods - Unpaid Seller – Definition – Rights of an Unpaid Seller.															
Unit V:	Information Technology Act - 2000					[12 Periods]									
Information Technology Act - Purpose and significance. Cyber Crimes - Types of crimes, nature and punishment Intellectual Property Law - Patent, trademark, copyright and industrial design and laws of Insurance.															
Text Books:															
Business Law – N.D.Kapoor – Sultan Chand & Sons,23rd edition,2022															
Reference Books:															
Business Law – V.Balachandran& Thothadri, 3rd Edition,Vijay Nicolel imprints Pvt Ltd, Chennai – 91. A Manual of Mercantile Law – M.C.Shukla-S. Chand & Sons, New Delhi,3rd Edition 2010.															
Web Resources:															
1. https://www.britannica.com/money/business-law															
Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:															
Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	1	3	3	3	1	3	1	3	1	3	1	1	3	1	1
CO2		3	1	3	3		1	3		3	1	1	3	1	1
CO3	3	3			3	3		1	3	3	3	3	3	3	3
CO4		3	3	3	3	3	3	1		3	3	1	3	3	1

C05	3	3		1	1	1	1		3	3	3		3	3	
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Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
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	Logistics and Supply Chain Management	4	4	-	-	Core Theory
Course Introduction						
Logistics refers to the processes and networks used to move and store materials within supply chains and move products to their final destination. Logistics is considered a subset or part of a supply chain						
Course Focus on: Skill Development / Entrepreneurship / Employability / Research						
Course Outcomes	On completion of this course, students will					
CO 1:	To Provide a congenial learning and training environment to potential aspirants for gaining deep insight and for pursuing careers in Logistics and Supply Chain Management.					
CO 2:	To Gain Command on the key factors in new business models based on ecommerce and an insight into how they affect traditional systems of Logistics Management.					
CO 3:	To Analyze and organize Global Network Logistics for trade and transport systems, sourcing and procurement and Supply chain management.					
CO 4:	To elaborate solid arguments to convince and motivate decision makers, select the proper LSCM partners and then plan and coordinate the project to implement the solution					
CO 5:	To Apply the latest developments in information technology to Logistics and supply chain management in order to generate greater added value.					
Unit I:	Overview of Logistics					[12 Periods]
Overview of Logistics: Nature and concepts – Evolution of the Logistics Concept – Logistical Mission and Strategic Issues – Logistics in India – Growing Importance of Logistics Management – Logistical Competitive Advantage – Strategic Logistics Planning Process – Components of Logistics Management – Functions of Logistics Management						
Unit II:	Supply Chain Management					[12 Periods]
Supply Chain Management: Introduction – Value Chain – Functions and Contributions – Supply Chain Effectiveness and Indian Infrastructure – Framework for Supply Chain Solution – Outsourcing and 3PLs – Fourth-party Logistics (4PLs) –Supply Chain Relationships – Conflict Resolution Strategies for Harmonious Relationships.						
Unit III:	Elements of Logistics & Supply Chain Management					[12 Periods]
Elements of Logistics & Supply Chain Management: Introduction – Positioning of Information in Logistics and Supply Chain Management – Logistics Information System (LIS) – Operational Logistical Information System –Emerging Technologies in Logistics and Supply Chain Management.						
Unit IV:	Warehousing and Distribution Centers					[12 Periods]
Warehousing and Distribution Centers: Introduction– Concepts of Warehousing– Types of Warehouse– Functions of Warehousing– Warehousing Strategy– Warehouse Design– Operational Mechanism of Warehouse.						
Unit V:	Logistics Administration					[12 Periods]
Logistics Administration: Introduction– Evolutionary Trends of Logistics and Supply Chain Organization– Basic Organization Principles– Factors Influencing Organizational Structure.						
Text Books:						
1. Logistics and Supply Chain Management: Martin Christopher, FT Publishing International, 5 th edition.2016						
Reference Books:						
1. Logistics and Supply Chain Management: Dr. L. Natarajan, Margham Publication First Edition,2015						
2. Logistics and Supply Chain Management: Dr. V. Saikumari and S. Purushothaman, Second Revised Edition, Sultan Chand and Sons 2023						
Web Resources:						

1. <https://old.mu.ac.in/wp-content/uploads/2021/02/Logistics-and-Supply-Chain-Management-Martin-Christopher.pdf>

Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:

Course Outcome	Programme Outcomes												Programme Specific Outcome			
	P01	P02	P03	P04	P05	P06	P07	P08	P09	P010	P011	P012	PS01	PS02	PS03	PS04
C01	1			1		2		3	3	2	1	2	1		2	
C02			1		2		3		3			1		2		3
C03	1			2			3		3		3		1		2	
C04		1	2			2	3		3	1		2		1		3
C05	1		2		2			3			2	3	1		3	

Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type										
	Business Communication	4	4	-	-	Core Theory										
Course Introduction																
Business communication is used to promote a product, service, or organization; to relay information within the business; or to deal with legal and similar issues. Failures of human communication can become amplified in professional settings.																
Course Focus on: Skill Development / Entrepreneurship / Employability / Research																
Course Outcomes	On completion of this course, students will															
CO 1:	To Using persuasive and professional language in speech and writing															
CO 2:	To Communicate the process and findings in a range of business documents and oral presentations.															
CO 3:	To Acquire good business writing skills, to produce effective communications documents.															
CO 4:	To Demonstrate advanced interpersonal communication, business etiquette and relationship building skills															
CO 5:	To Planning for career progression purposes in writing Curriculum vitae and preparing for interview.															
Unit I:	Introduction to Business Communication					[12 Periods]										
Business Communication: Meaning – Objectives of Communication - Barriers to Communication – Importance of Effective Business Communication-Modern Communication Methods – Business Letters: Need – Functions - Kinds - Essentials of Effective Business Letters - Layout.																
Unit II:	Trade Enquiries					[12 Periods]										
Trade Enquiries –Offers and Quotation- Orders and their Execution –Defective order-Delay in execution- Credit and Status Enquiries –Trade and bank reference – Complaints and Adjustments - Collection Letters - Collection series – Sales Letters –Objectives and functions – Circular Letters.																
Unit III:	Banking Correspondence					[12 Periods]										
Banking Correspondence-Correspondence with the customers –Opening of Bank account –Requisition for stop payment –Request for overdraft –Request for ATM Password-Correspondence with other banks.																
Unit IV:	Insurance Correspondence					[12 Periods]										
Insurance Correspondence –Fire, Marine and Life Insurance – Agency Correspondence.																
Unit V:	Application Letters					[12 Periods]										
Application Letters – Preparation of Resume - Interview: Meaning – Objectives and Techniques of various types of Interviews – Public Speech – Characteristics of a good speech- Business Report Presentations.																
Text Books:																
1. Essentials of Business Communication: RajendraPal and Korlahalli, Sultan Chand & Sons, First Edition, New Delhi. 2012																
Reference Books:																
1. Business Communication: Namitha Gopal, New Age International Publishers, First Edition, New Delhi. 2019																
2. Business Communication: Ramesh, M.S, & Pattanshetti C. C, R Chand & Co, 29 th Edition, New Delhi, 2022																
Web Resources:																
1. https://dcomm.org/wp-content/uploads/2019/05/Business-Communication-PDFDrive.com-.pdf																
Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:																
Course Outcome	Programme Outcomes												Programme Specific Outcome			
	P01	P02	P03	P04	P05	P06	P07	P08	P09	P010	P011	P012	PS01	PS02	PS03	PS04

C01	2	3	1	2	2	2		3	3	2	1	2	1		2	
C02	2	3	1	3	2		3		3			1	2	2		3
C03	3	3	1	3	2		3		3		3		1		2	
C04	3	3	1	3	2	2	3		3	1		2	3	1		3
C05	2	3	2	3	2			3			2	3	1		3	

Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
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	EXIM Finance	4	4	-	-	Core Theory
Course Introduction						
Exporting goods and services can be a lucrative business, but it requires a significant investment of time, resources, and money. EXIM Finance provides a comprehensive range of financial services to facilitate international trade, including pre-shipment and post-shipment export finance.						
Course Focus on: Skill Development / Entrepreneurship / Employability / Research						
Course Outcomes	On completion of this course, students will					
CO 1:	To know about the Terms of international payments					
CO 2:	To know the pre-shipment					
CO 3:	To gain the knowledge about import finance					
CO 4:	To apply buyers credit					
CO 5:	To gain knowledge about export credit department					
Unit I:	Introduction to Export Finance					[12 Periods]
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:	Pre-shipment Finance					[12 Periods]
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, 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 III:	Introduction of import finance					[12 Periods]
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 IV:	Long term finance					[12 Periods]
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						
Unit V:	Banking Finance					[12 Periods]
EXIM Bank – Commercial Bank – Export Credit Guarantee Corporation – ICICI – IDBI – IFCI – SIDBI.						
Text Books:						
1. International Trade and Finance: Dr. Priyanka Choudhary Dr. T. Kalakumari , First Edition, Redshine Publication 2023.						
Reference Books:						
1. Export-Import Financing: Harry M. Venedikian , First Edition, Wiley 2015						
2. International Trade and Finance: Kishorkumar Das, First Edition, Redshine Publication 2022.						
Web Resources:						
1. https://backup.pondiuni.edu.in/storage/dde/dde ug pg books/MCOM2006%20International%20Trade%20and%20Finance.pdf						
Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:						

Course Outcome	Programme Outcomes												Programme Specific Outcome			
	P01	P02	P03	P04	P05	P06	P07	P08	P09	P010	P011	P012	PS01	PS02	PS03	PS04
C01	2	3	1	2	2	2		3	3	2	1	2	1		2	
C02	2	3	1	3	2		3		3			1	2	2		3
C03	3	3	1	3	2		3		3		3		1		2	
C04	3	3	1	3	2	2	3		3	1		2	3	1		3
C05	2	3	2	3	2			3			2	3	1		3	

Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
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	Tax Procedures and Practices	4	4	-	-	Core Theory
Course Introduction						
Tax Procedure and Practice is the complex study of Tax processes. Tax Procedure and Practice degree programs often include Value added tax, Service tax, Property tax, Income tax, etc. and to equip the students with knowledge in indirect taxes like wealth tax, central excise tax, and customs tax.						
Course Focus on: Skill Development / Entrepreneurship / Employability / Research						
Course Outcomes	On completion of this course, students will					
CO 1:	To Understand the basic concepts in the law of income tax and determine the residential status of different persons..					
CO 2:	To identify the five heads in which income is categorised and compute income under the heads 'Salaries' and 'Income from House Property'					
CO 3:	To compute income under the head ' Profits and gains of business or profession', 'Capital gains' and 'Income from other sources'.					
CO 4:	To understand clubbing provisions, aggregate income after set-off and carry forward of losses, and deductions allowed under the Income Tax Act; and further to compute taxable income and tax liability of individuals and firms.					
CO 5:	To develop the ability to file online returns of income.					
Unit I:	Introduction to tax planning and Procedures					[12 Periods]
Introduction to tax planning and Procedures: Concept of tax planning and procedures – Tax evasions and tax avoidance -Need and significance of tax planning and management-Tax Planning in respect of residential status.						
Unit II:	Assessment of companies					[12 Periods]
Assessment of companies: Residential status and incidence of tax- Special provisions applicable to assessment of total income of companies– Deductions available to corporate assesses – Computation of taxable income of companies and determination of corporate tax liability – Minimum Alternate Tax–Taxon distributed profit of domestic companies- Tax on income distributed to unit holders-Security Transaction Tax – Tonnage Tax.						
Unit III:	Tax Planning					[12 Periods]
Tax Planning : Individuals – Tax Planning with reference to all five heads of income for individuals – Salary, House Property, Profit from business and profession, Capital Gains and Income from other sources – Tax planning with respect to deductions, exemptions, Rebate, Relief, Concession and incentives (Problems focused on tax planning).						
Unit IV:	Tax planning and managerial decisions					[12 Periods]
Tax planning and managerial decisions: Tax planning in respect of make or buy, own or lease, repair or replace, export or domestic sales, shut down or continue, expand or contract, amalgamate or demerger, invest or disinvest – Financial Management decisions, Capital Structure, dividend policy and bonus shares.						
Unit V:	Tax planning under various circumstances					[12 Periods]
Tax planning under various circumstances: Tax planning while setting up of a business-with reference to location, nature and form of organizations-Tax planning related to Special Economic Zones (SEZ), Export Processing Zones (EPZ) and Export Oriented Units (EOUs) – Infrastructure sector and background areas – Tax incentives for exporters.						
Text Books:						
1. Taxation: Gaur V.P., Yadagiri M., Padmalatha N., Krishna Rao,Kalyani Publisher 7 th Edition 2024.						
Reference Books:						

1. Corporate Tax Planning & Business Tax Procedures: [Dr. Vinod K. Singhania](#), Taxman Publication 25th Edition, 2016
2. Income Tax Law & Practice 2023: VP Gaur Db Narang, Kalayani Publishers 2023.

Web Resources:

1. <https://www.gacrkl.ac.in/studymaterial/gacr-ug-com-c6.pdf>

Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:

Course Outcome	Programme Outcomes												Programme Specific Outcome			
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PS01	PS02	PS03	PS04
C01		1	2	1	1	2	2	1	1	1	1	2	1		2	
C02	1	2	2			3		1	1	2		1	2	2		3
C03	1			1		1	2	1	2	3	3		1		2	
C04		1	2	2	1	2	1	2	1			2	3	1		3
C05	1	1	1	1		1	2	1		1	2	3	1		3	

Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
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	Forex Management	4	4	-	-	Core Theory
Course Introduction						
The forex market allows participants to buy and sell currencies and includes banks, investment firms, central banks, and retail investors. It is the largest financial market in the world by trading volume. The main segments are the spot market for immediate exchanges and forward market for exchanges at a future date.						
Course Focus on: Skill Development / Entrepreneurship / Employability / Research						
Course Outcomes	On completion of this course, students will					
CO 1:	Analyze alternative currency translation methods for settlement of goods					
CO 2:	Examine the organization of the Foreign Exchange Market, the Spot Market, and the Forward Market					
CO 3:	To identify operational difficulties in financing, and settling in foreign currency, and currency forecasting					
CO 4:	Identify foreign exchange risk management and the techniques available to small business operators for risk exposure containment					
CO 5:	To study various strategies of risk management.					
Unit I:	Foreign exchange markets overview					[12 Periods]
Foreign exchange markets overview - Introduction – Participants – Settlement of transactions – Functions of foreign exchange markets – Foreign currency accounts – VOSTRO – NOSTRO -LORO - Determination of exchange rates – Foreign Exchange Management Act – Administration of foreign exchange						
Unit II:	Foreign Exchange transactions					[12 Periods]
Foreign Exchange transactions – Spot - Forward - Swap transactions – Exchange quotations – Direct Quotations – Indirect Quotations - Foreign exchange rates – Bases – Types of rates – Buying Rate - Selling rates – Cross rates.						
Unit III:	Forward Exchange Contract					[12 Periods]
Forward Exchange Contract – Features of Forward Margin – Factors Determining Forward Margin – Calculations – Interbank Deals – Cover deals – Trading – Arbitrage operations – Futures Trading - Options Trading - Features & Benefits.						
Unit IV:	Foreign exchange risk and exposure Overview					[12 Periods]
Foreign exchange risk and exposure Overview – Introduction – Types of exchange risk & exposure – Transaction Risk – Economic Risk – Translation Risk – Contingent Risk – Other Risks - Internal techniques of exposure – Futures, Hedging & Options - External techniques of exposure – Forward Market.						
Unit V:	Exchange rate arrangements in India					[12 Periods]
Exchange rate arrangements in India – Fixed rate - Fluctuating – Exchange control – Direct Methods - Indirect methods – Merits and demerits of Direct Method – Merits and demerits of In Direct Method - Monetary Policy in India - Fiscal policies in India – FOREX regulations.						
Text Books:						
1. Foreign Exchange and Risk Management – C. Jeevanandham, Sultan Chand Sons, 17 th Revised Edition, 2017						
Reference Books:						
1. Foreign Exchange Management - H.P. Bhardwaj Wheeler Publishing Edition 2012 2. International Financial Management - P. G. Apte McGraw Hill Education (India) Private Limited; 6th edition (25 July 2011)						
Web Resources:						
1. https://www.icsi.edu/media/webmodules/publications/FTFM_Final.pdf						
Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:						
Course Outcome	Programme Outcomes					Programme Specific Outcome

	P01	P02	P03	P04	P05	P06	P07	P08	P09	P010	P011	P012	PS01	PS02	PS03	PS04
C01		1	2	1	1	2	2	1	1	1	1	2	1		2	
C02	1	2	2			3		1	1	2		1	2	2		3
C03	1			1		1	2	1	2	3	3		1		2	
C04		1	2	2	1	2	1	2	1			2	3	1		3
C05	1	1	1	1		1	2	1		1	2	3	1		3	

Skilled

Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Tally prime with ERP 9	4	-	-	4	Core Theory

Course Introduction

To Provide knowledge on company creation and preparation of charts using Tally Packages

Course Focus on: Skill Development/ Entrepreneurship / Employability / Research

Course Outcomes	
	On completion of this course, students will
CO 1:	Create company using various features of Tally.
CO 2:	Prepare Statement of Trading/Profit and loss Account and Balance Sheet
CO 3:	Prepare Inventory Report and Stock summary
CO 4:	Prepare Bank Reconciliation Statement.
CO 5:	Compute the GST for Business Transactions

Unit I:	Fundamentals and Chart of Accounts	[12 Periods]
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1. Create company in the name of –Rathinam & Co|| in tally prime with VAT options. Accounts with Inventory option. Financial accounting year 01.04.2024 on wards.

2. Create multiple ledgers under appropriate predefined groups with the opening balance as on 01.04.2024 in –Rathinam & Co

Name of Ledger	Account Groups	Amount
Equity Share Capital	Capital Account	26580000
General Reserve	Reserve and Surplus	2560000
Capital Reserve	Reserve and Surplus	598500
Loan from HDFC	Secured Loan	5000000
Ranbir Ltd	Sundry Creditors	254100
Goswami Pvt Ltd	Sundry Creditors	225000
Provision for doubtful debts	Provisions	15000
Outstanding Rent	Outstanding Expenses	16500
Outstanding Telephone bill	Outstanding Expenses	35000
Outstanding A M C	Outstanding Expenses	17514
Profit and Loss Account**	Primary	675420
Land & Building	Fixed Assets	5085410
Plant & Machinery	Fixed Assets	6085011
Furniture & Fixture	Fixed Assets	458700
Computer & Peripherals	Fixed Assets	1045210
Investment in Shares	Investments	2254500
Abir Pvt Ltd	Sundry Debtors	250000
Suraj Ltd	Sundry Debtors	350000

Closing Stock*	Stock - in- Hand	2545800
Prepaid Insurance	Current Assets	45120
Loan to Employee	Loans and Advances (Assets)	158400
Cash**	Cash in Hand	185200
I C I C I Bank	Bank Accounts	17513683

*Do not create Closing Stock ledger as we are maintaining company as Accounts with Inventory

** Do not create these ledgers, alter the ledgers and put opening balance.

Unit II:	Inventory Accounting and cost center	[12 Periods]
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3. Create Godown Entries for the Various Goods and Various Location of the country.

Item Description	Total quantity (No)	Main Location (No)	Chennai Location (No)	Rate per (No)	Cost price No (Rs)
TELEVISION					
a) <u>Onida</u> 14 Inches	180	100	80	200	360000
21 inches	200	100	100	350	70000
b) <u>Toshiba</u> 16 Inches	450	300	150	150	67500
21 Inches	300	200	100	600	180000
ELECTRONICS					
a) <u>LAPTOPS</u> Dell	200 100	180 50	20 50	500	35000
Acer	400	200	200	400	40000
Apple				250	90000
REFRIGERATORS					
a) <u>LG</u> 14 Inches	400	200	200	150	24000
21 Inches	500	250	250	250	32000
b) <u>Samsung</u> 14 inches	200	150	50	250	36000
21 Inches	300	150	150	300	40000

4. Create the following Cost categories:

Category Name	Allocate Revenue Items	Allocated Non Revenue .Items
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Printing Media	Yes	No
Electronic Media	Yes	No
Car	Yes	No

Create the following Cost Centers:

Category	Name	Under
Electronic Media	Star Network	Primary
Electronic Media	Zee Network	Primary
Electronic Media	Star Plus	Star Network
Electronic Media	Star Sports	Star Network
Electronic Media	Zee Sports	Zee Network
Printing Media	Times of India	Primary
Car	WB-02-D-1526	Primary
Car	WB-03-C-2056	Primary

01-06-10 Rs 10,000 paid for Advertisement in Zee Sports by Cheque no 101204 of ICICI bank

01-06-10 Rs. 8500 paid for Advertisement in Times of India in cash

02-06-10 Rs. 5000 paid for Advertisement in Telegraph in cash

01-07-10 Rs. 3500 paid for Car expenses relating to Car No. WB-03-C-2056

01-07-10 Rs. 10000 paid for Advertisement in Star Plus in cash

02-07-10 Rs. 8750 paid for car expenses relating to Car No. WB-02-D-1526

Show the report [Display Statements of Accounts Cost centre Category summary]

Unit III: Bank Reconciliation Statement

[12 Periods]

5. Using the following vouchers prepare Bank Reconciliation Statement on 02-06-2023

Bank Statement for the period of 1-4-2023 to 2-6-2023						
Voucher Date	Particulars	Cheque No:	Clearing Date	Deposit	Withdrawal	Balance
1/4/2010	Opening Balance					Rs. 17,513,683.00
2/4/2010	Ranvir Ltd	101201	2/4/2023		Rs. 65,000.00	Rs. 17,448,683.00
2/4/2010	Clearing	156201	1/5/2023	Rs. 5,000.00		Rs. 17,453,683.00
1/5/2010	Clearing	658400	2/5/2023	Rs. 130,000.00		Rs. 17,583,683.00
2/5/2010	Cash Deposit		2/5/2023	Rs. 15,000.00		Rs. 17,598,683.00
2/5/2010	BSNL Telephone	101202	31/5/23		Rs. 35,000.00	Rs. 17,563,683.00
1/6/2010	Cash Withdrawal	101203	1/6/2023		Rs. 25,000.00	Rs. 17,538,683.00
1/6/2010	Clearing	157210	2/6/2023	Rs. 200,000.00		Rs. 17,738,683.00
1/6/2010	AD Agency	101204	2/6/2023		Rs. 10,000.00	Rs. 17,728,683.00

Unit IV:	TDS Deduction Entries	[12 Periods]
<p>6. Pass the following TDS Deduction Entries using Journal Mode with TDS Deduction (ALT+ S)</p> <p>02-07-10</p> <p>Pass the TDS Deduction entry for Asha Cooperative Society against Bill No: Asha/Rent/001.</p> <p>02-07-10</p> <p>Pass the TDS Deduction entry for MR. J. KAPOOR. against BL/COM/JK/005</p> <p>02-07-10</p> <p>Outstanding Amount of Wipro Ltd paid by cheque no: 101205 of ICICI Bank.</p> <p>02-07-10</p> <p>Outstanding balance of Rs. Mr. J. Kapoor cleared in cash</p> <p>31-07-10</p> <p>Outstanding amount of Asha Cooperative society paid by cheque no : 101206 of ICICI bank.</p>		
Unit V:	Ratio Analysis	[12 Periods]
<p>7. Given the following financial data for DEF Corporation, calculate the following ratios using Tally Prime:</p> <ol style="list-style-type: none"> 1. Current Ratio 2. Quick Ratio 3. Gross Profit Margin 4. Net Profit Margin 5. Return on Assets (ROA) 6. Return on Equity (ROE) 7. Debt to Equity Ratio 8. Inventory Turnover <p>Financial Data</p> <ul style="list-style-type: none"> • Current Assets: ₹500,000 • Inventories: ₹100,000 • Current Liabilities: ₹200,000 • Total Assets: ₹1,000,000 • Total Equity: ₹600,000 • Total Debt: ₹400,000 • Revenue: ₹800,000 • Cost of Goods Sold (COGS): ₹560,000 • Net Income: ₹80,000 • Average Inventory: ₹90,000 • Average Accounts Receivable: ₹60,000 • EBIT (Earnings Before Interest and Taxes): ₹120,000 • Interest Expense: ₹20,000 		
Text Books:		
<ol style="list-style-type: none"> 1. Tally ERP 10 (Power of Simplicity): Shraddha Singh and Navneet Mehra,V&S Publishers,5th 2014 		
Reference Books:		
<ol style="list-style-type: none"> 1. Official Guide to Financial Accounting Using Tally. ERP 9 with GST (Release 6.4): BPB Publications,4th Revised and Updated Edition,2018. 		

2. <http://dgtalworld.com/tally/Tally%20ERP%209%20at%20a%20Glance.pdf>

Web Resources:

1. <https://help.tallysolutions.com/tally-prime/india-gst-composition/purchases-under-composition-gst-tally/>

Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
C01	1	2	1	2	3	1	2	2	1	3	2	1	2	2	1
C02	2	3	3	2	1	1	2	1	2	3	3	1	1	1	2
C03	3	2	2	1	3	2	1	3	2	1	2	1	2	3	2
C04	1	1	2	2	1	3	2	1	1	2	1	2	1	2	1
C05	2	3	1	2	2	2	1	2	3	1	2	1	2	1	3

Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Data Analysis Using SPSS	4	-	-	4	Practical

Course Introduction

This practical class becomes productive by acquiring a basic understanding of SPSS. It is designed to provide students with transferable skills, to understand the uses of SPSS, as a tool to summarize and aid in the interpretation of research findings.

Course Focus on: Skill Development/ Entrepreneurship / Employability / Research

Course Outcomes	
	On completion of this course, students will
CO 1:	Presenting data using relevant tables, graphical displays, and summary statistics.
CO 2:	Analysing data to compare significance of difference between two or more groups: parametric and nonparametric methods
CO 3:	Presenting data using SPSS generated graphs and summary statistics: descriptive statistics.
CO 4:	Analysing data when normality assumption for data does not hold, i.e., the data does not follow the normal distribution. The statistical methods to analyse such data are collectively known as Nonparametric methods or distribution free method: non-parametric tests.
CO 5:	Data creation, cleaning and managements.

Unit I:	Mean, Median, Mode, Standard Deviation and Coefficient	[12 Periods]
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Weight of babies (kg) below 6 months taken from a hospital record is given below. Calculate Mean, Medium, and Mode, Standard Deviation and Coefficient of Skewness and kurtosis.

2.0	4.5	4.3	2.5	2.5	2.5	3.0	4.5
4.0	5.0	4.1	4.2	4.3	4.5	3.3	3.5
5.4	5.5	5.5	5.7	5.8	5.6	5.8	5.9
6.1	7.2	6.3	6.5	6.3	6.3	7.0	4.0

Unit II:	Analyse the Variance	[12 Periods]
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The following data on blood sugar level (MG/100 ML) are obtained from a clinical lab. Analyse the variance between groups and find the effectiveness of the herbs on blood sugar level.

Normal	Diabetic	Herb 1	Herb 2
96.00	180.00	180.00	120.00
100.00	225.00	190.00	130.00
111.0	260.00	185.00	130.00
98.00	250.00	190.00	135.00
106.00	265.00	180.00	136.00
105.00	280.00	170.00	140.00

Null hypothesis: The group means are equal to one another

Unit III:	Correlation Coefficient	[12 Periods]
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Find out correlation coefficient for the variables, age (years) and systolic blood pressure (mmHg) in man.

Age	56	42	60	50	54	49	39	62	65	70	40	53	35	38	39	37	70
BP	160	130	125	135	145	115	140	120	140	160	126	145	118	120	123	138	160

Before going into SPSS, it is important to propose a null hypothesis and alternate hypothesis.

Unit IV: Minimum, Maximum and Standard Deviation [12 Periods]

The data given below represents the scores of 12 students in an examination. Find out the Minimum, Maximum and Standard Deviation? Explore the various marks.

Name	A	B	C	D	E	F	G	H	I	J	K	L
Mark	38	36	24	48	42	40	38	34	34	39	48	40

Unit V: Pie Chart [12 Periods]

Preparing the Pie Chart for the following data

Family Expenses	Food	Rent	Travel	Education	Others	Savings
Percentage	21	9	8	14	19	29

Text Books:

1. Data Analysis with IBM SPSS Statistics: Stephen Sweet and Karen Grace-Martin, 4th Edition Pearson, 2017.

Reference Books:

1. Discovering Statistics Using IBM SPSS Statistics" by Andy Field, 4th Edition, 2014
2. SPSS Survival Manual: A Step by Step Guide to Data Analysis using IBM : Julie Pallant 2020, 7th Edition, Roultdge Publications.

Web Resources:

<https://www.studocu.com/in/document/mahatma-gandhi-university/bcom-computer-application/spss-practical-questions-new/84451747>
<https://gtk.uni-miskolc.hu/files/11206/SPSS+Tutorial+and+excercise+book.pdf>

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
C01	1	3	2	1	1	1	2	2	1	1	2	1	1	3	3
C02	2	3	3	1	2	1	2	1	2	1	2	1	3	2	1
C03	2	1	2	1	2	2	1	3	2	2	1	1	2	1	3
C04	1	3	3	2	1	3	2	3	1	3	2	2	3	2	1
C05	2	1	2	1	2	2	3	2	2	2	3	1	1	3	2

Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:

Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Financial Modeling with Excel	4	-	-	4	Practical

Course Introduction

Financial Modeling is a tool to understand and perform analysis on an underlying business to guide decision-making, most often built in Excel.

Course Focus on: Skill Development/ Entrepreneurship / Employability / Research

Course Outcomes	On completion of this course, students will
CO 1:	To inculcate the knowledge of MS Excel
CO 2:	To understand the basic statistics tools & methods
CO 3:	To outline the Analytical commands in Excel
CO 4:	To identify the statistical tools for problem solving
CO 5:	To analyze a program using appropriate analytical tool

Unit I:	Introduction	[12 Periods]
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Excel basics- - Excel Features-Financial – Logical- Statistical – Mathematical- Shortcuts for Financial Modelers

Unit II:	Internet	[12 Periods]
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Formula Auditing Tools for Debugging-Learning Modeling Using Excel-Graphic -Written Presentation- Data Analysis Tool Pack using (Company Annual Report)

Unit III:	Document	[12 Periods]
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Bond calculation capital budgeting-BEP- Management Reporting: Requirement to Consolidate And Summarize Data- Consolidating Data From Different Sources- Spread Sheet Report Managers.

Unit IV:	Spreadsheet	[12 Periods]
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Spread Sheet and its Business Applications –Inserting Charts – Pie, Line, Bar, etc... Application of Mathematical & Statistical operations; ROUND ALL, SUM, SUMIF, COUNT, COUNTIF, AVERAGE, MAX, MIN.

Unit V:	Practical Applications	[12 Periods]
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Practical Applications - Loan & Lease statement; Ratio Analysis, Graphical representation of data Payroll statements: Frequency distribution – Cumulative and calculation of Means – Mode and Median; Regression.

Text Books:

1. A First Course in Computers: Sanjay Saxena, Vikas Publishing House, New Delhi, First Edition 2015.

Reference Books:

1. Foundation of Computing: Pradeep K. Sinha and Preeti Sinha, BPB, Publication, 5th Edition 2022.

2. Fundamentals of Information Technology: Deepak Bharihoka, Excel Book, New Delhi, Revised Edition, 2012.

Web Resources:

1. <https://www.geektonight.com/computer-applications-in-business-pdf/>

Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	P01	P02	P03	P04	P05	P06	P07	P08	P09	P010	P011	P012	PS01	PS02	PS03
C01	1	2	1	3	3	1	2	2	1	3	2	1	2	2	1
C02	2	3	3	2	1	1	2	1	2	3	3	1	3	1	2
C03	3	2	2	1	3	2	1	3	2	1	2	1	2	3	3
C04	1	1	3	2	1	3	2	3	1	3	3	2	3	2	3
C05	2	3	1	3	2	2	3	2	2	1	2	1	2	1	3

Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	EXIM Documentation	4	-	-	4	Practical
Course Introduction						
Export-Import Documentations play a crucial role in facilitating international trade and ensuring smooth movement of goods across borders. The documentation process involves several legal and regulatory requirements that are mandatory to meet for both exporters and importers.						
Course Focus on: Skill Development/ Entrepreneurship / Employability / Research						
Course Outcomes	On completion of this course, students will					
CO 1:	Design the practical knowledge on preparing Master Documents					
CO 2:	Demonstrate the concepts of Transportation documents.					
CO 3:	Create practical forms on Marine Insurance.					
CO 4:	Apply the concept of understanding various letters of credits					
CO 5:	Demonstrate the documents on Invoice, Export scheme, Declaration and Item details.					
Unit I:	Introduction					[12 Periods]
Prepare a Master document – I ,Prepare a Master document –II.						
Unit II:	Internet					[12 Periods]
Prepare a Commercial invoice -Prepare a Packing list						
Unit III:	Document					[12 Periods]
Prepare a Certificate of origin - Prepare a Mate's receipt - Prepare a Bill of lading						
Unit IV:	Spreadsheet					[12 Periods]
Prepare a Letter of credit - Prepare a Marine insurance policy - Prepare a Foreign bill of exchange - Prepare a Shipping bill- Shipping Bill Summary - Invoice Details - Item Details– Export Scheme Details– Declaration Details.						
Unit V:	Practical Applications					[12 Periods]
Prepare an IEC form - Prepare a fumigation certificate.						
Text Books:						
1. EXIM Documentation : Mr. Darshan Vegada ,6 th Edition 2022, JBS Academy Pvt Ltd.						
Reference Books:						
1. Export Import procedure and Documentation: Madhurima Lall (Dr.), Sultan Ahmad, First Edition , 2021, Sultan Chand & Sons.						
Web Resources:						
https://www.mlsu.ac.in/econtents/1198_e-book%20on%20export%20import%20procedure.pdf						

Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	P01	P02	P03	P04	P05	P06	P07	P08	P09	P010	P011	P012	PS01	PS02	PS03
C01	1	2	1	3	3	1	2	2	1	3	2	1	2	2	1
C02	2	3	3	2	1	1	2	1	2	3	3	1	3	1	2
C03	3	2	2	1	3	2	1	3	2	1	2	1	2	3	3
C04	1	1	3	2	1	3	2	3	1	3	3	2	3	2	3
C05	2	3	1	3	2	2	3	2	2	1	2	1	2	1	3

Allied

Course	Course Title	Credit	Lecture	Tutorial	Practical	Type
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Code						
	International Trade Procedures	4	4	-	0	Theory
Course Introduction						
Examines motivations and procedures for the import and export of goods and services. Emphasizes the import/export regulations, documentation procedures, and tax regulations						
Course Focus on: Skill Development / Entrepreneurship / Employability / Research						
Course Outcomes	On completion of this course, students will					
CO 1:	To impart knowledge on export procedure and documentation.					
CO 2:	To gives the details of the importance of exports determinants and schemes in India..					
CO 3:	To provides the guidelines for international business negotiations.					
CO 4:	To define the nature and pattern of registration of exporters and importers and related concepts.					
CO 5:	Identify sources of information on export/import restrictions and documentation associated with foreign shipping in order to facilitate export compliance for the exporting organization					
Unit I:	Export & Import					[12 Periods]
Meaning and Definition of Export – Classification – Strategy and Preparation for Export Marketing – Export Marketing Organizations – Registration Formalities – IEC – RCMC – Export Licensing – Selection of Export Product – Identification of Markets – Methods of Exporting – Pricing Quotations – Payment Terms – Letter of Credit. - Liberalization of Imports – Negative List for Imports – Categories of Importers – Special Schemes for Importers						
Unit II:	EXIM Documentation					[12 Periods]
Aligned Documentation System – Commercial Invoice – Shipping Bill – Certificate of Origin – Consular Invoice – Mate’s Receipt – Bill of Lading – GR Form – ISO 9000 – Procedure for obtaining ISO 9000 – BIS 14000 Certification – Types of Marine Insurance Policies - Import Documents – Transport Documents – Bill to Entry – Certificate of Inspection – Certificate of Measurements – Freight Declaration						
Unit III:	Contract & Finance					[12 Periods]
Steps in Export Procedure – Export Contract – Forward Cover – Export Finance – Institutional framework for Export Finance – Excise Clearance – Pre-shipment Inspection – Methods of Pre-shipment Inspection – Marine Insurance – Role of Clearing and Forwarding Agents – Shipping and Customs Formalities – Customs EDI System – Negotiation of Documents – Realization of Exports Proceeds.						
Unit IV:	Import Procedures					[12 Periods]
Pre-Import Procedure – Steps in Import Procedure – Legal Dimensions of Import Procedure – Customs Formalities for Imports – Warehousing of Imported goods – Exchange Control Provisions for Imports – Retirement of Export Documents - Antidumping and Countervailing Duties - Antidumping and Countervailing Duty Proceedings						
Unit V:	GST					[12 Periods]
GST – Objectives – Goods and Service Tax Rate – Provisions relating to interstate sales – sales or purchases in course of import & exports out of India – principles of determining levy of GST – concept of sale or purchase in the course of central & state traders – registration of dealers – exemptions & determinations of turnover.						
Text Books:						
1. Export Management, D.C. Kapoor, Vikas Publishing House ,First Edition, 2007						
Reference Books:						

1. Export Import Procedures: C Ramagopal, New Age International Pvt Ltd ,Second Edition,2019
2. Handbook of Import-Export Procedures – Ministry of Commerce, -, Government of India, New Delhi 2023

Web Resources:

1. <https://www.dgft.gov.in/CP/?opt=ft-procedures>

Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:

Course Outcome	Programme Outcomes												Programme Specific Outcome			
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PS01	PS02	PS03	PS04
C01	1			1		2		3	3	2	1	2	1		2	
C02			1		2		3		3			1		2		3
C03	1			2			3		3		3		1		2	
C04		1	2			2	3		3	1		2		1		3
C05	1		2		2			3			2	3	1		3	

Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Principles of Management	4	4	-	0	Theory
Course Introduction						
To inculcate the students with the Knowledge and Understanding of the principles of management and to enable the students to gain valuable insight into the working of business. The course will review the evolution of management thoughts, functions and practices through the focus on Indian experiences, approaches and cases.						
Course Focus on: Skill Development / Entrepreneurship / Employability / Research						
Course Outcomes	On completion of this course, students will					
CO 1:	Examine and explain the management evolution and how it will affect future managers.					
CO 2:	Estimate the conceptual framework of planning and decision-making in day today life.					
CO 3:	Explain the various managerial functions to achieve the goals and objectives of the organization.					
CO 4:	Analyze the theories of motivation, leadership and communication in a variety of circumstances and management practices in organizations.					
CO 5:	Identify and explain the importance of the management process and identify some of the key skills required for the contemporary management practice.					
Unit I:	Overview of Management					[12 Periods]
Overview of Management: Definition –Nature and scope of management- Importance - skills of managers–Levels of Management-Functional areas of management- Evolution of Management thoughts: Contribution of F.W.Taylor, Henri Fayol, Elton Mayo, Peter F.Drucker’s -Management: a science or an art						
Unit II:	Planning					[12 Periods]
Planning: Definition -Nature and purpose – Planning process – Importance of planning – types of plan- Decision making - Definition –steps and process and various types of decisions.						
Unit III:	Organizing					[12 Periods]
Organizing: Definition -Types of organization – Organizational structure –Span of control – use of staff units and committees. Delegation: Delegation and Centralization. Centralization and Decentralization – Staffing: Definition- Sources of recruitment – Selection-Definition – process. Training-Definition-Types						
Unit IV:	Directing					[12 Periods]
Directing: Definition -Nature and purpose of Directing.- Principles – Motivation - Definition - Theories of Motivation (Maslow’s, McGregor, ERG Theory, Herzberg two factor theory)– Leadership: Definition-Styles – Communication: Definition - Importance of Communication – Methods of Communication – Types – Barriers.						
Unit V:	Controlling					[12 Periods]
Controlling: Meaning and importance of controlling–control process–Budgetary and non-Budgetary Control Techniques–Requisites of an effective control system Relationship between planning and controlling – Need for co-ordination.						
Text Books:						
1. Principles of Management, Dingar Pagare, Sultan Chand & Sons Publications, 6 th Revised Edition, 2018.						
Reference Books:						
1. Business Management, Dr. C.B. Gupta, Sultan Chand & Sons Publications, 15 th Revised						

Edition,2018.

- Principles and Practice of Management, L M Prasad, Sultan Chand & Sons Publications, 10th Revised Edition, 2020.

Web Resources:

- <https://d3bxy9euw4e147.cloudfront.net/oscmsprodcms/media/documents/PrinciplesofManagement-OP.pdf>

Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:

Course Outcome	Programme Outcomes												Programme Specific Outcome			
	P01	P02	P03	P04	P05	P06	P07	P08	P09	P010	P011	P012	PS01	PS02	PS03	PS04
C01	1			1		2		3	3	2	1	2	1		2	
C02			1		2		3		3			1		2		3
C03	1			2			3		3		3		1		2	
C04		1	2			2	3		3	1		2		1		3
C05	1		2		2			3			2	3	1		3	

Semester

Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Business Research Methodology	4	5	-	-	Allied

Course Introduction

To understand some basic concepts of research and its methodologies and emphasize the importance of Interpretation of Analysis and Report Writing.

Course Focus on: Skill Development / Entrepreneurship / Employability / Research

Course Outcomes	On completion of this course, students will
CO 1:	Understand basic concepts of research and to define a research problem.
CO 2:	Differentiate the sampling design and Sampling Techniques.
CO 3:	Analyze and process the data and to apply statistical tools.
CO 4:	Identify the level of significance.
CO 5:	Interpret the analyzed data and prepare a research report.

Unit I:	Types of Research	[12 Periods]
Meaning – Objectives – Types of Research – Significance of Research -Research Process – Criteria of Good Research – Identification of Research Problem – Research Design.		

Unit II:	Sample Design	[12 Periods]
Meaning – Steps in Sample Design – Characteristics of a Good Sample Design – Determination of Sample Size – Sampling Techniques – Probability and Non-Probability Sampling – Sampling Error.		

Unit III:	Methods of Data Collection	[12 Periods]
Methods of Data Collection – Primary Data – Interview Method –Observation Method – Questionnaire – Schedule – Secondary Data – Processing of Data - Editing – Coding - Classification – Tabulation.		

Unit IV:	Concepts of Hypothesis	[12 Periods]
Hypothesis – Characteristics – Concepts of Hypothesis – Null Hypothesis - Alternative Hypothesis - Level of Significance - Test of Hypothesis - Type I and Type II error – Chi square test – t test – F test – ANOVA – Scaling Techniques.		

Unit V:	Interpretation	[12 Periods]
Interpretation – Meaning – Technique of Interpretation, Precautions – Report Writing- Steps in Writing Report – Types of Reports – Technical and Popular Report – Oral Presentation – Precaution for Writing Research Reports.		

Text Books:

1. Kothari.C.R, (2023). Research Methodology (Methods & Techniques): New Age International Private Limited, New Delhi.

Reference Books:

1. Research Methodology in Commerce and Management: Rao.K.V ,First Edition, Sterling Publishers Pvt.Ltd , New Delhi,2012.
2. Business Research Methods: Sharma.D.K and Gupts.A.K ,First Edition, Vaya Education of India, Delhi,2019.

Web Resources:

1. https://www.academia.edu/36758257/research_methodology_methods_and_techniques_by_C_R_Kothari_pdf

Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	3	2	3		1	1	3	1	1	1	2	1	3		2
CO2	3	1	1	1	2	3	1	3	3	2	2	3		1	3
CO3	3	2	1		2	1	3	1	1	1	1	1		2	3
CO4	3	1	3	2	3	1	3	2	1	1	2	1	3	1	2
CO5	3	3	2		2	1	3	1	2	1	2	2			1

Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
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		Banking Technology	4	5	-	-	Allied								
Course Introduction															
The end of the course, the student will able to; understand the basic concepts of banks and functions of commercial banks. Demonstrate an awareness of law and practice in a banking context. Engage in critical analysis of the practice of banking law. Organize information as it relates to the regulation of banking products and services. Critically examine the current scenario of Indian Banking system. Formulate the procedure for better service to the customers from various banking innovations.															
Course Focus on: Skill Development / Entrepreneurship / Employability / Research															
Course Outcomes	On completion of this course, students will														
CO 1:	To know the meaning and definition of the bank														
CO 2:	Students identify the types and various functions of the bank.														
CO 3:	To know about the Industrial development banks														
CO 4:	To know about the relationship between the banker and customer														
CO 5:	To analyze the payment gateways														
Unit I:	Meaning & Definition of Bank						[12 Periods]								
Meaning & Definition of Bank – Functions of Commercial Banks – Credit Creation with Examples - Kinds of Banks – Central Banking Vs. Commercial Banking.															
Unit II:	Types of Bank						[12 Periods]								
Unit Banking, Branch Banking, Investment Banking - Innovations in Banking – E banking - Online and Offshore Banking, Internet Banking - Anywhere Banking - ATMs – RTGS- NEFT – Mobile Banking.															
Unit III:	Types of Bank						[12 Periods]								
Indigenous Banking - Cooperative Banks, Regional Rural Banks, SIDBI, NABARD – EXIM bank.															
Unit IV:	Relationship between Banker and Customer						[12 Periods]								
Meaning and Definition of Banker and Customer – Types of Customers – General Relationship and Special Relationship between Banker and Customer - KYC Norms.															
Unit V:	Payment Gateways						[12 Periods]								
Concepts - Duties & Responsibilities of Collecting Banker – Holder for Value – Holder in Due Course – Statutory Protection to Collecting Banker - Responsibilities of Paying Banker - Payment Gateways.															
Text Books:															
1. Banking Theory: Law &Practice : K P M Sundram and V L Varsheney, Sultan Chand &Sons,21 st Revised Edition,2019															
Reference Books:															
1. Banking Theory, Law and Practice : B. Santhanam; Margam Publications,5 th Edition 2012. 2. Banking and Financial Systems: Aryasri, Tata McGraw-Hill Education India, 6 th Edition 2020															
Web Resources:															
1. http://206.221.182.74/~anucde170/SMYearNew/DEMBE1.pdf															
Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:															
Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	3	2	3		1	1	3	1	1	1	2	1	3		2
CO2	3	1	1	1	2	3	1	3	3	2	2	3		1	3
CO3	3	2	1		2	1	3	1	1	1	1	1		2	3
CO4	3	1	3	2	3	1	3	2	1	1	2	1	3	1	2
CO5	3	3	2		2	1	3	1	2	1	2	2			1

Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type										
	Business Statistics	4	4	-	-	Theory										
Course Introduction: This course enables the students to learn the Statistical methods and their applications in various fields.																
Course Focus on: Skill Development / Entrepreneurship / Employability / Research																
Course Outcomes	On completion of this course, students will able															
CO 1:	To understand the fundamental concepts of statistical data and diagram															
CO 2:	To apply the statistical tools in a appropriate way															
CO 3:	To Analyze the different types of statistical survey															
CO 4:	To apply and interpret the results of Correlation and regression Analysis for forecasting.															
CO 5:	To interpret and communicate the results of a statistical analysis in the context of a business problem.															
Unit I:	Introduction to statistics and Measures of Central tendency					[12 Periods]										
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					[12 Periods]										
Measures of Dispersion – Range, Quartile Deviation, Standard Deviation and Co-efficient of Variation.																
Unit III:	Correlation					[12 Periods]										
Correlation –Meaning and Definition – Karl Pearson’s co-efficient of Correlation, Spearman’s Rank Correlation. Regression Analysis – Regression in two variables – Coefficient of Concurrent Deviation.																
Unit IV:	Time Series					[12 Periods]										
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					[12 Periods]										
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. Method.																
Text Books:																
1. Navanitham, P.A,” Business Mathematics & Statistics” Jai Publishers, Trichy-21(2015) 2. Statistics by R.S.N. Pillai and V. Bagavathi 3. Statistics- Theory, Methods & Application of D.C. Sancheti and V.K. Kapoor.																
Reference Books:																
1. Roger E. Kirk Statistics: An Introduction, Fifth Edition, Thomson-Wadsworth Publication. 2. Mc Clave, Benson and Sincich, Statistics for Business and Economics, Eleventh Edition, Prentice Hall, Publication.																
Web Resources:																
1. https://ug.its.edu.in/sites/default/files/Business%20Statistics.pdf																
Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:																
Course Outcome	Programme Outcomes												Programme Specific Outcome			
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3	PSO4
CO1	2	3	2	1	3	1	2	1	1	1	3	2	3	3	3	2
CO2	3	3	1	1	3	1	2	1	1	1	3	2	3	3	2	3
CO3	3	3	2	2	1	1	3	3	2	3	3	2	3	2	3	2
CO4	3	3	3	2	2	3	2	1	2	2	3	2	3	2	3	3

C05	2	3	3	3	3	1	3	3	2	3	3	2	3	3	2	2
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Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Business Mathematics	4	4	-	-	Theory
Course Introduction: This course enables the students to learn the Application of Mathematics with respect to business application.						
Course Focus on: Skill Development/ Entrepreneurship / Employability / Research						
Course Outcomes	On completion of this course, students will able					
CO 1:	To recall the fundamental concepts of profit and loss					
CO 2:	To explain the suitability of interest in business situation					
CO 3:	To understand the fundamental concepts of stock exchange and its related problems					
CO 4:	To apply the concept of matrix in system of linear equation					

CO 5:	To understand the concept of LPP and construct the solution by using the graphical method.															
Unit I:	Profit and Loss												[12 Periods]			
Cost Price, Selling Price, Marked price, Loss, Trade discount and Cash discount, Commission, Brokerage, Problems on these topics																
Unit II:	Interest												[12 Periods]			
Concept of present value, Simple Interest, Compound interest, Amount at the end of period, Equated Monthly Instalment (EMI) by reducing and flat interest system, problems.																
Unit III:	Shares												[12 Periods]			
Concept of share, Stock Exchange, Face value, Market Value, Dividend, Equity shares, Preference shares, Bonus shares, Examples.																
Unit IV:	Matrices and Determinants												[12 Periods]			
Definition of a Matrix, Types of Matrixes, Finding inverse of a matrix by Adjoint method. Solution of a system of linear equations having unique solution and involving not more than three variables' problems.																
Unit V:	Linear Programming Problems												[12 Periods]			
Linear Programming Problems - Graph of linear equation, Graph of linear inequality, Formulation of LPP, Solution by Graphical method, Problems relating to two variables																
Text Books:																
<ol style="list-style-type: none"> 1. Business Mathematics - V. K. Kapoor (S. Chand and Sons, Delhi) 2. Business Mathematics - 																
Reference Books:																
<ol style="list-style-type: none"> 1. Problems in Operation Research - P. K. Gupta and Man Mohan 2. Qualitative Methods and Operation Research - G. Gopikuttan (Himalaya Publishing House) 																
Web Resources:																
1. https://youtu.be/KaLA1cWhQIA?si=q2knsjnVWWWhHXaxn																
Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:																
Course Outcome	Programme Outcomes												Programme Specific Outcome			
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO1 0	PO1 1	PO1 2	PSO 1	PSO 2	PSO 3	PSO 4
CO1	2	3	2	2	3	2	2	2	2	2	3	2	3	3	3	2
CO2	3	3	1	1	3	2	2	2	2	2	3	2	3	3	2	3
CO3	3	3	2	2	1	2	3	3	2	3	3	2	3	2	3	2
CO4	3	3	3	2	2	3	2	2	2	2	3	2	3	2	3	3
CO5	2	3	3	3	3	2	3	3	2	3	3	2	3	3	2	2

Elective

Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	E Commerce	4	5	-	-	Elective
Course Introduction						
E-commerce, an indispensable aspect of modern business, delves into the digital realm of buying, selling, and marketing goods and services. This course navigates through its foundations, business models, marketing strategies, payment systems, and legal frameworks, providing insights into the dynamic landscape of online commerce.						
Course Focus on: Skill Development / Entrepreneurship / Employability / Research						
Course Outcomes	On completion of this course, students will					
CO 1:	Understand the fundamental concepts, history, and evolution of E-commerce, along with its benefits, challenges, and the role of the Internet.					
CO 2:	Analyse various business models in E-commerce and comprehend the functions of portals, brokerage models, and value chain models.					
CO 3:	Differentiate between traditional and E-marketing strategies, explore online marketing techniques, and identify emerging trends in Internet marketing technologies.					
CO 4:	Evaluate different electronic payment systems, including their benefits, security considerations, and their impact on buyers and sellers.					
CO 5:	Grasp the legal and ethical aspects of E-commerce, including regulations, rights, obligations, and considerations such as contracts, copyrights, privacy, and taxation.					
Unit I:	E-Commerce				[12 Periods]	
Meaning, features, and scope of E-commerce - Brief history and evolution of Ecommerce - Benefits, limitations, opportunities, and challenges of E-commerce - Overview of the Internet and its role in Ecommerce - Ecommerce opportunities and challenges for industries.						
Unit II:	Business Models in E-Commerce				[12 Periods]	
Various business models in E-commerce: Business-to-Consumer (B2C), Business-to-Business (B2B), Consumer-to-Consumer (C2C), Consumer-to-Business (C2B) - Understanding portals, brokerage models, value chain models, and advertising models.						
Unit III:	Impact of E-commerce				[12 Periods]	
Traditional Marketing Vs. E-Marketing - Impact of E-commerce on markets and marketing strategies - Online marketing techniques, including advertising and branding - Emerging trends and Internet marketing technologies.						
Unit IV:	Digital Payments				[12 Periods]	
Digital payment requirements and systems - Credit card, mobile payments, smart card, and micropayment systems - Benefits of E-payment systems to buyers and sellers - Security considerations in Ecommerce payment transactions.						
Unit V:	E-Commerce Legal Framework				[12 Periods]	
Ecommerce legal framework and regulations - Rights and obligations in the world of Ecommerce - Legal						

aspects of contracts, copyrights, defamation, privacy, and taxation - Domain name registration and electronic contract signing.

Text Books:

1. E-commerce 2020: Business, Technology, Society by Kenneth C. Laudon, Carol Guercio Traver; Publisher: Pearson.

Reference Books:

1. E - Commerce - Dr. K. Abirami Devi & Dr. M. Alagammai-Publisher: Margham Publication
2. E-Commerce E-Business-by [C.S. Rayudu](#)-Himalaya Publishing House (3 August 2015)

Web Resources:

1. <https://www.techtarget.com/searchcio/definition/e-commerce>

Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
C01	2	2						3	3				3		
C02	2							3	3				3		
C03			2					3	3				3	3	3
C04				3				3	3						3
C05					3										

Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
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	International Economics	4	5	-	-	Allied									
Course Introduction															
International marketing management is all about a strategic process that applies marketing principles to multiple countries. It involves identifying market opportunities, understanding consumer behavior and working out effective strategies to reach these markets.															
Course Focus on: Skill Development / Entrepreneurship / Employability / Research															
Course Outcomes	On completion of this course, students will														
CO 1:	To know the basics of International Economics														
CO 2:	To understand the theories of international trade														
CO 3:	To evaluate the arguments of Trade														
CO 4:	To know the basics of Foreign Exchange														
CO 5:	To understand and create a competitiveness of BOP														
Unit I:	Introduction of International Economics					[12 Periods]									
Subject matter and importance of International Economics - Internal trade and International trade - Importance of International trade - International trade and economic development - Terms of trade.															
Unit II:	Trade theories					[12 Periods]									
Mercantilist approach to trade - Classical Theory: Absolute and Comparative Cost advantage theories - Heckscher - Ohlin Theory and Leontief Paradox.															
Unit III:	Arguments for Trade					[12 Periods]									
Free trade - Arguments for and against free trade - Protection - Arguments for and against protection - Methods of Trade Restriction : Tariff and non-tariff trade barriers - Types of tariffs - New protectionism - export subsidy and countervailing duties - Dumping and anti-dumping duties - Economic Integration - WTO, EU, NAFTA, ASEAN, SAARC.															
Unit IV:	Foreign Exchange Market					[12 Periods]									
Foreign exchange market - functions - Defining foreign exchange and exchange rate - Exchange rate concepts - exchange rate changes (devaluation, revaluation, depreciation, appreciation- over valuation and undervaluation) - Different systems of exchange rate determination - fixed and flexible exchange rate - Hybrid exchange rate systems- Theories of exchange rate - Mint Parity theory - Purchasing Power Parity Theory - Balance of Payments Theory - Components of Foreign exchange .															
Unit V:	Balance of Payment					[12 Periods]									
Defining Balance of Trade and Balance of Payments - Structure of balance of payments - Equilibrium and disequilibrium in BOP - Measures to correct BOP disequilibrium - India's BOP since 1991 - International financial flows - Foreign Direct Investment and Portfolio Investment - Currency Convertibility - IMF-Role and Functions.															
Text Books:															
1. International Economics: M.L Jingan, 7 th Edition, Vrindha Publications, 2021															
Reference Books:															
1. International Economics: MC Vaish, Sudhama Sing, 9 th Edition VSB															
2. International Economics: Dominick Salvatore, 13 th Edition, Willey, 2021															
Web Resources:															
1. https://ddceutkal.ac.in/Downloads/UG_SLM/Economics/International_Economics.pdf															
Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:															
Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	3	2	3		1	1	3	1	1	1	2	1	3		2
CO2	3	1	1	1	2	3	1	3	3	2	2	3		1	3
CO3	3	2	1		2	1	3	1	1	1	1	1		2	3
CO4	3	1	3	2	3	1	3	2	1	1	2	1	3	1	2

C05	3	3	2		2	1	3	1	2	1	2	2			1
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Semester	
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Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	International Business Strategy	4	5	-	-	Allied

Course Introduction

International marketing management is all about a strategic process that applies marketing principles to multiple countries. It involves identifying market opportunities, understanding consumer behaviour and working out effective strategies to reach these markets.

Course Focus on: Skill Development / Entrepreneurship / Employability / Research

Course Outcomes	On completion of this course, students will
CO 1:	To understand the Challenges of International Business
CO 2:	To know the environment of international Business
CO 3:	To know the strategic Planning
CO 4:	To evaluate the strategic Planning
CO 5:	To know the Joint Ventures.

Unit I:	Challenges of International Business	[12 Periods]
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World of International Business - Challenges of International Business.-Multinational Enterprises- Triad and International Business.

Unit II:	Environment of International Business	[12 Periods]
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Environment of International Business- International Politics and Economic Integration International Culture International Trade- International Trade International Finance.

Unit III:	Strategic Planning	[12 Periods]
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International Business Strategy- Global Strategic Planning- Organizing Strategy Production strategy-Global sourcing -Global supply management and technology transfer Marketing strategy-

Unit IV:	Strategic Planning	[12 Periods]
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Human Resource Management Strategy- Political Risk and Negotiation Strategy- International Financial Management.

Unit V:	Joint Ventures	[12 Periods]
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International Business Horizons - International Joint Ventures - Future Challenges of International Business.

Text Books:

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

Reference Books:

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

Web Resources:

Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	3	2	3		1	1	3	1	1	1	2	1	3		2
CO2	3	1	1	1	2	3	1	3	3	2	2	3		1	3
CO3	3	2	1		2	1	3	1	1	1	1	1		2	3
CO4	3	1	3	2	3	1	3	2	1	1	2	1	3	1	2
CO5	3	3	2		2	1	3	1	2	1	2	2			1

Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	International Business Relations	4	5	-	-	Allied

Course Introduction

To understand some basic concepts of research and its methodologies and emphasize the importance of Interpretation of Analysis and Report Writing.

Course Focus on: Skill Development / Entrepreneurship / Employability / Research

Course Outcomes	On completion of this course, students will
CO 1:	To know Concept of International relations
CO 2:	The nature and Content of International Law
CO 3:	To know regional grouping
CO 4:	To analyse FPI
CO 5:	To know about Relationship with other countries.

Unit I:	Concept of International relations	[12 Periods]
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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:	International law	[12 Periods]
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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:	Regional Grouping	[12 Periods]
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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	[12 Periods]
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Foreign policy of India-Nehru"s foreign policy-its distinctive features- non-alignment foreign policy since 1962-Indo-Soviet relations

Unit V:	Relations with China and Great Britain	[12 Periods]
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Relations with China and Great Britain- Indo-U.S relations-Indo-Pakistan relations- Disarmament efforts by India -India"s neighborhood relations.

Text Books:

Reference Books:

Web Resources:

1.

Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	3	2	3		1	1	3	1	1	1	2	1	3		2
CO2	3	1	1	1	2	3	1	3	3	2	2	3		1	3
CO3	3	2	1		2	1	3	1	1	1	1	1		2	3
CO4	3	1	3	2	3	1	3	2	1	1	2	1	3	1	2

C05	3	3	2		2	1	3	1	2	1	2	2			1
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Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
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	International Marketing Management	4	4	-	0	Theory
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Course Introduction

Course Focus on: Skill Development / Entrepreneurship / Employability / Research

Course Outcomes	On completion of this course, students will
CO 1:	To know the basic concepts principles of the International Marketing
CO 2:	To understand the consumer behavior in the international contexts
CO 3:	To develop the product idea and procedure to introduce a new product
CO 4:	To understand and evaluate the application of marketing 5. To acquire knowledge about Global Marketing
CO 5:	To acquire knowledge about Global Marketing

Unit I: Introductions [12 Periods]

National & International Marketing: Definition – Special features of International Marketing – Barriers in International Marketing – Future of Global Marketing.

Unit II: International Marketing [12 Periods]

Management of International Marketing – Defining customer value and satisfaction –retaining customers – delivering customer value & satisfaction – Implementing total quality marketing – Competitive marketing strategies – Balancing customer and Customer Orientations.

Unit III: Marketing decisions [12 Periods]

International Marketing decisions – Products strategies and product planning – Branding and Packaging decision – Pricing strategies.

Unit IV: Managing direct and on-line marketing [12 Periods]

Managing direct and on-line marketing – the growth and benefits of direct marketing – indirect marketing – major channel for direct marketing – on-line marketing –conducting on-line marketing – Challenges of on-line marketing.

Unit V: Case Studies [12 Periods]

Case Studies (based on the above units).

Text Books:

2. Global Marketing: Keegan,Warren,&Green,Mark.,Chennai,Pearson,2018.

Reference Books:

1. Joshi, Mohan Rakesh,"International Marketing", Oxford University Press,2014. 3 Vasudeva,
2. P.K.,"International Marketing" Newdelhi, Excel Book, 2017

Web Resources:

2. <https://nptel.ac.in/courses/110/107/110107112/>

Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:

Course Outcome	Programme Outcomes												Programme Specific Outcome			
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3	PSO4
CO1	1			1		2		3	3	2	1	2	1		2	

C02			1		2		3		3			1		2		3	
C03	1			2			3		3		3		1		2		
C04		1	2			2	3		3	1		2		1		3	
C05	1		2		2			3			2	3	1		3		

Semester						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Investment management	4	4	-	-	Core Theory
Course Introduction						
Investment management is the process of making decisions about investments. It involves researching, selecting, and monitoring a portfolio of assets that match an investor's goals, risk profile, and timeframes.						
Course Focus on: Skill Development/ Entrepreneurship / Employability / Research						
Course Outcomes	On completion of this course, students will					
CO 1:	Recall various investment avenues and personal finance.					
CO 2:	Explain securities markets, regulation and its instruments					
CO 3:	Identify fundamental analysis of an organization using financial data information.					
CO 4:	Examine technical analysis of an organization using financial data information.					
CO 5:	Evaluate risk return of securities in different investment proposal					
Unit I:	Introduction					[12 Periods]
Nature, Meaning and scope of Investment – Importance of Investment – Factors influencing Investment – Investment media – Features of investment Programme – Investment Process – Development of Financial system in India.						
Unit II:	Capital Market					[12Periods]
Capital Market – New issue Market and stock exchange in India – B.S.E – N.S.E –Kinds of Trading activity – Listing of Securities – SEBI and its Role and guidelines.						
Unit III:	Fundamental and Technical Analysis					[12 Periods]
Fundamental and Technical Analysis – Security evaluation – Economic Analysis – Industry Analysis – Company Analysis – Technical Analysis – Portfolio Analysis.						
Unit IV:	Investment Alternatives					[12 Periods]
Investment Alternatives – Investment in Bonds, Equity Shares, Preference shares, Government Securities – Mutual Funds – Real Estate – Gold – Silver – Provident fund – Unit Trust – The Post Office Savings Scheme – LIC.						
Unit V:	Portfolio Management					[12 Periods]
Portfolio Management – Nature, Scope – SEBI Guidelines to Portfolio Management – Port folio Investment Process – Elements of Portfolio Management – Portfolio Revision – Needs and Problems – Capital Asset Pricing Model (CAPM).						
Text Books:						
1. Investment Management: BhallaV.K, S-Chand & Co, New Delhi, 2008						
Reference Books:						
1. Investment Analysis and Portfolio Management: Chandra Prasanna, Chennai McGraw Hill Education (India) Pvt Ltd,2021						
2. Investment Management: Himalaya Publications, Mumbai,2012.						

Web Resources:

https://onlinecourses.swayam2.ac.in/imb19_mg09/preview

Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	2	2	1	2	3	1	2	2	1	3	3	1	2	2	1
CO2	3	1	2	3	1	1	2	1	3	2	1	1	3	1	2
CO3	2	3	3	2	3	2	1	3	2	1	3	2	2	3	3
CO4	3	2	3	3	1	3	2	3	3	2	1	3	3	2	3
CO5	2	1	3	2	2	2	3	2	1	3	2	2	2	1	3

Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Entrepreneurial Development Program	4	5	0	0	Theory

Course Introduction

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

Course Focus on: Skill Development / Entrepreneurship / Employability / Research

Course Outcomes	
	On completion of this course, students will
CO 1:	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
CO 2:	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
CO 3:	Students will be able to define, identify and/or apply the principles of new venture financing, growth financing, and growth financing for existing businesses
CO 4:	To understand process of women entrepreneur and how faced their problems
CO 5:	To understand difference between Micro, small and medium Enterprises
Unit I:	Entrepreneurship [12Periods]

Basics of Entrepreneurship- classification of Entrepreneurship- Importance of Entrepreneurship- difference between Entrepreneurship and employment – Entrepreneurial skills- current trends.																
Unit II:		Business management skills											[12Periods]			
Business management skills - Internal skills - Financial management - Operating management - Manpower management - Material and Inventory management.																
Unit III:		Business management skills											[12Periods]			
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:		Schemes and Funding											[12Periods]			
Schemes and Funding- Banking – Lending schemes – Government sponsored schemes- MSME credit – MUDRA loan- PMEGP scheme- CGTMSE Scheme- startup India- NRLM- TRYSEM- SIDCO- DIC s.																
Unit V:		Business plan preparation											[12Periods]			
Business plan preparation: plan format- proposal preparation – business pitching – EDP- Feasibility Report- successful enterprises-case studies.																
Text Books:																
1. C.B. Gupta and S.P. Srinivasan, Entrepreneurial Development.																
Reference Books:																
1. S.S. Khanka, Entrepreneurial Development. 2. S. Anil Kumar, Entrepreneurship Development, New Age International, 2008.																
Web Resources:																
https://books.google.co.in/books?id=3O3sDwAAQBAJ&printsec=frontcover#v=onepage&q&f=false																
Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:																
Course Outcome	Programme Outcomes												Programme Specific Outcome			
	P01	P02	P03	P04	P05	P06	P07	P08	P09	P010	P011	P012	PS01	PS02	PS03	
CO1	2	3	3	1		3	1		3				3	1	2	
CO2	1	1	3	1	2	1		1	1				3		1	
CO3	1		3		1	3		1	1					2		
CO4	3	1		2		3	1		3					3		
CO5	3	1		3		3	1	3	3				3	1	2	

VAC

Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type										
	Corporate Financial Management	4	4	-	0	Theory										
Course Introduction																
Corporate Financial Management in Business is designed to introduce the first year to understanding of the overall role and acceptance of finance function and basic financial management.																
Course Focus on: Skill Development / Entrepreneurship / Employability / Research																
Course Outcomes	On completion of this course, students will															
CO 1:	Understand the students to know the principles and practices of managing the finance.															
CO 2:	Able to learn about the decisions and processes of financial management in a business firm.															
CO 3:	Perform the students about the regular and adequate supply of funds to the firm.															
CO 4:	Determine the working capital and cash management of the firm.															
CO 5:	To Explore about the plan for receivable and inventory management.															
Unit I:	Business finance					[12 Periods]										
Meaning of Business finance – Objective of financial Management – Functions of financial management - Scope and importance – financial planning – Process, Importance and factors determining financial planning.																
Unit II:	Working Capital management					[12 Periods]										
Working Capital management – Need – types – Determinants of working capital – Forecasting of working capital requirements																
Unit III:	Cash management					[12 Periods]										
Cash management – Motives of holding cash– Stages in cash management: Cash planning, Collection and disbursement of cash, Optimum cash balance – Boumul model – Investment of surplus cash																
Unit IV:	Leverage					[12 Periods]										
Leverage – Meaning, significance and types – Operating leverage – Financial leverage – Combined leverage – Dividend policy – Determinants of dividend policy – Forms of dividend – Stock dividend – Bonus issue.																
Unit V:	Inventory management					[12 Periods]										
Receivables management – Objectives – Factors influencing size of receivables. Inventory management – Meaning – Types of inventories – Purpose of holding inventory – Excess or inadequate inventory – EOQ – Levels of stock: reorder level, minimum level and maximum level – Techniques – ABC, VED, FSN and HML analysis.																
Text Books:																
1. Financial Management: M.Y.Khan, 8 th Edition, Mc Grow Hill,2018																
Reference Books:																
1. Financial Management:																
2. Financial Management: Dr.V.R. Palanivelu. , S. Chand&Sons Ltd, New Delhi,2021																
Web Resources:																
1. https://dopttrg.nic.in/otrainingStatic/UNDPProject/undp_modules/CorporateFinanceMgtNDLM.pdf																
Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:																
Course Outcome	Programme Outcomes												Programme Specific Outcome			
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3	PSO4
CO1	1			1		2		3	3	2	1	2	1		2	

C02			1		2		3		3			1		2		3	
C03	1			2			3		3		3		1		2		
C04		1	2			2	3		3	1		2		1		3	
C05	1		2		2			3			2	3	1		3		

Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Sales Promotion Management	4	4	-	-	Theory
Course Introduction						
Sales promotion management involves the planning, implementation, and control of promotional activities aimed at boosting sales, enhancing brand visibility, and achieving marketing objectives.						
Course Focus on: Skill Development / Entrepreneurship / Employability / Research						
Course Outcomes	On completion of this course, students will					
CO 1:	To grasp fundamental concepts related to sales promotion,					
CO 2:	To Ability to Develop Sales Promotion Strategies					
CO 3:	To Integration with Marketing Communication					
CO 4:	To Aware of legal and ethical issues surrounding sales promotion,					
CO 5:	To Develop Communication and Presentation Skills					
Unit I:	Sales promotion				[12 Periods]	
Meaning - Definition - Significance of sales Promotion-Relationship between sales promotion and Marketing Objectives-Historical perspective - Evolution of sales promotion- objectives for sales promotion activities-target audience and market Segmentation-Developing integrated sales promotion strategies						
Unit II:	Types of Sales Promotion				[12 Periods]	
Types of Sales Promotion: Consumer-oriented promotions (coupons, rebates, premiums, etc.) _Trade-oriented promotions-Sales force promotions-Planning and Budgeting for Sales Promotion: Steps in planning a sales promotion campaign_ Budget allocation and ROI analysis-Forecasting sales promotion outcomes						
Unit III:	Planning and Budgeting for Sales Promotion				[12 Periods]	
Planning and Budgeting for Sales Promotion: Steps in planning a sales promotion campaign _Budget allocation+ and ROI analysis _Forecasting sales promotion outcomes-Creative Development and Execution _ Designing compelling sales promotion messages-Selecting appropriate promotional channels-Execution and implementation considerations						
Unit IV:	Measuring Effectiveness				[12 Periods]	
Measuring Effectiveness: Key performance indicators (KPIs) for sales promotion _ Methods of tracking and evaluating campaign success-Adjusting strategies based on performance metric- Legal and ethical Issues: Compliance with regulations and laws (FTC guidelines, CAN-SPAM Act, etc.) _Ethical considerations in promotional tactic						
Unit V:	Global Perspective				[12 Periods]	
Global Perspective _Cultural influences on sales promotion practices _ Challenges and opportunities in international markets-Future trends and Innovations _ Emerging technologies (digital, mobile, etc.) _Personalization and customization trends-Predictions for the future of sales promotion						

Text Books:

1. Advertisement and Sales Promotion: Dr. Saibal Roy)-Publisher: Sankalp Publication-Edition: 1, 2020.

Reference Books:

1. Sales And Promotion Management: Edition - SIA Team Of Experts - SIA Publishers & Distributors Pvt Ltd.
2. Sales And Distribution Management: by [Tapan K. Panda](#) , [Sunil Sahadev](#) -Oxford University Press; Third edition (2019)

Web Resources:

1. https://ebooks.lpude.in/management/mba/term_3/DMGT507_SALES_AND_PROMOTIONS_MANAGEMENT.pdf

Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	P01	P02	P03	P04	P05	P06	P07	P08	P09	P010	P011	P012	PS01	PS02	PS03
C01		3	3					2	1				3	1	1
C02			3	1	2			1					2		
C03		1		2			3						1	3	1
C04					3									1	3
C05						3	3		2				3		1

Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Forensic Audit	4	4	-	-	Theory
Course Introduction						
A forensic audit is an analysis and review of the financial records of a company or person to extract facts, which can be used in a court of law. Forensic auditing is a specialty in the accounting industry, and most major accounting firms have a department forensic auditing.						
Course Focus on: Skill Development / Entrepreneurship / Employability / Research						
Course Outcomes	On completion of this course, students will					
CO 1:	To Learn the knowledge and skills required to perform forensic accounting services.					
CO 2:	To Evaluate issues relating to professional ethics and responsibilities in forensic accounting.					
CO 3:	Integrate knowledge of relevant legal principles, rules, risk assessment and processes with forensic accounting practice.					
CO 4:	Assess types of fraud activity and methods of fraud prevention, detection, and response, including bankruptcy fraud and knowing the evidence					
CO 5:	Analyze digital forensic techniques and their application to various types of computer crimes. Evaluate techniques used to prevent and detect fraudulent financial reporting.					
Unit I:	Audit					[12 Periods]
Audit – Introduction – Concept - Companies Act, 2013 - Companies (Audit and Auditors) Rules, 2014 - Companies (Auditors Report) Order, 2016 - Comptroller and Auditor-General’s (Duties, Powers and Conditions of Service) Act, 1971 – - Fraud as per Section 447 of Companies Act 2013.						
Unit II:	Forensic Audit					[12 Periods]
Forensic Audit - Need and Objectives - Fraud and Forensic Audit - Forensic Audit vis-a-vis Audit.- Fraud and Audit - Modern Day Scenario -Fundamentals of Forensic Audit - Fraud related Concepts- Kinds of Frauds - Corporate Frauds: An Insight - Directors’ Responsibilities						
Unit III:	Audit and Investigations					[12 Periods]
Audit and Investigations - Tools for handling Forensic Audit and the Role of Company Secretary - Investigation Mechanism - Field Investigations - Methods of Investigations - Red Flags - Green Flags - Forensic Audit: Laws and Regulations - Information Technology and Business Laws - International Laws and Practices - US Foreign Corrupt Practices Act - Indian Laws - ICSI Anti Bribery Code.						
Unit IV:	Cyber Forensics					[12 Periods]
Cyber Forensics - Introduction to Cyber Crime - International Guidance to Cyber Forensics Laws - Digital Forensics and Cyber Laws - Introduction to Data Extraction - Digital Forensics and Cyber Crime - Ethical						

Hacking - Digital Incident Response.															
Unit V:		Fraud Response										[12 Periods]			
Fraud Response: Fraud Policy- Response Team-Recovery - Gathering Evidence: Rules of Evidence (Relevant, Material, Competent)-Sources of Information - Evidence Gathering Techniques-Proving Cases Through Documentary Evidence.															
Text Books:															
1. Forensic Audit : Garg Kamal C A, Bharat Law House Private Ltd 2020															
Reference Books:															
1. Fraud Auditing and Forensic Accounting: Tommie W Singleton, Wiley Publishing House 2010.															
Web Resources:															
1. https://www.icsi.edu/media/webmodules/FINAL Forensic Audit BOOK															
Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:															
Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO 10	PO 11	PO 12	PSO1	PSO2	PSO3
CO1	3	1	1	1		3	3	3	2				3	3	3
CO2	1	1	1	1	3		2	3	3				3	3	3
CO3	1	1	1	2	3	3	3	3	3				3	3	3
CO4	1	1	1	1	1	1	1	1	1				3	3	3
CO5	1	1	1	1	1	1	1	1	1				3	3	3

Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Block chain Technologies	4	5	-	-	Theory
Course Introduction						
This Subject of the course is to provide conceptual understanding of block chain technology and how it can be used in Industry 4.0 The course covers the technological underpinning of block Chain operations in both theoretical and practical implementation of solutions using Ethereum.						
Course Focus on: Skill Development / Entrepreneurship / Employability / Research						
Course Outcomes	On completion of this course, students will					
CO 1:	To understand the Basic concepts and block chain technology.					
CO 2:	To Describe the various consensus mechanisms employed in both permissioned and permissionless blockchains, including Proof of Work.					
CO 3:	To Understanding various types of wallets including desktop, app-based, and browser-based, learning to create and manage an account in MetaMask.					
CO 4:	To Develop block chain-based solutions and write smart contract using Ethereum Framework.					
CO 5:	To understand the consensus and hyper ledger fabric in block chain technology.					
Unit I:						[12 Periods]
Introduction: Overview of Block chain - History of Blockchain - Peer to Peer Network - Smart Contract- Wallet - Digital Currency – Ledgers - Types of Blockchain Platform.						
Unit II:						[12 Periods]
Consensus Mechanism: Permissioned Blockchain, Permissionless Blockchain, Different Consensus Mechanism- Proof of Work, Proof of Stake, Proof of Activity, Proof of Burn, Proof of Elapsed Time, Proof of Authority, Proof of Importance.						
Unit III:						[12 Periods]
Crypto currency and Wallet: Types of Wallet, Desktop Wallet, App based Wallet, Browser based wallet, MetaMask, Creating a account in MetaMask, Use of faucet to fund wallet, transfer of cryptocurrency in MetaMask.						
Unit IV:						[12 Periods]
Smart contract and Ethereum : Overview of Ethereum, Writing Smart Contract in Solidity, Remix IDE , Different networks of Ethereum, understanding blocks practically at blockhchain.com, how to compile and deploy smart contract in remix.						
Unit V:						[12 Periods]
Hyperledger Fabric : Overview - Open source Hyperledger project - Hyperledger Fabric- Architecture, Identities and Policies, Membership and Access Control, Channels, Transaction Validation, Writing smart						

contract using Hyperledger Fabric.

Text Books:

1. Mark Gates, "Block chain: Ultimate guide to understanding block chain, bit coin, crypto currencies, smart contracts and the future of money", Wise Fox Publishing and Mark Gates 2017.

Reference Books:

1. NPTEL & MOOC courses titled blockchain technology.
2. Mastering Block chain - Distributed ledgers, decentralization and smart contracts explained, Author- Imran Bashir, Packt Publishing Ltd, Second Edition, ISBN 978-1- 78712-544-5, 2017 Reference Books

Web Resources:

1. <https://www.geeksforgeeks.org/blockchain-technology-introduction/>

Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
C01	2	2		3	1		1	2	2	3	2		2	3	3
C02	2		3	2		3	2		2	3	2	3	2	2	1
C03	1	3	1	3		3	2	3	2	1		2	3		
C04	3	2		2	2	1		2	1	1	3	2	1	1	3
C05	1	2	3	1	2	1		2	3		2		2		1