# M.Com. (International Business)

# **Syllabus**

# **AFFILIATED COLLEGES**

**Program Code: 31S** 

2020 - 2021 onwards



# BHARATHIAR UNIVERSITY

(A State University, Accredited with "A" Grade by NAAC, Ranked 13<sup>th</sup> among Indian Universities by MHRD-NIRF, World Ranking: Times - 801-1000, Shanghai - 901-1000, URAP - 982)

Coimbatore - 641 046, Tamil Nadu, India

Program Educational Objectives (PEOs)								
The M.Co.	The M.Com.(International Business) program describes accomplishments that graduates are							
expected to	o attain within five to seven years after graduation							
PEO1	Prepares students for a career with increased responsibility focusing on multicultural							
TEOT	concerns, diversity and international business strategies.							
PEO2	Work as a team member and also lead a team							
PEO3	Integrate critical thinking and analytical decision making							
PEO4	Involve in lifelong learning							
PEO5	Exercise professional skills and values							



Program	Program Specific Outcomes (PSOs)						
After the	successful completion of the M.Com.(International Business) program, the students are						
expected t	0						
PSO1	Undertake a research work with specializations						
PSO2	Use software tools to carry out a specified financial analysis of a business application						
PSO3 Apply the knowledge gained during the course of the program to solve the							
1303	problems in import and export						
PSO4	Meet the needs of industry 4.0						
PSO5	Communicate effectively with professionals						



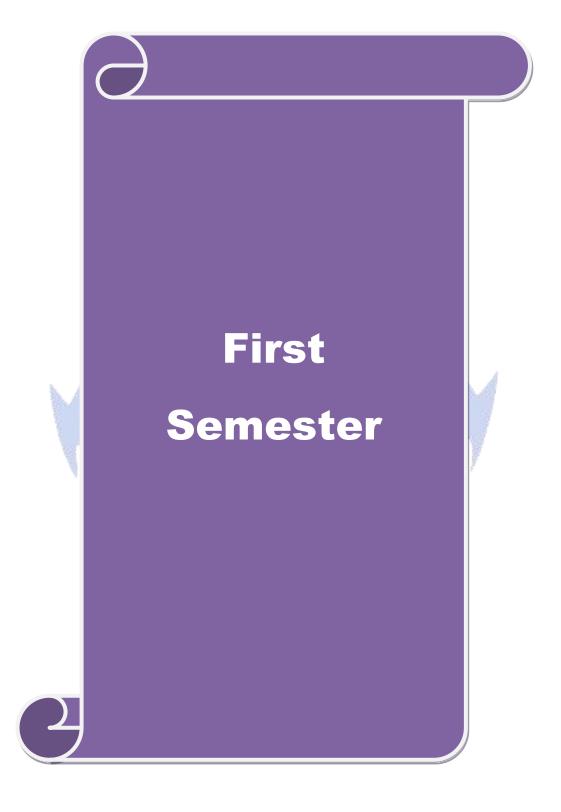
Progr	Program Outcomes (POs)						
On su	On successful completion of M.Com.(International Business) program						
PO1	Apply critical and analytical research skill to evaluate the challenging problems						
PO2	Adapt to sustain in the challenging era						
PO3	Graduates are enabled with the Knowledge in the practical applications of import and						
103	export						
PO4	Learners will be able to do higher education and advance research in the field of						
104	international business						
PO5	Learners will be able to prove their proficiency with the ability to engage in export trade						



# M.Com (International Business) Curriculum

(For the students admitted during the academic year 2020 - 21 - 21 onwards)

Course		Cre	Но	urs	Maximum Marks		
Course Code	Title of the Course	dits	The ory	Prac tical	CIA	ESE	Total
	FIRST SEMESTI	ER					
	Global Business Environment	4	3	_	25	75	100
	International Marketing Management	4	3	-	25	75	100
	Managerial Economics	4	3	-	25	75	100
	Financial Accounting	4	3	-	25	75	100
	Elective-I:	4	3	-	25	75	100
	SECOND SEMEST	ER					
	International Trade Procedure	4	3	-	25	75	100
	Logistics & Supply Chain Management	4	3	-	25	75	100
	Foreign Exchange Management	4	3	-	25	75	100
	Cost and Management Accounting	4	3	-	25	75	100
	Computer Applications: MS Office & Internet - Practical I	4	3		40	60	100
	Elective -II:	4	3	-	25	75	100
	THIRD SEMEST	ER	199		I.		l .
	Business Research Methods	4	3	- h	25	75	100
	International Financial Management	4	3	- 8	25	75	100
	Export –Import Finance	5	3	- /	25	75	100
	Indirect Tax Laws	4	3	Andre	25	75	100
	Industrial Training (Report 40 marks and Viva 10 marks.	2	1	3	50	-	50
	Elective/Diploma-III:	3	3	# -	25	75	100
	FOURTH SEMEST	ΓER					
	Strategic Management	4	3	_	25	75	100
	International Economics	4	3	-	25	75	100
	Computer Lab (Tally)	4	3	-	40	60	100
	Project Work & Viva-Voce (OR) In lieu of Project	8			160 M	larks –	
	work, the following two papers may be opted.				Project	and 40	200
					Marks	Viva-	200
	Voce)				ce)		
	1. International Business Relations	4	3	-	25	75	100
	2. Industrial Law	4	3	-	25	75	100
	Elective/Diploma-IV:	3	3	-	25	75	100
	Grand Total	90					2250



Course code		GLOB	AL BUSINE	SS E	ENVIRO	NMENT	L	T	P	C
Core/Elective/S	Supportive		(	Core			4		-	4
Pre-requisite		Basic environ	knowledge nment	on	Global	business	Syllabu Version		2020 -	21
Course Objecti										

- 1.To be familiar with the basic concept of international business environment
- 2.To understand the national physical environment, includingRostow's view and tax structure
- 3.To have insight knowledge about cultural factors and attitude
- 4. To develop and understanding of legal environment in International Business
- 5. To learn Fundamentals of environmental protection and international policy

#### **Expected Course Outcomes:**

On the successful completion of the course, student will be able to:

Oli	On the successful completion of the course, student will be able to.				
1	Acquire the basic knowledge various national physical environment and its impact on	K1			
	international business.				
2	Understand the complex business environment with international business perspectives	K2			
	by applying and estab <mark>lish the strategies with ethical and social values to achieve the</mark>				
	market share for their establishment for longer period.				
3	Acquire the impact of the legal environment and its application in international	K3			
	business to attain the business to attain the business prospective towards national				
	building.				
4	Develop the effective use of world resources with social, cultural and ethical	K4			
	background.				
5	Evaluate the environmental protection and economics policies to offer valuable	K5			
	solution for sustainability.				

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create

Unit:1 Introduction 18 Hours

International business: Meaning – nature- concepts – international trade – analyzing the business environment – types – Micro and Macro environment: Role of Political environment- role of social – cultural environment- role of economic environment in international business.

# Unit:2 National Physical Environment 18 Hours

The national physical environment – Topography – Climate – The nature of Economic activity – Rostow's view.Infrastructure – Transportation.Energy – communication – Urbanization – Tax structure- Inflation-foreign investment.

Unit:3	Cultural environment	18 Hours
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Cultural environment: Material culture – language – Aesthetics – design, color, music, brand names – educational – religious – Attitudes and values – Eastern Vs Western Culture.

Unit:4	Legal environment	18Hours
Legal environ	nment – Bases for legal system – Jurisdictions Internation	nal Legal disputes –

International dispute resolution crime, Corruption and law – Commercial law within countries – Impact on International law on Business of human Rights.

#### Unit:5 Fundamentals of environmental

18 Hours

Fundamentals of environmental protection and economics — Environmental problems, air, water pollution — forests — land use — Environmental policy: Basic approach — Regulation — Distributive effects — International policy — India's policy and the relevant constitutional provisions — law of environment — protection in India.

#### Unit:6

Asian Negotiating Style, Assignments, Seminar, Group Discussionand CurrentAffairs

Total Lecture Hours	90 Hours
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#### **Books for study**

- 1 International Marketing :Onkvist& Shaw, 2014
- 2 International Marketing: Philip R. Careora, 2016
- 3 Environmental Economics: M. Karpagam, 2018

#### **Books for Reference**

- 1 Global Marketing Management(3<sup>rd</sup> edition 2012) by Kieferlee, Steve carter, Oxford University Press, 2017
- 2 International Business Environment(First Reprint 2011) by SukumarNandhini, The Mcgraw-Hill Publications, 2016
- 3 Global Marketing Management (8 edition April 25,2013) by Warren J.Keegam, Prentice Hall India Publishing, New Delhi, 2018
- 4 International Marketing Text and cases-(14<sup>th</sup> edition,2015), Franchischerunilam, Himalaya Publishing House, New Delhi, 2018
- 5 International Marketing management (25<sup>th</sup> revised edition,2015), Varshney and Bhattacharya,Sultanchand and Sons, New Delhi, 2019

#### **Related Online Contents**

- 1 <a href="http://epgp.inflibnet.ac.in.ahl.php?csrno=438">http://epgp.inflibnet.ac.in.ahl.php?csrno=438</a> paper no and title P11. International business environment module number and title :MI.Globalization Module Tag: BSE\_P11\_M1
- 2 www.rbi.org.in
- 3 | www.eximguru.com

Course Designed By:

Mapping with Programme Outcomes								
COs	PO1	PO2	PO3	PO4	PO5			
CO1	S	M	M	S	S			
CO2	S	M	M	S	M			
CO3	M	M	S	M	S			
CO4	M	S	M	M	M			
CO5	M	M	S	M	S			

<sup>\*</sup>S-Strong; M-Medium; L-Low

Course code	INTERNATIONAL MARKETING MANAGEMENT	L	T	P	C				
Core/Elective/Supportive	Core	4		-	4				
Pre-requisite	Broad understanding about Marketing Syllabus and brand Concepts Version			2020 - 21					
<b>Course Objectives:</b>									
1.To know the basic cor	ncepts principles of the International Marketing								
2. To understand the consumer behavior in the international contexts									
3. To develop the product idea and procedure to introduce a new product									
4. To understand and evaluate the application of marketing									
5. To acquire knowledge about Global Marketing									

#### **Expected Course Outcomes:**

On the successful completion of the course, student will be able to:

Oli	On the successful completion of the course, student will be able to.				
1	Understand and evaluate the application of marketing	K2			
2	Identify the skill sets required in marketing	K4			
3	Examine the various functions of International Marketing	K4			
4	Determine the various Marketing areas	K5			
5	Gain knowledge o <mark>n Glob</mark> al Marketing	K6			

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create

### Unit:1 Introductions 18 Hours

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

### Unit:2 International Marketing 18 Hours

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:3 Marketing decisions 18 Hours

International Marketing decisions Products strategies and product planning Products and product planning Products and product planning Products are producted by the product planning Products are producted by the product planning Products are producted by the product planning Product planning Products are producted by the product planning Product planning Products are producted by the product planning Product planning Products are producted by the product planning Product planning Products are producted by the product planning Product planning Products are producted by the product planning Product planning Products are producted by the product planning Produc

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

Unit:4 Managing direct and on-line marketing 18 hours

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:5	Case Studies	18 Hours
Case S		

Unit:6					
Assignments, Seminar, Group Discussion and Current Affairs / Quiz / Self Study Component					
	Total Lecture Hours	90 Hours			
Books for	r study				
1 Marke	eting Management : Philip Kotler (Millennium edition), 2017				
2 Intern	ational Marketing :SakOnkvist& John J. Shaw, 2018				
3 Princi	ples of International Marketing: Philip Kotler& Gray Armstrong, 2015				
Books for	r Reference				
1 Globa	l Marketing Management : Keegan, 2014				
2 International Marketing Management: Varshney and Bhattacharya, 2019					
3 International Marketing (4 <sup>th</sup> Edition, 2010) by P.K. Vasudeva, Excel Book, New Delhi, 2017					
Related (	Online Contents				
1 e-PC	Pathshala: (Commerce: P.07, M.33)				
2 NPTEL: https://onlinecourses.nptel.ac.in					
2   111 1	T				

Mapping with Programme Outcomes						
COs	PO1	PO2	PO3	PO4	PO5	
CO1	M	S	M	L	L	
CO2	M	S	S	M	S	
CO3	S	M	M	M	L	
CO4	M	S	S	M	M	
CO5	M	S	S	M	M	

<sup>\*</sup>S-Strong; M-Medium; L-Low

Course code	MANAGERIAL ECONOMICS	L	T	P	С
Core/Elective/Supportive	Core	4		•	4
Pre-requisite		Syllabus Version	6	2020	- 21

- 1. To offer expertise and knowledge on the application of economic theories and concepts to business decisions.
- 2. To make the students to understand the application of economic tools to demand forecasting and pricing methods
- 3. To Assess the effects of business cycle in a business
- 4. To apply economics models for demand & supply, pricing decisions.
- 5. To familiarize the students to understand the national income

#### **Expected Course Outcomes:**

On the successful completion of the course, student will be able to:

	1	
1	Acquire the knowledge about the Nature and Scope of Managerial Economics Demand	K1
	Analysis and Cost Concepts	
2	Understand the role of Managerial Economist, Goals of Corporate Enterprises, Demand	K2
	determinants, type of market, National income and public finance	
3	Be familiar with Government pricing policies and also about TRIM's and TRIP'S	К3
4	Analyze role of managerial economist in demand analysis, cost and production analysis	K4
5	Evaluate the value of enterprises, pricing and output decisions, business cycles and	K5
	causes and remedies of industrial sickness.	

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create

Unit:1

Managerial Economics: Meaning-Nature-Scope- Role and Responsibilities of Managerial Economist – Goals of Corporate Enterprises: Profit maximization and wealth maximization.

Unit:2 18 Hours

Demand analysis - Demand determinants - Demand distinctions - Elasticity of demand - Types, methods - Applications - Demand forecasting for industrial goods - Consumer goods - Consumer durables - Factor influencing elasticity of demand.

Unit:3 18 Hours

 $Cost\ and\ production\ analysis\ -\ Cost\ concepts\ -\ Cost\ and\ output\ relationship\ -\ cost\ control\ -\ Short\ run\ and\ Long\ run\ -\ cost\ functions\ -\ production\ -\ Break-even\ analysis\ -\ Economies\ scale\ of\ production.$ 

Unit:4		18Hours
	output decisions in different market situations - Monopoly and	l Duopoly competition -
_Perfect and	Imperfect - Pricing policies.	
Unit:5		18 Hours
Business cyc	eles - National income, monetary and fiscal policy - Public fin	ance. TRIMsIntellectual
Property righ	ts – TRIPs – Industrial Sickness – causes –remedies.	
Unit:6	Contemporary Issues	
Assignments	, Seminar, Group Discussionand Current Affairs	
	Total Lecture hours	90 Hours
Books for st	udy	
1 Maheswa	ri and Varshney: Managerial Economics, 2017	
	a : Managerial Economics, 2016	
3 G.S.Gupt	a : Managerial Economics, 2018	
Books for R	eference	
1 Reddy P	N & Appannaiah .H.R: -Essential of Managerial Economics, 20	19
2 Peterson	Craig .H CrisLewis .W Managerial Economics, 2019	
Related Onl	ine Conte <mark>nts</mark>	
1 https://y	outu.be/n47 <mark>SQ64MhYw</mark>	
2 https://y	outu.be/dyq-G <mark>8tyuO</mark> U	
Course Desi	gned By:	

Mapping with Programme Outcomes					
Cos	PO1	PO2	PO3	PO4	PO5
CO1	M	S	M	L	L
CO2	M	S	ELEVI.S	M	S
CO3	S	M	M	M	L
CO4	M	S	S	M	M
CO5	M	S	S	M	M

<sup>\*</sup>S-Strong; M-Medium; L-Low

-	4
2020 -	21
	2020 -

The main objectives of this course are to:

- 1. To enable the students to understand the basic concepts of accounting with Indian Accounting Standards.
- 2. To enable the students to learn about Single Entry System and Royalty Accounts.
- 3. To impart the knowledge about Departmental Accounts and Branch Accounts.
- 4. To provide the techniques about Depreciation Accounting
- 5. To offer the knowledge to prepare the accounts relating to insolvency of an individual

#### **Expected Course Outcomes:**

On the successful completion of the course, student will be able to:

1	Acquire the conceptual skills to prepare Single Entry system and Royalty	K1 & K2
	Accounts	
2	Analyse the calculation of Interest and Installment amount under Hire Purchase	K2 &
	System and Installment Purchase System.	K3
3	Prepare the Departmental Accounts and Branch Accounts.	K4
4	Prepare the Insolvency accounts	K5 & K6
5	Explain the Human Resource Accounting	K5

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create

Unit:1 Introductions 18 Hours

Accounting: Meaning-Importance-Accounting Concepts-Convention. Trial Balance-Trading and Profit and Loss Account and Balance Sheet of Sole traders with simple adjustments-Trial balance Vs Balance sheet. Accounting Standards – Meaning – Significance of Accounting Standards. Overview of Important Accounting Standards: AS 1 (Disclosure Accounting Policies)-AS 2 (Valuation of Inventories) – AS 6 (Depreciation Accounting)-AS 9 (Revenue Recognition) – AS 10 (Accounting for Fixed Assets).

Unit:2Hire purchase18 HoursHire purchase and Installment systems- Hire Purchasing Trading account- Goods on sale or Return

Unit:3 Departmental accounts 18 Hours

Departmental accounts – transfers at cost or selling price –Branch excluding foreign branches

Unit:4 Single Entry system & Depreciation 18 Hours
Single Entry system-meaning and features-Statement of affairs method and Conversion

method. Accounting for Depreciation – Significance of depreciation-methods of providing depreciation- Royalty excluding Sublease.

Unit:5	Insolvency accounts	18 Hours

Insolvency accounts of an individual-Preparation of Statement of Affairs-Deficiency account-Inflation Accounting – Social Accounting – Environmental Accounting- Human Resource Accounting. (Theory only)

Unit:6 Contemporary Issues					
Assignmen	nts, Seminar, Group Discussionand Current Affairs				
	Total Lecture Hours 90 Hou				
<b>Books for</b>	study				
1 Advan	ced Accountancy - R.L.Gupta&M.Radhasamy, 2017				
2 Advan	ced Accountancy - S.P.Jain&K.L.Narang, 2018				
3 Advar	nced Accountancy - M.C.Shukla&T.S.Grewal, 2019				
	pulli to				
<b>Books for</b>	Reference				
1 Financ	ial Accounting - T.S.Reddy&A.Murthy, 2019				
Related O	Online Contents				
1 <u>www</u>	icai.org				
2 www	.icsi.edu				
3 www	.caclubindia. <mark>com</mark>				
Course De	esigned Ry				

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	M	M
CO2	S	S	M	S	S
CO3	S	S	M	S	S
CO4	S	S	M	M	M
CO5	S	S	M	S	S
	•	11	1 23 141	<u> </u>	

<sup>\*</sup>S-Strong; M-Medium; L-Low

Course code	INTERNATIONAL TRADE PROCEDURE	L		T	P	C
Core/Elective/Supportiv	e Core	4			-	4
Pre-requisite	To equip the students with knowledge of International Trade procedure	Syllabus Version	202	0 - 2	21	

- 1. To develop the students to convert themselves to familiar to do and to involve in the international business.
- 2. To familiarize the students about Different categories of Exporters
- 3. To impart the knowledge about Export and Import Documentation.
- 4.To provide Knowledge on Warehousing in Exporters
- 5. To offer the knowledge to case studies

#### **Expected Course Outcomes:**

On the successful completion of the course, student will be able to:

On	the successful completion of the course, student will be able to:	
1	Acquire the basic knowledge of the terms used in International business such as licensing procedure	K1
2	Understand the role of registered exports, export oriented units	K2
3	Acquire the application skill in connection with license duty trade control capital goods under EPCG scheme used in foreign trade	К3
4	Develop the analytical skill about the role of warehousing in connection with in ports, NRI norms, free trade zones, customs procedures and customs duty and RBI regulations relating to letter of credit.	K4
5	Evaluate the activities refereeing the past cases relating to international trade procedures	K5

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create

Unit:1 Introductions 18 Hours

International Trade – Internal and International trade. Export Trade Control: Different categories of Exporters – Export licensing procedures and formalities – Role of ECGC in export promotion – Deemed exports and its benefits.

Unit:2 Registered Exporters 18 Hours

Registered Exporters: Definition of export House and Trading House – Incentives given to Free trade Zones and 100% EOUs – salient features and benefits – Norms governing the establishment and governing of the units – Project exports and consultancy exports.

Unit:3 Import Trade Control 18 Hours

Import Trade Control: License – Duty Entitlement Passbook Scheme – Harmonized IEC code number adopted for classification of import trade control items – Import of capital goods under EPCG scheme – Import of raw materials and components under OGL actual user condition – Import for stock and sale – Restricted and Banned items for imports – Canalisation of Imports and various canalizing agencies.

Unit:4	Warehousing in imports	18Hours			
Warehousing in connection with imports – Bonded warehousing – Special facilities provided for NRIs					
and the norms for import of various items by them – Import of Capital goods and raw materials for					
Free Trade Zones and 100% EOUs – Customs Procedures for Imports – Customs duty and Indian					
	ff. Export and Import Documentation: Acceptance of documentation	nt of L/C, D/A and D/P-			
Approved me	ethods of RBI regulations – Suppliers credit.				
Unit:5	Case Studies	18 Hours			
Case Studies	(based on the above units).				
Unit:6	Contemporary Issues				
Assignments	Seminar, Group Discussion, Current Affairs, discussions with	industrialist, debate and			
Brain stormin	ng				
	Total Lecture Hours	90 Hours			
Books for st	udy				
	nport :Nabhps Publication, 2018				
	xport :Nabhps <mark>Publi</mark> cation, 2019				
3 Export M	arketing : T. A. S. Balagopal, 2017				
Books for R	eference				
1 A Guide	on Export P <mark>olicy Procedure and Documentation: M. L. M</mark> ahajar	1, 2017			
Related Onl	ine Contents				
1 https://y	outu.be/UCNuQfyoNTw				
	outu.be/V4Ajc <mark>G3-z38</mark>	T .			
	outu.be/O0zs6C <mark>H-IPc</mark>	F			
	outu.be/jj0H1Ly3XVM				
Course Desig	ned By:				

Mapping with Programme Outcomes						
COs	PO1	PO2	PO3	PO4	PO5	
CO1	S	S	M	M	M	
CO2	S	S	M	S	S	
CO3	S	S	M	S	S	
CO4	S	S	M	M	M	
CO5	S	S	M	S	S	

\*S-Strong; M-Medium; L-Low

Course code	LOGISTICS & SUPPLY CHAIN MANAGEMENT		Т	P	С
Core/Elective/Supportive	Core	4		-	4
Pre-requisite	Basic Knowledge about Supply Chain Management	Syllabı Versio		2020 -	21

- 1. To create awareness about the logistics and supply chain activities taken in order to deliver the good.
- 2. To understand supply chain management problems
- 3. Acquire knowledge about the supply chain integrates and strategies
- 4. Students will know about how to manage different strategic analysis Alliances procurement and out sourcing and dimensions of customer value to service industries.
- 5. Alliances procurement and out sourcing and dimensions of customer value to service industries.

#### **Expected Course Outcomes:**

On the successful completion of the course, student will be able to:

1	Understand the marketing concepts and its application in logistics management	K1
2	Appraise and apply the practical aspects in logistics management	K5
3	Develop the logistics strategies to promote the product	K4
4	Defining the strategies to be adopted in logistics management	К3
5	Create a good logistics manger to apply the strategy	K6

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6— Create

Unit:1 Introductions 18 Hours

Logistics Management: Origin and Definition – Types of Logistics – Logistics Management – Ware House Management – Automation and Outsourcing - Customer Service and Logistics Management – A Perspective - Concepts in Logistics and Physical Distribution - Distribution and Inventory

Unit:2 Inventory Control 18 Hours

Types of Inventory Control - Demand Forecasting - Warehousing and Stores Management - Routing - Transportation Management - Some Commercial Aspects in Distribution Management - Codification - Distribution Channel Management - Distribution Resource Planning (DRP) - Logistics in 21st Century

Unit:3 Supply Chain Management 18 Hours

Supply Chain Management: Introduction and Development- Nature and Concept - Importance of Supply Chain - Value Chain - Components of Supply Chain - The Need for Supply Chain - Understanding the Supply Chain Management - Participants in Supply Chain - Global Applications

Unit:4 Role of a Manager in Supply Chain	18Hours
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Role of a Manager in Supply Chain - Supply Chain Performance Drivers - Key Enablers in Supply Chain Improvement - Inter-relation between Enablers and Levels of Supply Chain Improvement-Systems and Values of Supply Chain

Unit:5Aligning the Supply Chain18 HoursAligning the Supply Chain with Business Strategy - SCOR Model -Outsourcing and 3PLs -Fourth Party Logistics - Bull Whip Effect and Supply Chain - Supply Chain Relationships -Conflict Resolution Strategies - Certifications

Unit:6 Contemporary Issues

Assignments, Seminar, Group Discussion and Current Affairs

Total Lecture hours 90 Hours

Books for study

1 D K Agrawal, Textbook of Logistics and Supply Chain Management, MacMillan 2003, 1st

#### **Books for Reference**

Edition, 2017

- 1 Logistics and Supply Chain Management Cases and Concepts. G Raghuram& N Rangaraj, Mac Millan, 2019
- 2 Logistics & Supply Chain Management: Creating Value-Adding Networks: Martin Christopher, FT Press, 2017
- 3 Supply Chain Management: Janat Shah, Text and Cases, 1st Edition, Pearson, 2013

#### **Related Online Contents**

- 1 NPTEL
- 2 SWAMYAM/MOOCs
- 3 YouTube channels
- Course Designed By:

Mapping with Programme Outcomes						
Cos	PO1	PO2	PO3	PO4	PO5	
CO1	S	S	S	S	M	
CO2	S	S	S	S	M	
CO3	S	M	S	S	M	
CO4	M	S	S	S	M	
CO5	S	M	S	L	M	

<sup>\*</sup>S-Strong; M-Medium; L-Low

Course and	FOREIGN EXCHANGE	т	Т	D	
Course code	MANAGEMENT	L	1	r	

Core/Elective/Supportiv	e Core	4	- 4
Pre-requisite	Basic knowledge on Foreign Exchange Management	Syllabus Version	2020 - 21
Course Objectives:			
	evolution, growth, structure, components of the	Internationa	al and Domest
Forex Market.			
	ious financial terminologies and transactions inv	olved in the	Forex Marke
	v the foreign exchange market operates		
	principles of currency values miques can be used Hedge		
J. TO explain the teel	iniques can be used fledge		
Expected Course Outcor	mes:		
	etion of the course, student will be able to:		
	xchange Transactions		K4
·	d dealers in nationalized		K5
3 Understand Foreig	n exchange risk and exposure		K2
4 Analyze Inter Bank	Deals- cover deals trading		K4
5 Create Foreign Exc	change Management		K6
K1 - Remember; K2 - U	nderstand; <b>K3</b> - Apply; <b>K4</b> - Analyze; <b>K5</b> - Eval	uate; <b>K6</b> - 0	Create
· · · · · · · · · · · · · · · · · · ·			
Unit:1	<b>Introductions</b>		18 Hour
	Iministration of Foreign Exchange – Foreign sactions – Authorized dealers – Foreign currence		
Unit:2	Foreign exchange market		18 Hour
Foreign exchange marke	t – Functions – Exchange rates – Exchange quot trates – TT Selling rate- TT Buying rate-For		ot and forward
	- 13 II 255 II		
Unit:3	Foreign exchange risk and exposure		
Foreign exchange risk an	nd exposure - External techniques of exposure	e managem	18 Hour ent – Interna
	nd exposure - External techniques of exposure	e managem	

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

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

Un	it:5	Case Studies	18 Hours			
Cas	se Studies	(based on the above units).				
Un	it:6	Contemporary Issues				
Ass	signments	Seminar, Group Discussion and Current Affairs				
		Total Lecture hours	90 Hours			
Bo	oks for st	udy				
1	Internatio	nal Finance: Maurice. D. Levi, 2016				
2	Foreign E	xchange, International Finance : A. V. Rajwade, 2013				
3	Global Fi	nancial Markets: Ian H. Giddy, 2019				
Bo	oks for R	eference				
1	Foreign E	xchange Arithmetic : C. Jeevanandham, 2019				
2	Internatio	nal Economics : Methane, 2017				
Re	lated Onli	ine Contents				
1	https://yo	utu.be/Ea-j0qb <mark>KkVE</mark>				
2	2 https://youtu.be/e5zI4NhvST8					
3	https://yo	utu.be/Bb <mark>YHRtyp</mark> G5M				
Co	urse Desig	med By:				

Mapping with Progr <mark>amme Outcomes</mark>							
COs	PO1	PO2	PO3	PO4	PO5		
CO1	S	S	S	S	M		
CO2	S	S	S	S	M		
CO3	S	M	S	S	M		
CO4	M	S	S	S	M		
CO5	S	M	S	L	M		

<sup>\*</sup>S-Strong; M-Medium; L-Low

Course code	COST AND MANAGEMENT ACCOUNTING	L	T	P	С
Core/Elective/Supportive	Core/Elective/Supportive Core			-	4
Pre-requisite	Knowledge in basics of Cost and Management Accounting	Syllabus Version		2020 -	- 21

- 1. To facilitate the students about various tools and techniques available in Cost and Management Accounting
- 2. To give in-depth knowledge about the preparation of cost sheet and about material and labour cost management
- 3. To impart the knowledge about preparation of Fund flow and Cash flow statements
- 4. To understand the application of marginal cost techniques
- 5. equip themselves in the preparation of various budgets

#### **Expected Course Outcomes:**

On the successful completion of the course, student will be able to:

1	Select the appropriate tools for managerial decision making	K2&K3		
2	2 Construct cost sheet and apply various techniques using marginal costing technique			
	for managerial decision making			
3	Illustrate the preparation of Funds flow and /cash flow statement	K2 &K5		
4	Familiar in BEP analysis	K5		
5	Develop the techniques to prepare different types of budgets	K6		

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create

Unit:1 Introductions 18 Hours

Cost Accounting Meaning-definitions-nature- significance – Differences between financial and cost accounting – Installation of Costing system – Characteristics of ideal costing system – Methods of costing – Classification of costs- Preparation of cost sheet.

Material: Need for material control- tools used for material control-types of purchase of material. Stores control: Fixing different levels of Materials – EOQ. Bin Card: Meaning-Importance- Bin Card Vs Stores Ledger. Preparation of Stores Ledger by using FIFO- LIFO –Simple average method-Weighted average method.

Unit:2 Labor & Overheads 18 Hours

Labour: Time rate- Piece rate-points to be noted in wage fixation. Incentives: meaning-importance-Taylor's Differential piece rate- Halsey and Rowan plans. Labour turnover: meaning- Causes – effects- methods of reduction of labour turnover.

Overheads: Meaning – Classification – Allocation-Absorption – Over absorption and Under absorption – Meaning and causes.

Unit:3	Management Accounting	18 Hours
CILICO	Transporter Treesanting	10 110015

Management Accounting: – Meaning – Nature – Scope – Functions – Objectives – Importance – Limitations – Tools and Techniques of Management Accounting.

Ratio Analysis: Meaning – Advantages – Limitations – Classification of Ratios.

Unit:4	Funds Flow Statement	18Hours

Funds Flow Statement: Meaning-Merits-Demerits- Preparation of Funds Flow Statement. Cash flow Statement: Meaning-Merits-Demerits - Cash Flow Statement Vs Fund Flow Statement - Preparation of Cash flow Statement as per AS-3.

Unit:5 Marginal Costing 18 Hours

Marginal Costing: Meaning -Salient features – Advantages – Limitations-Cost-volume-profit Analysis – Budgeting and Budgetary control – Meaning- Definition – Objectives– Essentials– Advantages – Limitations –Types of Budgets – Preparation of Production Budget, Flexible Budget and Cash Budget.

Ur	nit:6	Contemporary	Issues	2 Hours
As	ssignments,	Seminar, Group Discussion, Current	Affairs	
			Total Lecture Hours	90 Hours
Bo	ooks for stu	ıdy	COA	
1	Cost Acco	ounting - J <mark>ain &amp;Na</mark> rang, 2019		
2	Cost Acco	ounting - S <mark>.P. Iyen</mark> gar, 2017	10 10	
3	Cost Acco	ounting - T.S.Reddy&Y.H.P.Reddy, 2	2019	

#### **Books for Reference**

- 1 Management Accounting T.S.Reddy&Y.H.P.Reddy, 2017
- 2 | Management Accounting S.N.Maheswari, 2019

#### **Related Online Contents**

- 1 https://www.youtube.com/watch?v=\_z4-7xr6ur8
- 2 https://www.youtube.com/watch?v=0OJ2PIGiwJE
- 3 https://epgp.inflibnet.ac.in/Home/ViewSubject?catid=6

Course Designed By:

Mapping with Programme Outcomes							
COs	PO1	PO2	PO3	PO4	PO5		
CO1	S	S	M	S	S		
CO2	S	S	M	S	S		
CO3	S	S	M	S	S		
CO4	S	S	M	S	S		
CO5	S	S	M	S	S		

<sup>\*</sup>S-Strong; M-Medium; L-Low

Course code	COMPUTER APPLICATIONS	т	Т	D	C
Course code	PRACTICAL-I MS OFFICE AND	L		P	

	INTERNET		
Core/Elective/Supportive		4	4
Pre-requisite	E-Reading and Writing	Syllabus Version	2020 - 21

- 1. To gain familiarity with the concepts and terminology used in the development, implementation and operation of business application systems.
- 2. To explore various methods that Information Technology can be used to support existing businesses and strategies.
- 3. To investigate emerging technology in shaping new processes, strategies and business models.

#### **Expected Course Outcomes:**

On the successful completion of the course, student will be able to:

	•				
1	Recollect the fundamentals concepts of MS Office and Internet				
2	Accomplish projects utilizing business theories, Internet resources and computer				
	technology.				
3	Work with simple design and development tasks for the main types of business	K3			
	information systems				
4	Achieve hands-on experience with productivity/application software to enhance	K4			
	business activities.				
5	Knowledge about working with spreadsheets	K5			
	The state of the s				

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create

Unit:1 18 Hours

MS OFFICE - MS WORD - Type your curriculum vitae using templates/wizards in MS Word 2. Prepare a L/C in MS Word. 3. Prepare a Bill of Exchange. 4. Prepare a Quotation to various suppliers in order to purchase Raw materials: use mail merge. 5. Collect and prepare the certificate of origin. 6. Collect and prepare a pay slip. 7. Collect and prepare an invoice. 8. Collect and prepare a packing list. 9. Create a sample research reports (only on topics). 10. Draw a product lifecycle. 11. Draw an organizational chart in MS Word. 12. Prepare a minute for a meeting. 13. Draft a letter to various newspapers to display the press notes of the workshop conducted in your department: use mail merge. 14. Prepare

Unit:2 18 Hours

MS EXCEL -1. Find the correlation between demand and supply. 2. Prepare an excel sheet under the main heading of assets and liabilities and perform the following: a. Select a column and change the number format to rupees and paise format. b. Change a particular range of cells font as bold. c. Select key and go to sheet no.3 and select cell. 3. Calculate T Test and F Test for the data collected from any statistical book. 4. Create customs Exchange rate in Excel(buying rate and selling rate) 5. Take the sample data and draw a demand and supply curve and fix the price in Excel. 6. Draw a Break Even Chart with imaginary figures. 7. Draw an Indifference curve analysis. 8. Prepare a sales budget. 9. Prepare a market survey report for any product. 10. Estimate GDP and National income in Excel

Unit:3		18 Hours
MS POWERE	POINT - Prepare an agenda for an inauguration function of a one	day seminar. 2. Draw

a diagram of different packing labels and symbols in MS Word and display it in the power point. 3. Create an advertisement using PowerPoint. 4. Create a slide show of various activities of your department during the academic year. 5. Present using Power point the procedures involved in exporting a product. 6. List down the countries in the European Union and also the currencies.

Unit:4 18 Hours

MS ACCESS - Create G8 countries (SAARC) trade data in access. 2. Create a database for countries cultural environment in access. 3. Create a database of major MNC"s in India and their business using Access. 4. Display the details of soft wares developed by any corporate in India and perform the following: a. Display the details of the packages whose software costs exceed 20 thousand. b. Display the details of the software that are developed in Tally. c. What is a price of costliest software developed in accounting? 5. Create a table with the following fields and insert the values: a. company name b. proprietor c. address d. suppliers name e. number of employees f. GP percentageDo the following: a. Display all the records of the company in ascending order with GP percentage. b. Display the name of the company whose supplier name is TELCO c. Display the details of the company whose GP percentage greater than 20 d. Display the details of the company having employee ranging from 300 to 1000 e. Display the name of the company whose supplier is name as TATA 6. Create a table named student in the following fields and insert the values a. student name b. gender c. roll number d. department name e. address f. percentage Calculate the following: a. calculate the average percentage of the students b. display the names of the students whose percentage is greater then 30 c. display the details of the student who got the highest percentage d. display the details of the students whose percentage is 50 and 70 e. display the details of the students whose percentage is greater than the percentage of roll number 12CA01. 7. Create a table named product with the following fields: a. product number b. product name c. unit of measure d. quantity e. total amount Do the following: a. Select the records whose unit of measurement is Kg b. Select the records whose quantity is greater than 10 and less than or equal to 20. c. Calculate the entire total amount by using sum operation. d. Calculate the number of records whose unit price is greater then 50 with count operation. 8. Create the table payroll with the following fields a. employee number b. employee name c. department d. Basic pay e. HRA f. DA g. PF h. Net pay Calculate the following: a. Net pay. b. Arrange the records in ascending order according to the net pay. c. Display the details of the employees working in sales department. d. Select the details of the employees whose HRA is greater than 1000 and DA greater than 1000.

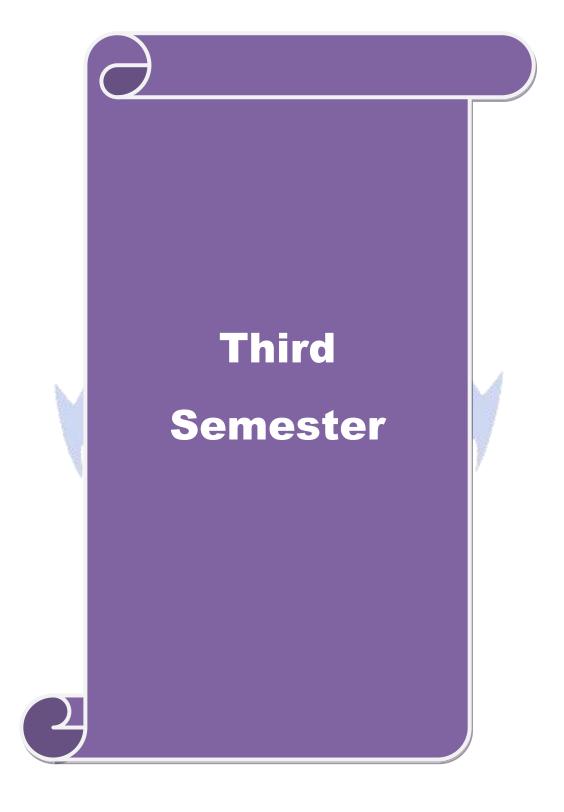
Unit:5 18 Hours

INTERNET -Discussions on various forms and E groups. 2. Download the port areas in the map and display it in the Power Point. 3. Browse and collect the country profile. View as slide show. 4. Collect the various organizations assisting India's foreign trade and prepare a report. 5. Collect and prepare the containers lists based on the commodity features. 6. Use Export 911.com and download any one export document. 7. collect and prepare sailing routes and bunkering ports 8. Download the information regarding storage factor of different commodities. 9. Download the shipping space in any of the leading ports in India and download the information regarding ship repair and construction. 10. Download the information regarding the different types of marine risks. 11. Download the information regarding ship schedule at different ports: a. birth time b. sailing time c. arrival time and display it in Power point.

Ur	it:6							
As	Assignments, Seminar, Group Discussion, Current Affairs / self study working with computer							
	Total Lecture Hours 90 Hours							
Books for study								
1	Computer Applications in Business" by Parameswaran R Anil Kumar, Dr. Pardeep Gupta, Dr.							
	PardeepAhlawat, 2017							
2	Introduction to Computers Peter Norton "Sixth Edition McGrawHill, 2019							
3	Computer Fundamentals – P.K Sinha (B.P.B publication), 2014							
Bo	oks for Reference							
1	Fundamentals of Computer – V.Rajaramanna (Prentice Hall), 2016							
2	Computers and Commonsense Hunt, J. Shelley ,Prentice Hall of India, 2017							
3	Fundamentals of Information Technology, A and Leon M, Leon, Vikas 2002							
Re	ated Online Contents							
1	1 https://www.youtube.com/watch?v=Mndo33lGYOo							
2	NPTEL							
3	Swayam / MOOCS							
Co	urse Designed By:							

Mapping with Programme Outcomes						
Cos	PO1	PO2	PO3	PO4	PO5	
CO1	S	S	M	S	S	
CO2	S	S	M	S	S	
CO3	S	S	M	S	S	
CO4	S	S	M	S	S	
CO5	S	S	M	S	S	

<sup>\*</sup>S-Strong; M-Medium; L-Low



Course code	BUSINESS RESEARCH METHODS	L	Т	P	С
Core/Elective/Supportive	CORE	4			4
Pre-requisite	Basic knowledge about Statistics	Syllabus Version		2020	- 21

The main objectives of this course are:

- 1. To develop understanding of the basic framework of the research process and various research designs and techniques
- 2. To identify the various sources of information for literature review and data collection
- 3. To impart knowledge for enabling students to develop data analytics skills and meaningful interpretation to the data sets so as to solve the business/Research problem
- 4. To write research reports and research proposal.
- 5. To explain the interpretation

#### **Expected Course Outcomes:**

On the successful completion of the course, student will be able to:

On t	on the successful completion of the course, student will be use to.				
1	Apply a range of quantitative and / or qualitative research techniques to business and	K1			
	management problems / issues				
2	2 Demonstrate knowledge and understanding of data analysis and interpretation in				
	relation to the research process				
3	Develop necessary critical thinking skills in order to evaluate different research	K4,K5			
	approaches utilized in the business/industry				
4	Write the research report and research proposal	K5			
5	Identify the overall process of designing a research study from its inception to its	K6			
	report.				

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create

Unit:1 Introuctions 18 Hours

Business Research – Meaning – Scope and Significance – Utility of Business research – Qualities of good research – Types of research – Research process – Identification, Selection and formulation of research problems – Hypothesis – Research design

Unit:2 Sampling & Data Collections 18 Hours

Sampling design: Meaning-Sampling frame- Sampling and Non-Sampling Errors- Type I Error and Type II Error in research- Level of Significance- determination of sample size-Methods of sampling. Census: merits and demerits - Census Vs Sampling. Pilot study —Pre test. Primary and Secondary data: Meaning-sources-merits-demerits. Methods of data collection: Observation-Interview-Survey-Email-Schedule and Questionnaire. Levels of measurement: Nominal- Ordinal- Interval Ratio. Scaling techniques: Rating scales- Attitude scales — Likert's Scale-Guttsman scale-Thurston scale.

Unit:3 Statistical tools 18 Hours

Statistical tools used in research-Measures of Central tendency – Standard deviation – Correlation – simple, partial and multiple correlation – Auto correlation – Regression models – Ordinary Least Square methods – Multiple regression.

Unit:4	Testing of Hypothesis	18- hours

Testing of Hypothesis- Parametric test: 'Z' test: Test for differences between proportions, difference between Means of two samples-differences between two Standard deviations and testing the correlation co-efficient -'t' test: To Test the significant of the mean of a random sample, Difference between means of two samples (Independent and paired Samples) testing. Anova: One way ANOVA -Two way ANOVA. Non-parametric test: Chi-square Test - Mann Whitney 'U' Test- Kruskal wallis 'H' Test.

## Unit:5 Interpretation & Report Writing 18 Hours

Interpretation: Meaning-Significance. Report writing: Significance – Layout of research reportmechanics of writing a Research report – Precautions to be followed in Research Report- Types of reports- footnotes and bibliography writing; checking plagiarism.

		Total Lecture hours	90 Hours
Tex	xt Book(s)	retts 70)	
1	Emory: B	usiness Research Methods, 2016	
2	Rummel&	Ballaine: Business Research Methods, 2017	
3	S.P. Gupta	a : Statistical Methods, 2018	
Re	ference Boo	oks	
1	C.R. Koth	ari : Research Methodology, 2015	
Re	lated Onlin	e Contents	
1	https://ww	vw.youtube <mark>.com/w</mark> atch?v <mark>=FkhFSSL-AZY</mark>	A
2	https://ww	vw.youtube <mark>.com/w</mark> atch?v=6NItBL8pTYQ	
3	https://ww	w.youtube.com/watch?v=Ngui6XbcVLc	- 9
4	https://ww	vw.youtube.com/watch?v=IhjyR0DR9WQ	
Coi	urse Design	ed By:	7

Mapping with Programme Outcomes						
COs	PO1	PO2	PO3	PO4	PO5	
CO1	S	S	M	S	M	
CO2	M	S	S	S	M	
CO3	S	M	S	S	L	
CO4	M	S	S	M	M	
CO5	S	S	S	S	L	

	ourse		INTERNATIONAL FINANCIAL	L	Т	P	C		
	ode		MANAGEMENT						
	e/Electiv portive	/e/	CORE	4			4		
Pre-	requisit	e	Basic understanding about management and it functions.	nt Syllabus Version 2020 - 21					
Cou	rse Obje	ectives:				I			
			oncept and importance of international finance	cial ma	nagem	ent.			
	2. To identify the various International Monetary Investments.								
3. To	3. To understand the various international bank and IMF.								
4. To	know E	Exchange 1	Rate Theories and derivatives.						
5. To	o introdu	ce case st	udies.						
		ourse Out							
On th	he succe	ssful com	pletion of the course, student will be able to:						
1	Help to	understan	d the important concept of international			K2			
		ıl manageı		>					
2	Discove	er how t	he international capital markets, foreign			K3			
	exchang	ge markets	s, and the derivatives market can be used to						
	manage	transac	tion and operating risks facing the	78					
		tional firn							
3			of financing international operations and		b.	K3			
			oreign direct investment and alternative			4			
	method		( chapter Vary - )	13	200	9			
4			role of IMF and World Bank.		ndo-	K5			
5	Demons		pasic understanding of how to	/ &	<b>W</b> /	K2			
		_	nge derivatives and other techniques	15	7 1				
			exchange exposures of firms.		7				
K1 -	Remem	ber; <b>K2</b> -	Understand; <b>K3</b> - Apply; <b>K4</b> - Analyze; <b>K5</b>	- Evalu	iate; <b>K</b>				
Unit	-		Introductions	100		18	Hours		
			Management – Definition – Meaning -				Money		
		-	ket Instruments – International Capital Mai		_				
		•	Market – International Bond Market – Bond		Drill -	- Benc	h Mark		
Drill – Euro Currency Market – Euro Dollar – Euro Deposit and Loans.									
Unit:2 International Monetary and Financial					18	Hours			
Environment									
	International Monetary and Financial Environment – International Monetary Investments.								
Unit			Exchange Rate	to	7		Hours		
Exchange Rate Theories – Derivatives – Forward Rate Agreements – Currency Futures and Interest Futures - International Banking – Role of IMF in International Liquidity –									
			=	mterr	iauona	Liqu	iaity –		
			ns – World Bank.			10	Home		
Unit	Unit:4 International Development Associations 18 Hours								

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

Un	it:5	Case Studies	18 Hours					
Cas	se Studies	(Based on the above units)						
		Total Lecture hours	90 Hours					
Tex	xt Book(s	)						
1	1 International Finance : P. R. Bhatt, 2016							
2	Internati	onal Finance : Maurice D. Levi, 2014						
3	Internati	onal Finance Management: P. K. Jain, 2013						
Re	ference B	ooks						
1	Internati	onal Finance Management: V. K. Bhalla, 2015						
2	Internati	onal Finance Management: Alan C. Shapiro, 2012						
Re	lated Onl	ine Contents						
1	https://w	ww.youtube.com/watch?v=r6oVh2YHoiA						
2	https://w	ww.youtube.com/watch?v=eciQ3sTftBs						
3	3 https://www.youtube.com/watch?v=kYR-AIZI7NY							
4	4 https://www.youtube.com/watch?v=9phqDzH1rJE							
Co	Course Designed By:							
	·	SIE TO						

Mapping with Programme Outcomes							
COs	PO1	PO2	PO3	PO4	PO5		
CO1	S	M	S	S	⊿ S		
CO2	S	S	S	M	M		
CO3	S	M	S	M	M		
CO4	S	S	M	M	L		
CO5	S	M	L	S	M		

<sup>\*</sup>S-Strong; M-Medium; L-Low

Course code	EXPORT – IMPORT FINANCE	L	T	P	С
Core /Elective/Supportive	CORE	4			4
Pre-requisite	Basic understanding about export and import.	Syllab Versio		20	20 - 21

- 1. To know different source of finance such as long term, medium term and short term finance.
- 2. To understand about pre-shipment and post shipment finance facilities.
- 3. Toknow various methods of payment for imports.
- 4. To have ainsight knowledge about Import and export banks and various procedure for getting long-term finance.
- 5. To introduce case studies.

#### **Expected Course Outcomes:**

On the successful completion of the course, student will be able to:

1	Acquire the basic knowledge various source of finance such as long term	K1
	, medium term and short term	
2	Examine various procedure for pre shipment and pro shipment	K4
	procedure.	
3	Expert knowledge about various method of payment for import business.	K2
4	Evaluate different procedure for getting long-term finance	K5
5	Awareness in case studies.	

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create

Unit:1 Introductions 18- hours

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:2 Pre-shipment Finance 18- hours

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:3 Introduction of import finance 18- hours

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:4 Long term finance 18- hours

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

Uni	it:5	Case Studies	
Cas	se Studies (l	pased on the above units).	
		Total Lecture hours	90- hours
Tex	kt Book(s)		
1	Internation	nal Marketing: M. L. Varma & Agarwal, 2013	
2	Export Im	port Finance :Parasram, 2014	
3	Internation	nal Finance: Maurice D. Levi, 2014	
Ref	ference Boo	oks	
1	Harberller	, "Memory of International Trade"., 2016	
2	Harberller	, "Memory of International Trade". , 2018	
Rel	lated Onlin	e Contents	
1	https://ww	vw.youtube.com/watch?v=geSlitRfvmg	
2	https://ww	vw.youtube.com/watch?v=QxoEEI9oXMg	
3	https://ww	vw.youtube.com/watch?v=hsFmZigDufc	
4	https://ww	vw.youtube.co <mark>m/watch?v=UAqSL5YE26c</mark>	
Cou	urse Design	ed By:	
		2.E. 15.V	

Mapping with Programme Outcomes						
Cos	PO1	PO2	PO3	PO4	PO5	
CO1	M	M	S	S	⊿ S	
CO2	S	S	S	M	L	
CO3	S	M	S	M	M	
CO4	M	S	S	M	L	
CO5	S	M	The state of the s	S	M	

<sup>\*</sup>S-Strong; M-Medium; L-Low

INDIRECT TAX LAWS	L	T	P	C
CORE	4			4
To acquire the ability to analyze and interpret the provisions of the goods andservices tax law and recommend solutions to practical problems	Syllabus Version		2020 - 21	
	CORE  To acquire the ability to analyze and interpret the provisions of the goods andservices tax law and	CORE 4  To acquire the ability to analyze and interpret the provisions of the goods andservices tax law and Version Version Syllab Version CORE	CORE 4  To acquire the ability to analyze and interpret the provisions of the goods andservices tax law and Version	CORE  To acquire the ability to analyze and interpret the provisions of the goods andservices tax law and  Syllabus Version  2020

- 1. To understand the features and importance of GST
- 2. To understand the techniques of computation GST
- 3. To develop an understanding of the customs laws and acquire the ability to analyze and interpret the provisions of such laws.
- 4. To develop an understanding of the basic concepts of foreign trade policy to the extent relevant to indirect tax laws, and acquire the ability to analyse such concepts.

#### **Expected Course Outcomes:**

On the successful completion of the course, student will be able to:

1	Understand the working knowledge of principles and provisions of GST	K2
2	Examine the Role of customs in international trade.	К3
3	Explain the Customs clearance procedure for home consumption.	К3
4	Evaluate the principles of Customs Law.	K4

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create

Unit:1 GST 18- hours

Indirect tax: Features- advantages- disadvantages. Differences between direct and Indirect tax. Meaning- GST: Features- advantages- disadvantages- Rationale for GST; Structure of GST ( SGST, CGST, UTGST & IGST); GST Council, GST Network, State Compensation Mechanism, Registration -Constitutional aspects- Levy and collection of CGST and IGST – Application of CGST/IGST law; Concept of supply including composite and mixed supplies, inter-State-supply, intra-State supply, supplies in territorial waters; Charge of taxincluding reverse charge; Exemption from tax; Composition levy- Place of supply- Time and Value of supply-Input tax credit.

## Unit:2 Computation of GST liability 18- hours

Computation of GST liability- Procedures under GST including registration, tax invoice, credit and debit notes, electronic way bill, accounts and records, returns, payment of taxincluding tax deduction at source and tax collection at source, refund, jobwork- Liability to pay in certain cases-Administration of GST; Assessment and Audit-Inspection, Search, Seizure and Arrest. Taxable event- "Supply" of Goods and Services; Place of Supply: Within state, Interstate, Import and Export; Time of supply; Valuation for GST- Valuation rules, taxability of reimbursement of expenses; Exemption from GST: Small supplies and Composition Scheme; Classification of Goods and Services: Composite and Mixed Supplies.

Unit:3	Customs Law as contained in the Customs Act, 1962 and	18- hours
	the Customs Tariff Act, 1975	

Introduction to customs law including Constitutional aspects-) Levy of and exemptions from customs duties – provisions relating to application of customs law, taxable event, charge of customs duty, exceptions to levy of customs duty, exemption from custom duty- Types of customs duties-

Classification and valuation of imported and export goods- Officers of Customs; Appointment of customs ports, airports etc.- Import and Export Procedures including special procedures relating to baggage, goods imported or exported by post, stores- Provisions relating to coastal goods and vessels carrying coastal goods- Warehousing-Drawback-Demand and Recovery- Refund- Provisions relating to prohibited goods, notified goods, specified goods,

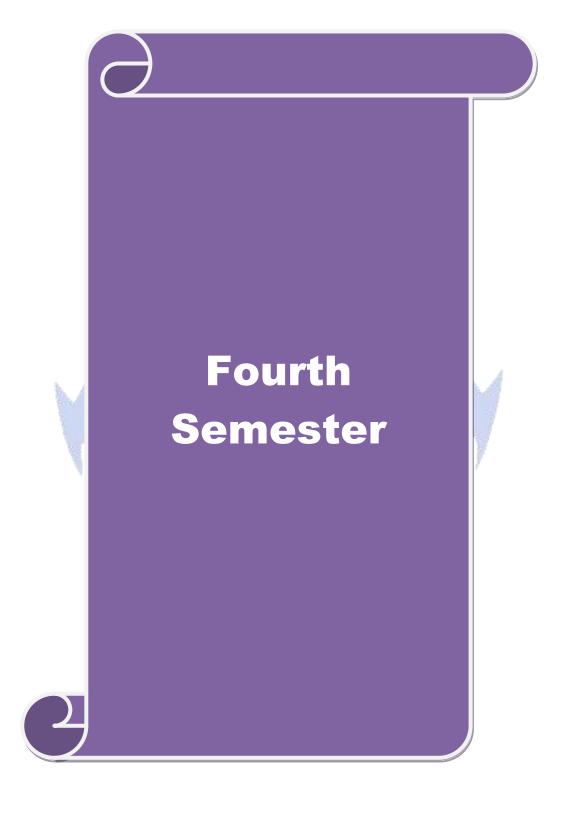
illegal importation/exportation of goods- Searches, seizure and arrest; Offences; Penalties; Confiscation and Prosecution-Appeals and Revision; Advance Rulings; Settlement Commission

Uni	t:4	Foreign Trade Policy to the extent relevant to the	18- hours					
		indirect tax laws						
Intr	Introduction to FTP – legislation governing FTP, salient features of anFTP, administration of FTP,							
con	tents of FT	P and other related provisions- Basic concepts relating to im	port and export- Basic					
con	cepts relatir	ng to export promotion schemes provided under FTP						
		meth No.						
Uni	t:5	Relevant Case Studies from the above Context	90 hours					
		Total Lecture hours						
Tex	t Book(s)	8						
1	Gupta, S.S	S., GST- How to meet your obligations (April 2017), Taxmann	Publications					
2	H.C. Mehrotra, Prof. V.P. Agarwal, G.S.T. Goods and Services Tax and Customs Duty							
	Sahitya Bhawan Publications, 2019.							
3	Taxmann's GST Books 2019-20							
Reference Books								
1	Indirect taxes law &practices :v.s. datey, 2014							
2	Indirect ta	xation :dinakarpagare&v.Balachandran, 2011						
Rel	ated Online	Contents						
1	https://ww	vw.youtube.com/watch?v=_tpXa20mVx0	1					
2	https://ww	w.youtube.com/watch?v=yNKIC_CuIHA						
3	https://www.youtube.com/watch?v=PueI6RP701c							
4	https://ww	vw.youtube.com/watch?v=HnQBauxf3qA						

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	L	S
CO2	S	S	S	M	S
CO3	M	M	S	M	M
CO4	M	S	L	M	S
CO5	S	M	L	S	M

<sup>\*</sup>S-Strong; M-Medium; L-Low

Course Designed By:



Course code		STRATEGIC MANAGEMENT	${f L}$	T	P	C
Core/Elective/Supportive		CORE	4	-	-	4
Pre-requisite		Basic understanding about management and it			0 -	
	runctions. <b>Version</b> 2				21	
Course Object		1 (0) (1)				
	-	about Strategic Management concepts and technique owledge of the students with general and concepts are students.		ivo	husin	2000
environ		lowledge of the students with general and co	mpen	uve	ousiii	.088
		s to learn the process of strategic decision making,				
-	-	ntation and evaluation of corporate policies				
	· ·	<b>.</b>				
<b>Expected Cou</b>	rse Outcom	es:				
On the success	ful completion	on of the cours <mark>e, student will be able</mark> to:				
1 Have th	orough knov	vledge about Strategic management		K	1	
2 Know th	ne ideas abou	ut SWOT Analysis-TOWS Matrix.		K	5	
3 Enhance	e the knowle	dge about the business environment.		K	4	
4 Acquire	the knowled	dge about various Business Strategy.		K	2	
5 Evaluate						
K1 - Remembe	er; <b>K2</b> - U <mark>nd</mark>	<mark>ersta</mark> nd; <b>K3 - App</b> ly; <b>K4 - Analyze; K5 - Eva</b> luate;	<b>K6</b> - C	reate		
Unit:1	A	<b>Introductions</b>	M	18	3- ho	urs
Corporate Stra	tegic Planni	ng - Mission - Vision of the firm - Development, r	nainte	nance	and	the
		levels of planning - Strategic planning process- St		man	agem	ent
Practice in Indi	a. Competiti	iv <mark>e advantages and its implication on Ind</mark> ian Busine	SS.			
Unit:2		vir <mark>onment Analysis &amp; Internal Anal</mark> ysis	ř		3- ho	
		nternal Analysis of Firm: General environment scan				
		dentify opportunities& threat - Assessing internal e				
		lue chain -identifying critical success factors - to ide				
analysis.	OI – Core	Competence - Stockholders' expectations, Scenario	-ріапп	mg -	maus	stry
Unit:3	S	Strategy Formation Generic strategies		18	B- ho	
	•	c strategies - Grand strategies - Strategies of leading	India			
		on - limits - means and forms. Strategic man	•		-	
organizations,	nonprofits o	rganizations and large multi product and multiple m	arket c	rgani	satio	ns.
Unit:4		Tools of Strategy Planning		18	- ho	urs
		and evaluation :Competitive cost dynamics - expe				
	-	olication -IA-BSmatrix - A.D.Littles Life-cycle ap	-			_
•	-	folio balancing -Assessment of economic contrib				•
•		ming. Strategy implication &Control: Vario	-			
-		- Matching organisation structure with strategy - 7 control model and other Quantitative and Qualitat				_
COMMON PROCESS	, Duronts	control model and other Quantitative and Quantat		10 - I	Jaran	Cu

score card - M.Porter's approach for Globalisation - Future of Strategic Management.

Uni	it:5	Case studies	18- hours					
Cas	e studies							
		Total Lecture hours	90- hours					
Tex	t Book(s)	·						
1	Pearce & Robinson, Strategic Management, All Indian Travellors N D, 2011							
2	A.C.Hax a	and NS, Strategic Management: An Integrative Perspective, Majif	u Prentice Hall,					
	2013							
3	Michael P	orter, Competitive strategies, 2015						
Ref	erence Boo	oks						
1	John A Pe	arce II and Richard B Robinson, —Strategic Management: Formu	ılation,					
	Implement	tation and Control, 9th Edition, TMH, 2007						
2	Samul C.	Certo and J.Paul Peter, Strategic Management, Second Edn. Conc	epts &					
	Application	n, McGraw Hill, 2008						
Rel	ated Onlin	e Contents						
1	https://ww	w.youtube.com/watch?v=uY_ywciZUnM						
2	1.www.ie	cai.org / strateg <mark>ic management</mark>						
3	2.www.ie	csi.edu / strate <mark>gic mana</mark> gement						
4	3.www.r	ispm.com / strategic management						
Cou	irse Design	ed By:						

Mapping with Programme Outcomes							
COs	PO1	PO2	PO3	PO4	PO5		
CO1	M	M	S	M	S		
CO2	S	S	S	M	S		
CO3	S	S	S	L	M		
CO4	M	S	L	M	S		
CO5	S	S	M	S	L		

<sup>\*</sup>S-Strong; M-Medium; L-Low

Course code		INTERNATIONAL ECONOMICS	L	T	P	C		
Core/Elective	Supportive	CORE	4			4		
Pre-requisite		Basic understanding in economics terminologies	Syllal Versi		2020 21	0 -		
Course Objec	tives:							
		tional trade and international trade theories.						
		ee of payment and its importance						
		pout unilateral, bilateral and multilateral trade.						
		Foreign Economic Policies in Indian economy.						
5. To understar	nd Internatio	nal liquidity and impact of Devaluation.						
E	04							
Expected Cou								
		on of the course, student will be able to:		17	1			
_	the knowled	ge about international trade and international trade		K	1			
theories.  2 Understa	nd the meen	ing of holonog of normant and its impact on Indian		K	2			
		ing of balance of payment and its impact on Indian		V	2			
economy  3 Have tho		ledge about unilateral, bilateral and multilateral		K	3			
trade.	Tough know	leage about diffractar, bhaterar and muthaterar		IX	J			
	the impact o	f Foreign Economic Policies in Indian economy.		K	4			
		International liquidity and impact of Devaluation		K				
		erstand; <b>K3</b> - Apply; <b>K4</b> - Analyze; <b>K5</b> - Evaluate;	K6 - C					
TTT TCHICHIO	31, <b>112</b> Olice	orstand, 120 Tippiy, 111 Timity20, 120 Evandade,						
Unit:1		Introductions		18	- hou	ıırç		
	wth and Inte	rnational trade – Features of International Transac	tions –					
-	The second secon	arative cost Theory – Opportunity Cost Theor						
International T			•		,			
Unit:2		Gains from international trade		18	- hou	urs		
Gains from in	ternational t	rade – Terms of trade – Technical progress and	Trade	– Ba	lance	of		
	•	nts and Indian perspective - Economic effects and	Trade	restri	iction	s –		
	OPEC & oth	er international cartels.						
Unit:3	-	International Movements			- hou			
		Meaning – Goods, Services, Unilateral transfers						
-	-	port of merchandise and services – Role of Intern						
International Investments - Nature, Character, Policies and results. International Payments -								
Meaning, Financing International Transactions, Regional Monetary Systems: Blocks, Areas & Zones – Rates of exchange.								
Unit:4	· · · · · · · · · · · · · · · · · · ·							
Š								
Foreign Economic Policies: Systems, Concepts, Characters and methods of formulation – Euro –								
•		nal liquidity – Devaluation – International Lending	and th	e Wo	orld d	ebt		
Dollar Market	- Internatio	nal liquidity — Devaluation — International Lending mic Development & Co-operation — Development						

Uni	it:5	Case Studies	
Cas	se Studies (I	Based on the above units)	
		Total Lecture hours	90- hours
Tex	t Book(s)	•	
1	Internation	nal Economics :Kindlebergers	
2	Internation	nal Economics: Paul R. Krugman	
Ref	erence Boo	oks	
1	Manageria	al Economics :D.Gopalakrishnan	
2	Manageria	al Economics :B.M.Wali&Kalkundrikar	
3	Manageria	d Economics : S. Sankaran	
Rel	ated Onlin	e Contents	
1	https://you	utu.be/n47SQ64MhYw	
2	https://ww	w.yourarticlelibrary.com/notes/national-income-definition-concept	s-and-methods-
	of-measur	ing-national-income/30801	
3	www.icai.	org	
Cou	ırse Design	ed By:	

Mapping with Programme Outcomes							
Cos	PO1	PO2	PO3	PO4	PO5		
CO1	M	M	S	M	S		
CO2	S	S	S	M	S		
CO3	S	S	S	L	M		
CO4	M	S	E	M	S		
CO5	M	S	M	S	L		

<sup>\*</sup>S-Strong; M-Medium; L-Low

Course code	COMPUTER LAB (TALLY)	L	T	P	C
Core/Elective/Supportive	Core			4	4
Pre-requisite	Rasic accounting knowledge in fally	Syllab Versio		2020 - 21	

- 1. To understand the application of tally both in theoretical and practical aspects.
- 2. To prepare final accounts of companies.
- 3. To handle inventories and cost.
- 4. To understand about the voucher entries.
- 5. To acquire knowledge in Fundamentals of Computerized Accounting

# **Expected Course Outcomes:**

On the successful completion of the course, student will be able to:

	1	
1	Understand the concepts of tally	K2
2	Apply the knowledge on creation of company	K3
3	Analyze the creation of vouchers	K4
4	Evaluate the inventory and cost	K5
5	Able to prepare final accounts	K6

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create

#### CREATING A COMPANY

#### 1) Create a Company with all relevant details including GST options

#### **Creating Ledger**

#### 2. Create the ledgers under appropriate predefined groups

Cash a/c Computer sales a/c

Buildings a/c Machinery a/c

Furniture a/c Commission received a/c

Printer purchase a/c Commission paid a/c

Rent received a/c Salary a/c

Rent paid a/c Indian bank a/c

Wages a/c Sales returns a/c

Capital a/c Depreciation a/c

Purchase returns a/c

John & Co. a/c (purchased goods from this company)

Ram agency a/c (sold goods to this company)

# 3. Create vouchers and view profit and loss a/c and balance sheet for the following: Hindustan Ltd. started the business on 01-04-....

- 1. Contributed capital by cash Rs 2, 00,000
- 1. Cash deposited in Indian bank Rs 50,000
- 2. Credit purchases from Krishna traders Rs. 20000 invoice no 12
- 3. Credit purchases from PRAVIN traders Rs 20,000 invoice no 12
- 4. Credit purchase from KRISHNA traders Rs 20000 invoice no 14

- 5. Credit purchase from PRAVIN traders Rs 20,000 invoice no 44
- 6. Returned goods to KRISHNA traders Rs 5000 invoice no 12
- 7. Returned goods to PRAVIN traders Rs 5000 invoice no 44
- 8. Credit sales to RAVI & Co Rs 50,000 inv no 1
- 9. Credit sales to KUMAR & Co Rs 50,000 inv no 2
- 10. Cash sales Rs 20,000 inv no 3
- 11. Credit sales to RAVI & Co Rs 50,000 inv no 2
- 12. Credit sales to RAVI & Co Rs 50000 inv no 5
- 13. Goods returned by RAVI & Co Rs 5000 inv no 1
- 14. Goods returned by KUMAR & Co Rs 5000 inv no 1
- 15. Payment made by cheque to KRISHNA TRADERS Rs 30,000 ch no 505580
- 16. Payment made by cheque to PRAVIN TRADERS Rs 30,000 ch no 505592
- 17. Received cheque from: Ravi& Co and kumar& Co 75,000 each.

#### Payments made by cash

- 1. Paid to petty cash by cash Rs.1000
- 2. Furniture purchased Rs.20000
- 3. Salaries paid Rs. 10000
- 4. Rent Rs.4000
- 5. Electricity charges Rs.3000
- 6. Telephone charges Rs.3500
- 7. Cash purchases Rs.5000

#### Payments made by petty cash

- 8. Conveyance Rs.150
- 9. Postage Rs.100
- 10. Stationeries Rs.200
- 11. Staff welfare Rs.100
- 12. Stationeries purchased from sriram& co 1500 on credit
- 13. Depreciation on furniture 10%

# 4. Emerald & Co., started a business of home appliances from 1-4 ....

1-4 received cash for capital 5,00,000

#### 7-4 credit purchases from LG Limited invoice no 123

Ovan 100nos at Rs 800 Mixies 100nos at Rs 1000 DVD player 100nos at Rs 1500 Fridge 100nos at Rs 2000

#### 10-4 credit Sales to AMN invoice no 1:

Ovan 70nos at Rs 1000 Mixies 70nos at Rs 1500 DVD player 70nos at Rs 2000 Fridge 70nos at Rs 2500

+CGST & SGST

#### 10-4 Cash Sales invoice no 2:

Ovan 10nos at Rs 1000 Mixies 10nos at Rs 1500 DVD player 10nos at Rs 2000 Fridge 10nos at Rs 2500

#### + CGST & SGST ON TOTAL SALES

CASH discount 5%

15-4 Paid cheque to LG limited Rs 2, 00,000

15-4 Received cheque from AMN& co Rs 3, 00,000

# Payment made by cash

Paid to petty cash Rs 2000, Furniture Rs 15,000, Salaries Rs 10,000

Wages Rs 7,000, Carriage inward Rs 1500,

## 25-04 Payment made by petty cash

Conveyance Rs 200, Postage Rs 150, Stationeries Rs 150, Staff Welfare Rs 200

30-4 Journal depreciate 10% on furniture:

Prepare Trading Profit and Loss Account and B/s

5. From the Balances of Ms. Kavitha, Prepare Trading And Profit And Loss A/C And Balance Sheet For

The Year Ending ----

Stock 9,300

Repairs 310

Machinery 12,670

Furniture 1330

Office expenses 750

Trading expenses 310

Land and buildings 15,400

Bank charges 50

Capital 24,500

Loan 5,000

Closing stock 7580

Misc income 200

Purchases 15,450

Purchase return 440

Sales return 120

Sundry creditors 12,370

Advertisement 500

Cash in hand 160

Cash at bank 5870

Sales 20,560

Sundry expenses 150

Insurance 500

Traveling expenses 200

#### **INVENTORY VALUATION**

6. From the Information given below create unit of measurement, stock groups and stock items Find the stock summary:

Stock groups: 1. Magazine 2. Baby drinks 3. Cool drinks 4.dailynews paper 5. Hot drinks 6.

Stationeries 7. Vegetables

Stock items:

Item	Qty	Rate	Units
Boost	25	80	nos
Sports star	20	15	nos
Potato	260	30	kgs
Star dust	20	25	nos
The Hindu	50	3.25	nos
Tomato	150	15	kgs
Fanta	10	25	lit
Dinamalar	40	2,50	nos
Coco	55	120	nos
Horlicks	60	70	nos
India today	10	10	nos
Lactogin	10	100	nos

#### MAINTAIN BILLWISE DETAILS

- 7. Create bill wise details from the following
- 1. Ravi commenced business with a capital of Rs 2,00,000
- 2. Purchased goods from kumar& Co Rs.15, 000 Paid in three instalments within 5 days gap
- 3. Purchased goods for cash Rs.8000
- 4. Sold goods to Ratna& co Rs. 20,000 amount to be paid in two instalment
- 5. Sold goods for cash for Rs .5000
- 6. Received cash from ratna& co Rs. 75000
- 7. Paid to kumar& co Rs. 7500
- 8. Sold goods for cash Rs.5000

#### **CONSOLIDATION OF ACCOUNTS**

8. Bharath Agencies, A Wholesaler Gives The Following Information:

Opening balances:

Capital: 20,00,000 cash at bank: 10,00,000 furniture: 5,00,000

Bharath agencies are dealing in stationeries. The selling prices are as follows;

Pen Rs 35 per dozen pencil Rs. 30 per dozen

Ink pens Rs 140 per dozen

The following transactions take on a particular date:

- 1. Purchased 100 dozens of pens from Ravana bros. @ Rs.25 per dozen for cash
- 2. Purchased 200 dozens of pencils from Gughan bros. @ Rs.21.50 per dozen for credit less discount of Rs 100
- 3. Sold 10 dozens of pens to Dharma bros. For cash
- 4. Sold 10 dozens of pens to Bema bros for credit
- 5. Sold 50 dozens of pencils to Arjuna bros.
- 6. purchased from Ravana bros 50 dozens of ink pens @ Rs.120 and by cheque.

Prepare following statements using Ex-accounting packages:

- Stores ledger, Trading account, Income statement, Balance sheet
  - Account summary Ignore dates

#### FOREIGN GAINS/LOSS

9. Calculate

01.01.2005 Purchased goods from U.K supplier 1000 £

02.01.2005 Sold goods to U.S buyer 1500

03.01.2005 Cash received from U.S buyer 1500

(Selling rate rs.46/\$)

04.02.2005 Paid cash to U.K supplier 1000

(Selling rate rs 53/£)

#### 10. MEMO VOUCHER

An advance amount paid Rs 1500 given to sales executive for traveling. The actual expenses for traveling expenses for the sales is Rs 500

#### 11. CHEQUE PRINTING

Print a cheque: Company name on cheque: Wipro India Ltd.: name of the bank Indusind bank. Width 168, height 76, starting location 116, distance from top 23.

#### 12. RATIO ANALYSIS

Enter the following details comment upon the short-term solvency position of the company:

Working capital Rs 20560492

Cash 14500 Bank 18500

Debtors 518260

Creditors 429337

Sales 515252

Purchases 433310

Stock 125982

Net profit ...?

#### 13. INTEREST CALCULATIONS

Cash deposited in Scotia bank Rs 1,00,000

Sold goods to ganeshRs 25,000

31-12- cash deposited at Scotia bank Rs 50,000

Sold goods to ganesh 50,000

Interest parameters rate 14% per 365 days year

#### 14. Calculate Interest

Cash deposited in SBI 1, 00,000 Rs

1-12 purchased goods from suppliers Rs 20,000

Deposited in SBI Rs.50, 000

Purchased goods from suppliers Rs 40,000

Interest parameters rate 16% per 365 days year

#### 15. Display the interest calculations for the period 1-4 to 31-12

Opening balance

Ram & Co Rs 25,000

Krishna traders Rs 20,000

Interest parameters rate 12% per 365 days year

Interest parameters rate 12% and 16% for sundry creditors per 365 days year

Purchased goods from Krishna for 25,000(credit period 45 days)

Sold goods to Ram for Rs. 50,000(credit period 30 days)

Paid to Krishna the amount plus interest

Received from Ram plus interest

# 16. Create stock items, stock groups, sales categories, god owns, units of measure.

Stock	Category	Group	Go down	Unit of	Std cost	Sell	Op. Qty	Total
				measure		Price		Value
Inter	Processor	Celeron	Mumbai	Nos	15000	20000	2	30000
Celeron								
Intel	Processor		Chennai	Nos	20000	25000	3	60000
Premium								
III								
Tally	Accounti	Tally	Chennai	Nos	20000	22500	5	100000
Silver	ng							
Tally	Accountin	Tally	Chennai	Nos	42000	45000	5	210000
gold	g							
								400000

17. Using the above exercise create various vouchers including VAT calculation for the

# following:

9/4/2006	Intel Pentium III (3 Nos) @ 25,000 delivered to Vijay & CO, from
	Madras Go down.
10/4/2006	10 Nos of Intel Celeron @ 15000 per unit received from Jayaram and
	Co, and sent to Madras Go down.
12/4/2006	2Nos of Intel Premium III received from Vijay & CO, as it was not in a
	working position.
13/4/2006	2Nos of Intel Celeron returned to Jayaram& Co from Madras Go down.
14/4/2006	Physical Stock verification shows Shortage of 1 No Intel Pentium III.

18. Create the following Inventory vouchers with data from any cost accounting book.

a. Purchase order
b. sales order
c. Rejection out
d.rejection in
e. Stock journal
g. Receipt note
h. physical stock

19 In addition to the above mentioned lab exercises work out a problem from any advanced accountancy book with a minimum of 20 transactions and generate the tally reports in full.

		A DIE	Total Lecture hours	90 Hours				
Bo	Books for Study							
1	1 V.Sundarmoorthy, "Tally 9 Volume I & II, Genesis –VBSE Pvt.Ltd., 2012							
		The second second		A				
Bo	oks for Ref	ferences		14				
1	A.K.Nandh	nini&K.K.Na <mark>ndhin</mark> i, " <mark>Implementing</mark>	Tally ERP 9", BPB Public	eations, 2019				
Re	elated Onlin	ne Contents						
1	https://you	utu.be/a-Ms3 <mark>JNqy8g</mark>						
2	https://you	utu.be/w7II_j2b <mark>vtI</mark>		7				
3	https://you	utu.be/Db07hAYIsLs						
4	https://wv	ww.youtube.com/watch?v=XCszfm-c	<del>on</del> BY					
Co	Course Designed By:							

Mapping with Programme Outcomes						
COs	PO1	PO2	PO3	PO4	PO5	
CO1	S	S	S	S	M	
CO2	L	M	S	S	S	
CO3	M	S	S	S	S	
CO4	S	M	S	M	L	
CO5	M	S	S	S	S	

<sup>\*</sup>S-Strong; M-Medium; L-Low

Course code	e	INTERNATIONAL BUSINESS RELATIONS	L	T	P	C
Core/Electiv	ve/Supportive	CORE	4			4
Pre-requisit		Basic understanding about business relationship	Syllabus 2020 - Version 21			
Course Obj	ectives:					
		the concepts of International relations and its eleme	nts.			
2. Tounderst	and the relatio	nship between International relations and Internation	nal Pol	itics.		
3. To make t	hem to unders	tand about the nature and content of international lav	w.			
4. Toknow tl	ne evolution of	international organization and regional grouping.				
5. To assess	the impact of l	Foreign Economic Policies in Indian economy.				
<b>Expected Co</b>	ourse Outcom	es:				
On the succe	ssful completi	on of the cours <mark>e, student w</mark> ill be able to:				
1 Acquir	e the knowled	ge about the concept of International relations and		K	1	
its elen						
2 Unders	tand the role of	f International relations and International Politics in	1	K	2	
Indian	economy.					
3 Expert	knowledge ab	out nature and content of international law.		K	3	
		t <mark>ion of international organizati</mark> on and regiona	1	K	4	
groupi						
		f Foreign Economic Policies in Indian economy.		K	5	
		erstand; K3 - Apply; K4 - Analyze; K5 - Evaluate;	<b>K6</b> - C	reate		
			- 9			
Unit:1	A.	Introductions	10	1	8 ho	ırs
	nternational re	lations-origin and growth of International Relations	-Eleme			
		scipline? -Scope of international relations and Int				
		foreign policy-its approaches objectives of natio				
		licy - internal factors-external factors			•	•
Unit:2		International law		1	8 hor	ırs
The nature a	nd content of	international law- the codification of international	law. T	he ba	lance	of
		n-characteristics-role-historical significance-devices				
balance of p	ower – collec	tive security and balance of power-balance of pow	wer too	day-c	ollect	ive
security and	peaceful settle	ment.				
Unit:3	F	volution of international organization		1	8 hot	ırs
		organization and regional grouping for the development				
		grouping-EU—ASEAN-NAFTA-SAARC-ARAB I	LEAGU	JE- V	VOR:	LD
BODIES -U	N and WTO- I	Economic Group- G8,G-15- G-77.				
Unit:4		Foreign policy		18	- hou	ırs

Foreign policy of India-Nehru's foreign policy-its distinctive features- non-alignment foreign policy since 1962-Indo-Soviet relations- relations with China and Great BritainIndo-U.S relations-

Indo-Pakistan relations- Disarmament efforts by India – India's neighborhood relations.

Uni	it:5	Case Studies	18- hours	
Cas	e Studies (I	Based on the above units) Note: Question paper shall cover 100	% Theory	
		Total Lecture hours	90 hours	
Tex	t Book(s)			
1	Internation	nal relations: Palmer &Parkins, 2015		
2	Internation	nal relations: Urmila Sharma and S.R. Sharma, 2014		
3	Internation	nal relations: N. Jayapalan, 2013		
Ref	erence Boo	oks		
1	Internation	nal relations : L.N. Srivastva, 2011		
Rel	ated Onlin	e Contents		
1	https://ww	w.youtube.com/watch?v=NVCDnUZqLzU		
2	https://www.youtube.com/watch?v=ZCJXp8K0Les			
3	https://www.youtube.com/watch?v=cyUpDfxsbxk			
Cou	ırse Design	ed By:		

	Ma	pping with Pro	gramme Outcor	nes	
Cos	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	S	M
CO2	L	M	S	M	S
CO3	M	S	S	M	S
CO4	S	M	S	M	L
CO5	M	M	S	S	S

<sup>\*</sup>S-Strong; M-Medium; L-Low

Course code	INDUSTRIAL LAW	L	T	P	C
Core/Elective/Supportive	CORE	4			4
Pre-requisite	Basic understanding about business regulatory organization and their practice.	Syllabus 2020 Version 21		2020 - 21	•

- 1. To acquire updated knowledge and develop understanding of the regulatory framework for business
- 2. To gain expert knowledge about various Industrial Acts.
- 3. Tobe aware on the opportunities available in various legal compliances so as to enable them employable.
- 4. Toimpartthe knowledge about current practice of industrial law.
- 5. To gain knowledge on pf.

## **Expected Course Outcomes:**

On the successful completion of the course, student will be able to:

1	Understand updated regulatory framework followed by the companies.	K1&K2
2	Examine various type of industrial act and its functions.	K3
3	Analyze various opportunities available in various legal compliances so as to enable them employable.	K4&K5
4	Create knowledge about current practice of industrial law	/ K6
5	Awareness about payment of gratuity act	

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create

Unit:1 Introductions 18- hours

Factories Act 1948 – Provisions relating to health, Safety, Welfare – Employment of Child and young men – Audit workers – Women workers – The Child Labour (Prohibition and Regulation) Act 1986 – Child Labour Rules 1988.

Unit:2 Trade Unions Act 18- hours

Trade Unions Act 1926 – Definition – Registration – Rights and Privileges – Cancellation of registration - Political fund – Industrial Disputes Act 1947 – Provisions relating to strike, lockout, retrenchment, Layoff and closure – Machinery to solve disputes.

Unit:3 Payment of Bonus Act 18- hours

Payment of Bonus Act 1965 – Meaning of Gross Profit – Computation of available and allocable surplus – Eligibility for bonus – Minimum and Maximum bonus – Exemption – Applicability of the act – Payment of wages Act 1936 – permissible deductions – Time and Mode of payment – Minimum wages Act 1948 – The Tamilnadu Payment of subsistence Allowance Act 1981.

Unit:4 Social security Legislation 18- hours

Social security Legislation – Employees State Insurance Act 1948 – Definition – Medical Board – Purpose for which funds can be spent – Benefits – Employees provident Funds and miscellaneous Provisions Act 1952 – Scope – Object – Application of the Act – Definition – Employees PF Scheme – Employees Family pension scheme and Fund – Workmen's compensation Act 1923 – Employer's liability and Non-liability – Ways open to workmen for claiming compensation – Disability – Partial – Permanent – Total disablement – Accusation – Diseases.

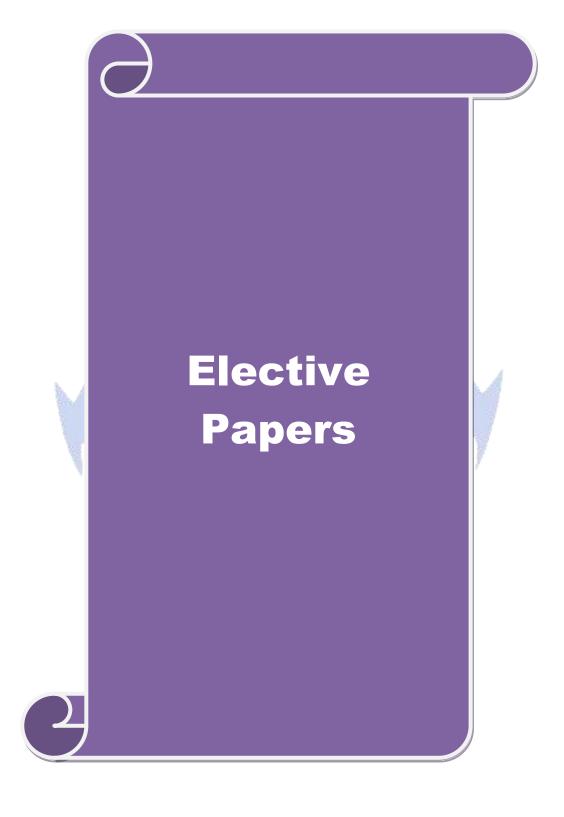
Un	it:5	5 PAYMENT OF GRATUITY ACT 18- hours						
PA	YMENT O	F GRATUITY ACT, 1972: Applicability and Non-Applic	cability of the Act;					
Det	finitions: A	Appropriate Government, Complete year of service, Er	nployee, Employer,					
Co	Continuous Service, Factory, Family, Major port, Mine, Oilfield, Plantation, Port, Prescribed,							
Rai	lway Comp	pany, Retirement, Superannuation, Wages; Payment of Gra	atuity; Forfeiture of					
	• •	loyer's Duty to Determine and Pay Gratuity; Nomination; R						
Per	nalties.— En	vironmental Protection Act – The Industrial Employment (	Standing order) Act					
194	l6.							
		Total Lecture hours	90- hours					
Tex	kt Book(s)							
1	Industrial 1	Law – N.D.Kapoor, 2015						
2	Factory La	iws applicable to Tamilnad <mark>u - S.Vaidy</mark> anathan, Madras Book A	gency., 2012					
3	. Industrial	Law - S.MShukla and R.N.Saxena, 2014						
Re	ference Boo	oks						
1	Business a	nd Industrial law - P.P.S.Gogna, 2011						
2	The Child	labour (Protection & Regulation) - Madras Book Agency Act 1	1986					
3	The Tamil	Nadu Payment of Subsistence - Madras Book Agency Athoura	ance Act 1981					
4	The Enviro	onment (Protection) Act 1986 - Professional Book Publishers, 2	018					
5								
Rel	Related Online Contents							
1	https://www.youtube.com/watch?v=6snzm5cfCBw							
2	https://ww	w.youtube.com/watch?v=1HaIGN7lflo						
3	https://ww	w.youtube.com/watch?v=m1tmK2DQwj8	7					

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	M	L
CO2	S	M	S	M	S
CO3	M	S	S	M	S
CO4	S	M	S	M	S
CO5	M	M	L	S	L

<sup>\*</sup>S-Strong; M-Medium; L-Low

Course Designed By:

4 https://www.youtube.com/watch?v=BWYh5hosin4



Course code		DOMESTIC LOGISTICS	L	T	P	(
Core/Elective	e/Supportive	Elective	3			3
Pre-requisite		Basics understanding about the features of Logistics.	Syllabus Version	yllabus   7		2
Course Object	ctives:		1		•	
1. Tobe familia 2. To understa 3. To develop 4. To impart 5. To create Expected Con the succes 1 Recall d 2 Expert 3 Gather 1 4 Gained 3 Impart 1	iar with type of and main type vehicle routing knowledge in awareness in a structure of the completion	on of the course, student will be able to: of vehicles and vehicle body. oe of costing system in domestic logistic. driver licensing documentation out vehicle routing & solving scheduling issue		K K K	4 2 2 5	
K1 - Rememb	er; <b>K2</b> - <mark>Und</mark>	erstand; K3 - Apply; K4 - Analyze; K5 - Eval	uate; K6	- Creat	e	
main types of Unit:2 Reasons for r standing costs	vehicle body road freight to s – vehicle run	f vehicles – types of operations – load type - Implications of vehicle selection – vehicle as  Freight transport  ransport vehicle costing – Main types of cost oning costs – overhead costs – costing the tot cost comparisons – zero-based budget.	cquisition sting syst	18 ems –	<b>hou</b> vehicl	rs le
Unit:3	7	Legislation		18	3 hour	rs
		sing – Driver licensing – Driver's Hours regulehicle dimensions.	ations – l	Road tr	anspo	rt
Unit:4		Planning		18	3 hour	rs
resource requ	irements – ve	t management – main types of road freight ehicle routing & scheduling issues – data recormation system applications – GPS – RFID				
Unit:5		Advices – Planning			3 hour	
Bills (RR / LF	R) - Consignm	<ul> <li>LTL – Documentation – Road Receipts / nent note CMR (EU &amp; Canada) – Booking – Innation with terminals – Exceptional Loads (Proceedings)</li> </ul>	nvoicing	& Info		
Unit:6		Contemporary Issues				
Online assign	ment, Group	Discussion and seminar	I			
Offiffic assign	′ 1					

Te	ext Book(s)
1	Logistics of facility location and allocation / Dileep R. Sule (Marcel Dekker), 2018
2	Logistics & supply chain management / Martin Christopher (Prentice Hall Financial Times)
	, 2017
3	The management of business logistics / John J. Coyle, Edward J. Bardi, C. John Langley
	(West Publishing Company), 2015
Re	eference Books
1	Manufacturing operations and supply chain management : the LEAN approach / [edited by]
	David Taylor and David Brunt (Thomson Learning), 2013
2	Operations and process management : principles and practice for strategic impact / Nigel
	Slack (Financial Times Prentice Hall), 2017
3	Logistics and Distribution Management: Alan Rushton, Phil Croucher, Peter Baker (CILT)
	, 2018
Re	elated Online Contents
1	https://www.youtube.com/watch?v=QJnsv84Vq4A
2	https://www.youtube.com/watch?v=e6zu3TAzSPA
3	https://www.youtube.com/watch?v=TwFXQbxLU3s
Co	ourse Designed By:

	Ma	pping <mark>with P</mark> rog	gra <mark>mme Outc</mark> or	nes	
Cos	▶ PO1	PO2	PO3	PO4	PO5
CO1	M	M	S	S	S
CO2	S	S	S	M	S
CO3	S	M	S	S	M
CO4	M	S	M	M	L
CO5	S	M	L	S	M

<sup>\*</sup>S-Strong; M-Medium; L-Low

Course code		CHARTERING AND SHIP	L	Т	P	
	/C 4*	BROKING		_	<u> </u>	<u> </u>
Core/Elective Pre-requisite	•	Elective  Basic understanding about the functions of brokers.	3 Syllabu Version		2020 21	) -
Course Obje	ctives:	of blokers.	V CI SIOII	<u>.                                    </u>	21	
<u> </u>		nciples and terminology of Chartering				
		of brokers and their functions.				
-	re various type					
	U	and hire calculations. individual rights, responsibilities and liabil	ities			
<b>Expected Co</b>						
On the succes	sful completion	on of the course, student will be able to:				
1 Recolled	ct the nature, p	orinciples and terminology of Chartering			K1	
	the knowledger functions.	ge about the importance of brokers in charter	ring		K2	
3 Examin	e various type	of charters.			K5	
4 Evaluate	e Freight a <mark>nd</mark> l	n <mark>ire</mark> calculations			K4	
5 Analyse	: Individu <mark>al ri</mark> ş	g <mark>hts, responsibili</mark> ties and <mark>liab</mark> ilit <mark>ies</mark>	b.	A	K6	
K1 - Rememb	oer; <b>K2</b> - Unde	<mark>ersta</mark> nd <b>; K3</b> - Apply; <b>K4 - A</b> nalyze; <b>K5 -</b> Ev	aluate; <b>K</b>	<b>6</b> - Cre	ate	
Unit:1		<b>Introductions</b>	4	9	18 hou	rs
		roduction to Chartering – Chartering Term ms and activities – Charter Parties	inology -	- Role	of Brok	er
Unit:2	1	Types of Charter	7		18 hou	rs
services - Pas	senger Ship (	Ships –Vessel <mark>Descriptions - Vessel require</mark> Chartering – Cargoes - Freight Markets - L ernational Tanker Chartering Market		-		_
Unit:3		Purchase and Registration			18 hou	rs
Purchase and - protective cl	_	of Vessels - Exemptions and immunities - trore damage	ading lin	nits - dr	ydockir	ıg
Unit:4 Freight and hire calculations 18 hours						
Freight and estimation in	Port– Lay tirurrage and Dis	ons – Voyage Estimation – Checks – Spatches – Classification Societies – Spares and Checks –	atement	apacity of Fact	– Tin	ne ne
Unit:5		Contracts			18 hou	rs
	_	ts, responsibilities and liabilities - Clauses Practice - Ethical requirements - lien clau		charters	- Bill	of

**Contemporary Issues** 

Unit:6

Or	Online assignment, Group dissuasion and seminar					
	Total Lecture hours 90 hours					
Τe	ext Book(s)					
1	The economics of tramp shipping / (by) B.N. Metaxas. (Athlone Press), 2014					
2	Shipbroking and Chartering Practice: Seventh Edition (Business of Shipping) by Lars Gorton (Lloyd's List), 2018					
3	Shipbroking and Chartering Practice, 6th Edition Gorton, Ihre, Sandervarn and Hillenius, 2017					
Re	eference Books					
1	Tanker Chartering (Shipping Business Series) by Philip Wood (Witherby& Co Ltd), 2016					
2	Ocean Freights and Chartering by Cyril Frederick Hardy Cufley (Adlard Coles Nautical), 2017					
3	Tanker Chartering 2010-2011 by Institute of Chartered Shipbrokers (Witherby Seamanship International Ltd), 2010					
Re	elated Online Contents					
1	https://www.youtube.c <mark>om/watch?v=CHQB2hjkBuk&amp;t=4s</mark>					
2	https://www.youtube.com/watch?v=jqL641cQr-c					
3	https://www.youtube.com/watch?v=qfPbdOYye9M					
Co	ourse Designed By:					

Mapping with Programme Outcomes							
COs	PO1	PO2	PO3	PO4	PO5		
CO1	S	M	S	S	M		
CO2	M	S	L	M	S		
CO3	S	M	S	S	S		
CO4	S	S	M	M	L		
CO5	M	S	S	S	M		

<sup>\*</sup>S-Strong; M-Medium; L-Low

Course code		INTERNATIONAL SHIPPING AND LOGISTICS		T	P	C
Core/Elective ve	/Supporti	Elective	3			3
Pre-requisite		Basic understanding about contract and elements of contract.	Syllabu Version		2020 21	-
Course Objec	ctives:					

The main objectives of this course are to:

- 1. Understand the nature of Indian contract act and its types.
- 2. Understand the importance of consideration in valid contract.
- 3. Identify the difference between valid, void and voidable contract.
- 4. Create knowledge on Regulations relating to cargoes, dangerous and Hazardous cargoes.
- 5. Learn documentation procedure.

# **Expected Course Outcomes:**

On the successful completion of the course, student will be able to:

1	Recollect the nature of Indian contract act and its types.	K1
2	Acquire the knowledge about role of consideration in valid contract.	K2
3	Explain the difference between valid, void and voidable con	K4
4	Gain knowledge in Regulations relating to cargoes, dangerous and Hazardous cargoes	K1
5	Explain documentation procedure.	K5

# K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create

Unit:1 Introductions 18- hours

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

Unit:2 Regional Laws 18- hours

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

Unit:3 International Regulations 18- hours

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

Unit:4 Regulations relating to cargoes 18- hours

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

Uı	nit:5	Quotations	18- hours				
Qı	ıotations –	Orders - Regulations - Credits - Invoicing - Filing - Archive	ing - Understanding				
Te	Terms in Logistics –Freight forwarding contracts – General conditions of freight forwarding –						
		Contract - Documents - (Air Way Bill (AWB), Bill of Lading	(B/L)) - Contract of				
tra	insportation	- Contracts with customers					
Uı	nit:6	Contemporary Issues					
Oı	nline assign	ment, Group dissuasion and seminar					
		Total Lecture hours	90- hours				
Te	ext Book(s)						
1	Legal Prin	ciples in Shipping Business 2010-2011 by Institute of Chartere	d Shipbrokers				
	(Witherby	Seamanship International Ltd)					
2	Shipping	Law by Simon Baughen (Routledge-Cavendish)					
3	Maritime	Security and the Law of the Sea by Natalie Klein (Oxford Uni	versity Press)				
Re	eference Bo	ooks					
1		argo Claims (In <mark>terna</mark> tional shipping laws) <mark>by William</mark> Tetley (In					
2	Shipping	Finance, 3rd Edition by Stephenson Harwood (Euromoney Ins	titutional Investor)				
3	N D Kap	oor – Ele <mark>ments of Mercantile Law – sultan chand&amp; Sons</mark>					
Re	Related Online Contents						
1	https://w	ww.youtube.com/watch?v=96sDOLuCfRQ					
2	https://w	ww.youtub <mark>e.com/watch?v=iJysPxww184</mark>	* 9				
3	https://w	ww.youtube.com/watch?v=uuBMnOP0nDM					
Co	ourse Desig	ned By:	7 9				

Mapping with Programme Outcomes						
Cos	PO1	PO2	PO3	PO4	PO5	
CO1	L	M	S	S	M	
CO2	M	S	L	M	S	
CO3	S	M	S	S	S	
CO4	S	S	S	M	M	
CO5	S	L	S	S	M	

<sup>\*</sup>S-Strong; M-Medium; L-Low

Course code	AIRLINE MARKETING AND STRATEGIC AIRLINE ALLIANCE	L	Т	P	C
Core/Elective/Suppor	ive Elective	3			3
Pre-requisite	Basic understanding about airline transport services	Syllabus Version		202 - 21	

- 1. Know the market for Air transport Service.
- 2. Understand stages in the application of Marketing Principles of Airline Management.
- 3. Explore the theory of product analysis and its application to the Airline Industry.
- 4. Measuring the performance impact of alliance.
- 5. Performance evaluation in air line business.

#### **Expected Course Outcomes:**

On the successful completion of the course, student will be able to:

	1	
1	Understand the market for Air transport Service.	K2
2	Examine various stages in the application of Marketing Principles of Airline	К3
	Management	
3	Evaluate the theory of product analysis and its application to the Airline	K5
	Industry.	
4	Measure the performance impact of alliance	K5
5	Examine Performance of air line business.	K5

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create

Unit:1 Introductions 18 hours

Marketing Principles of Airline Management – successful Airlines –Air Freight Market – market segmentation – concept- segmentation variables in the air passenger market-customer requirements- Marketing Strategy: PESTE analysis: political factors – economic factors – social factors – technological factors – environmental factors – introduction of Airline Business and Marketing Strategies – Porters Five Forces and their application to the Airline Industry – strategic families – differentiation airlines – the future – focus strategies – Airline Business and marketing strategies – common mistakes

Unit:2 Product Analysis 18 hours

Product Analysis-What is product- theory of product analysis and its application to the Airline Industry – fleet and schedules – related product features – customer service – related product features – controlling product quality – introduction of Pricing and revenue management – building blocks in airline pricing policy – uniform and differential pricing – the structures of air freight pricing-Distribution Of Product And Brand Relationship-Distribution channel strategies – The Travel Agency Distribution system – Global Distribution System (GDS) – Distribution Channels in the Air Freight market – Brands and Commodities – Brand –Building in the Airline Industry – Brand Strategies

Unit:3	3 Promotion Marketing		
Promotion M	arketing-Fundamentals of relationship marketing - componen	ts of a relationship	

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

Unit:4 Glimpse at Alliancing 18 hours

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

Unit:5 Airline business 18 hours

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

Uı	nit:6	<b>Contemporary Issues</b>						
Or	Online assignment, Group dissuasion and seminar							
		Total Lecture hours	90 hours					
Te	ext Book(s)		4					
1	Airline Ma	arketing a <mark>nd Man</mark> ageme <mark>nt-Stephen Shaw – Ash</mark> ga <mark>te Publi</mark> shing 1	Limited, 2017					
2	Managin	g Strategic Airline Alliances-Birgit Kleymann&HannuSeristo- A	Ashsgate					
	Publishin	g Limited, 2015						
Re	eference Bo	oks						
1	Marketing	Management – Philip Kotler-Pearson Education, 2019	7					
2	Marketin	g Management – <mark>Ramaswamy&amp;Namakumari –Ma</mark> cMillan, 2010						
3	Global M	Tarketing Management –War <mark>ren J.Keega</mark> n –P.H.I, 2003						
Re	Related Online Contents							
1	https://w	ww.youtube.com/watch?v=0yrd0ACXyVg						
2	https://w	ww.youtube.com/watch?v=KxGb1O3Lt7w						
3	https://w	ww.youtube.com/watch?v=On49t9uTZUA						

Mapping with Programme Outcomes							
Cos	PO1	PO2	PO3	PO4	PO5		
CO1	L	M	S	S	M		
CO2	M	S	L	M	S		
CO3	M	M	S	S	S		
CO4	S	S	M	M	L		
CO5	M	L	S	M	M		

<sup>\*</sup>S-Strong; M-Medium; L-Low

Course Designed By:

Course code	FINANCIAL MARKETS AND INSTITUTIONS	L	T	P	С
Core/Elective/Supportiv	ELECTIVE	3			4
Pre-requisite	Basic knowledge on financial market and Institutions	Syllabus Version		2020	)-21

The main objectives of this course are to enable the students to

- 1. Understand the overview of Indian financial system and securities exchange board of India.
- 2. Acquire knowledge in banking, small savings, provident funds, unit trust of India and mutual funds.
- **3.** Be aware on the non banking financial intermediaries and non bank statutory financial organizations.
- **4.** Explain investment information and credit rating agency of India Limited.
- **5.** Defining basic concepts related to financial institutions, money market institutions, and Investment Information and Credit Rating Agency of India Limited.

Exp	Expected Course Outcomes:					
On	the successful completion of the course, student will be able to:					
1	Describe Indian Financial System and securities exchange board of India.	K1&K2				
2	Classify Small Savings, Provident Funds, Unit Trust of India and Mutual Funds.	K2				
3	Explore activities of non-financial banking	K4				
4	Assessing about various investment information and credit rating agency	K5				
5	Identifying about various financial institutions and related to its working and functions	K3				

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create

Unit:1Introduction18 hoursFinancial Markets - An Overview - Money Market - Call Money Market - Commercial PaperMarket - Commercial Bill Market - Certificate of Deposit (CD) Market - Treasury Bill Market -Government or Gilt-edged Securities Market.

Unit:2Capital Market18 hoursCapital Market—An Overview – Capital Market Instruments – Capital Market Reforms – NewIssue Market(NIM) – Dept Market – Foreign Exchange Market – Derivatives Market.

Unit:3Financial Services Institutions18 hoursFinancial Services Institutions – Clearing corporation of India Limited (CCIL) – Credit Rating and<br/>Information Services of India Limited (CRISIL) – Discount and Finance House of India Limited<br/>(DFHIL).

Unit:4	Investment Agency	18- hours
Investment	Information and Credit Rating Agency of India Limited (ICRA	A) – Over the Counter
Exchange	of India (OTCEI) - National Securities Depository Limited	(NSDL) – Securities
Trading Co	rporation of India Limited (STCI).	
Unit:5	Financial Institutions	16 hours
	nstitutions - Money Market Institutions - Capital Market Ir	
Housing Ba	nk-Functions and working - Export-Import(EXIM) Bank of Indi	a – NABARD.
Unit:6	Contemporary Issue	2 hours
Online assi	gnment and online seminar	
	and the State	
	Total Lecture hours	90 hours
Books for S	Study	
1 Financia	al Institutions and Markets, L.M.Bhole, Tata McGraw – Hill Publ	ishing Co.,Ltd.2017
2 Financ	ial Instruments <mark>and Serv</mark> ices, Nalini Prava Tri <mark>pathy, Pr</mark> entice Hall	of India. 2016
3 Financ	ial Markets and Institutions, S. Gurusamy, Vijay Nicole Imprints	(P) Ltd., 2018
Books for 1	References	
1 Financia	ıl Services: <mark>M.Y.K</mark> han, Ta <mark>ta Mc</mark> Graw-H <mark>ill P</mark> ub <mark>lis</mark> hing <mark>Co.,</mark> Ltd. 2	016
2 Financ	ial Services: <mark>Dr.D.JosephAnbarasu</mark> & Oth <mark>ers, Sultan Chand</mark> & Sor	ns. 2015
Related Or	aline Contents	7
1 https://	youtu.be/pY3WeLwGT4s	
2 https://	youtu.be/MsPgw <mark>4FodgE</mark>	7
Course Des	igned By:	

Марр	ing with Progran	nme Outcomes	and & William	R. S.	
Cos	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	S	S
CO2	S	S	M	S	M
CO3	M	S	S	S	M
CO4	S	S	S	M	S
CO5	M	S	S	M	S

<sup>\*</sup>S-Strong; M-Medium; L-Low

Course code	INDIAN STOCK EXCHANGES	L	Т	P	C
Core/Elective/Support ve	ELECTIVE	4			4
Pre-requisite		Syllabı Versio		202	0-21

The main objectives of this course are to enable the students to

- 1. Understand the overview of Indian Financial System and securities exchange board of India.
- 2. Acquire knowledge in banking, Small Savings, Provident Funds, Unit Trust of India and Mutual Funds.
- 3. Be aware on different platforms for trading of securities of various companies.
- 4. Taught about E-commerce Act and Internet Stock Trading.
- 5. Summarize about various concepts related internet stock trading features and SEBI functions.

#### **Expected Course Outcomes:**

On the successful completion of the course, student will be able to:

1	Describe Indian stock exchanges and securities exchange board of India.	K1&K2
2	Classify and regulate the trading transactions with proper rules and	K2
	regulations.	
3	Explore activities of the investors of stock exchange	K4
4	Determining the securities contracts regulation act and important provisions related to SEBI functions workings.	K5
	Č	T7.4
5	Examining various basic concepts of internet stock trading features	K4

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create

## Unit:1 Introduction 18 hours

Stock Exchange-Meaning and Functions – World's Stock Exchanges – Indian Stock Exchanges-Origin and Growth - Organisation Structure-Mode of Organisation-Membership-Stock Exchange Traders – Stock Exchange Trading-Jobbers Vs. Brokers-Stock Exchange Dealings Trading of Securities.

# Unit:2 Stock Exchange Regulatory Framework 18 hours

Stock Exchange Regulatory Framework-Under the SEBI Act, BSCC Act, Defence of India Rule, Capital Issues Control Act 1947, Securities Contract Act 1956, Securities Contracts Rules 1957 – Profile of Indian Stock Exchanges-BSE,NSE, etc., - Restructuring Indian Stock Exchanges-Demutualization.

Listing-Meaning, Characteristics, Steps, Legal provisions, Benefits, Consequences of Non-Listing – Delisting – Insider Trading – Speculation- Speculation Vs. Gambling-Investors Vs Speculators – Investor Protection.

	nit:4	Securities Contracts	18- hours
	e Securitie orking.	es Contracts (Regulation) Act, 1956-Important provisions –	SEBI-Functions and
	nit:5	Internet Stock Trading	16 hours
		Trading-Meaning and features-Current Scenario-Regulating Internet-e-IPO – E-commerce Act and Internet Stock Trading – Stock Tr	
TT	•4.6		21
	<u>iit:6</u>	Contemporary Issue	2 hours
Or	iline assign	ment and online seminar	
		Total Lecture hours	90 hours
			70 H0u15
Bo	oks for St		
1		Services and Markets: Dr.S.Gurusamy, Vijay Nicole Imprints (I	
2		Services: M.Y.Khan, Tata Mc Graw-Hill Publishing Company	
3	Financial	Services: Dr.D.JosephAnbarasu& Others, Sultan Chand & Sor	ns.2015
Bo	oks for Re	ferences	
1	. Financial	Institutions and Markets, L.M.Bhole, Tata McGraw – Hill Pub	lishing Company
	Limited. 2		
2	Financial	Institutions and Markets – Gorden and Nataraj, 2019	
3	1		
Re	lated Onli	ne Contents	
1	www.ude	emy.com	
2	https://yo	outu.be/-MveJR <mark>IDdgU</mark>	7
3		cindia.com	
Co	urse Design	ned By:	

Mapping with Programme Outcomes							
Cos	PO1	PO2	PO3	PO4	PO5		
CO1	M	S	S	M	S		
CO2	M	S	S	M	M		
CO3	S	S	M	M	S		
CO4	M	M	S	S	M		
CO5	M	M	S	S	M		

<sup>\*</sup>S-Strong; M-Medium; L-Low

Course code	FUTURES AND OPTIONS	L	T	P	C
Core/Elective/Supporti ve	ELECTIVE	4			4
Pre-requisite		Syllabu Version		2020	)-21

The main objectives of this course are to enable the students to:

- 1. Provide delegates with a good understanding of how the futures and options markets work, together with the functions of the clearing house.
- 2. Understand and valuate the basic derivatives and their applications in the financial risk management and investment.
- 3. Learn the theoretical underpinnings and the practical applications in real world of derivative securities.
- 4. Learn the theoretical underpinnings and the practical applications in real world of derivative securities.
- 5. Defining various types of pay off for buyer and identifying commodity markets

#### **Expected Course Outcomes:**

On the successful completion of the course, student will be able to:

	All Commence of the Commence o	
1	Evaluating the concepts and market mechanics of different types of financial	K1&K2
	derivatives	
2	Analyze how financial derivatives are valued, based on the no-arbitrage and	K4
	risk-neutral valuation approaches	
3	Evaluate the instruments that can be used to implement risk management	K5
	strategies.	
4	Discovering various pay off for buyer of futures and other options like hedging	K4
	and speculation.	
5	Identifying the evolution of commodity markets and exchanges in India.	К3
	The second of th	

**K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** – Create

Unit:1 Introduction 18 hours

Introduction to Derivatives – Definition of derivatives products – participants in derivatives market, economic forever of derivatives market.

Unit:2 Index Derivatives 18 hours

Index Derivatives – Index number – economic significance of index movements – types of Indices – desirable attributes of an index – Derivatives in Nifty and Sensex.

Unit:3 Forward contracts 18 hours

 $Forward\ contracts\ -\ Limitations\ of\ forward\ markets\ -\ futures\ -\ Distinction\ between\ Future\ and\ Forward\ contracts\ -\ Futures\ terminitory\ options\ -\ Options\ terminitory\ ,\ Call\ options\ and\ Put\ option.$ 

Pay off for Buyer Unit:4 18 hours Pay off for buyer (long futures ) of futures – pay off for seller ( short futures ) of futures – Hedging, speculation and arbitrage – Options pay off – pay off profit for buyer of call options – pay off profit for writer of call options. Hedging and speculation in options. Unit:5 **Commodity Markets** 16 hours Evolution of Commodity Markets - Commodity markets in India - NewyorkMercentile Exchange-London Metal Exchange, Chicago Board of Trades -Tokyo Commodity Exchange, Chicago Mercantile Exchange. Unit:6 **Contemporary Issue** 2 hours Online assignment and online seminar **Total Lecture hours** 90 hours **Books for Study** 1 | Financial Services and Markets : Dr.S. Gurusamy, Vijay Nicole Imprints (P) Ltd, 2016 2 Financial Services: M.Y.Khan, Tata Mc Graw-Hill Publishing Company Limited. 2017 3 | Financial Services :Dr.D.JosephAnbarasu& Others, Sultan Chand & Sons. 2018 **Books for References** The Financial and Analysis of Capital: A.J. Merrett, Allen Ykes projects 2016 2 | Financial Management: P.V. Kulkarni & B.G. Sathya Prasad 2019 3 Financial Management: M.Y. Khan & P.K. Jain 2018 **Related Online Contents** www.udemy.com https://youtu.be/-MveJRIDdgU 3 www.nscindia.com Course Designed By:

Mapping with Programme Outcomes							
COs	PO1	PO2	PO3	PO4	PO5		
CO1	M	S	S	M	M		
CO2	S	S	M	M	M		
CO3	M	S	S	M	S		
CO4	M	M	S	S	M		
CO5	M	S	S	S	S		

<sup>\*</sup>S-Strong; M-Medium; L-Low

Course	code	FUNDA	MENTAL AND TECHNIC ANALYSIS	CAL	L	T	P	С
Core/I ve	Elective/Supporti		ELECTIVE		4			4
	equisite	Basic knowl	edge on Derivate market		Syllabus Version 2020-21			)-21
	e Objectives:							
The main objectives of this course are to enable the students to								
1. Discovering various concepts based on investments and security analysis.								
	_		it with fundamental analysi					
	ain the logic bening uss the basic tools i		lysis and company analysis	•				
		•	ing averages, charts and its	related fu	nctions			
J. Expid	anning the concepts	based on mov	ing averages, charts and its	TCIatCu Tu	netions.			
Expec	ted Course Outco	mes:						
			rse, student will be able to:					
1 E			ed to investment and approa			ŀ	ζ4	
2 0		cal contexts of	the fundamental and techni	cal		F	ζ2	
		the basic tool	s used by technical analysts		h. A	ŀ	ζ5	
4 6	determining the var	ious theory an	d technical analysis related	meaning		K5		
5 e	evaluate securities l	y measuring t	he intrinsic value of stock		J. Y	ŀ	ζ5	
<b>K1</b> - R	Remember; <b>K2</b> - Ur	nde <mark>rstand; <b>K3</b></mark>	- Apply; <b>K4</b> - Analyze; <b>K5</b>	- Evaluate	e; <b>K6</b> – 0	Creat	e	
	1 2			19 /	7			
Unit:1		T. 100c.	ntroduction				18 ho	
	ment - meaning — y valuation.	importance – s	sec <mark>urity analy</mark> sis – risk and	l return –	various	appr	oache	s to
			El-Limbil &		1			
Unit:2			amentals analysis	~= 15			18 ho	ours
Fundai	mentals analysis –	meaning – Ma	rket analysis – Indices of N	SE and B	SE			
TI 14 2		T 1					10.1	
Unit:3			ustry analysis - Company analysis – mear	ing _ met	hode		18 ho	urs
mausu	ry anarysis – meam	mg – memous	- Company anarysis – mear	mig – met	110us.			
Unit:4	<u> </u>	Tech	nnical analysis				18 ho	ours
			neory – Elliot Wave Theory	,				
	_							
Unit:5			ving Averages				16 ho	ours
Movin	g Averages – Char	ts – MACD -re	elative strengths.					

Uı	nit:6	Contemporary Issue	2 hours
Or	nline assign	ment and online seminar	
		Total Lecture hours	90 hours
Bo	oks for St	ıdy	
1	Investmen	t analysis and portfolio management :Reily. 2016	
2	Portfolio	management : S.K. Baura. 2013	
3	Modern	portfolio theory and investment analysis: Elton and Gurbar. 2018	
Bo	ooks for Re	ferences	
1	Securities	analysis and portfolio management : Fischer and Jordan 2018	
2	Investme	nt :Jack Clark Francis & Richard w.Taylor. 2015	
3	Investme	nt management :V.K.Bhalla. 2016	
Re	elated Onli	ne Contents	
1	www.tra	dingcompus.in	
2	Learn.tra	dimo.com	
3	www.mo	oclist.com	
Co	ourse Desig	ned By:	

Mapping with Programme Outcomes								
COs	PO1	PO2	PO3	PO4	PO5			
CO1	S	S	S	M	M			
CO2	M	M	S	M	M			
CO3	M	S	S	M	S			
CO4	M	M	S	S	M			
CO5	S	S	M	S	M			
	Y		- 31					

<sup>\*</sup>S-Strong; M-Medium; L-Low

Course code		PRINCIPLES OF INTERNATIONAL TRADE	L	Т	P	C
Core/Elective ve	/Supporti	ELECTIVE	4			4
Pre-requisite			Syllabus Version		2020	)-21

The main objectives of this course are to enable the students to

- 1. Be familiar with the process of international and domestic trade procedures.
- 2. Form a base of policy framework in International Trading with special emphasis on India.
- 3. Appraise them of the documentation procedures and its sanctity in Intl' Business.
- 4. To know more about international investments and factors affecting international investments
- 5. Summarize Multinational Corporation and about the Globalizations

# **Expected Course Outcomes:**

On the successful completion of the course, student will be able to:

On	On the successful completion of the course, student will be able to:				
1	Remember the major models of international trade and be able to distinguish	K2			
	between them in terms of their assumptions and economic implications				
2	Apply the principle of comparative advantage and its formal expression and	К3			
	interpretation within different theoretical models				
3	Simplify form the theory of international trade as well as international trade	K6			
	policy and to demonstrate the relevance of the theory				
4	Discussing about various international investments and its limitations, factors	K6			
	affected by investment Indian companies				
5	Summarize concepts based on Multinational Corporation and about the	K2			
	Globalizations				

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create

Unit:1	Introduction	130	18 hours

The global Economy – Perspective on the theory of International Trade – The importance of International trade – Counter Trade – Forms of Counter Trade – Reasons for Growth of Counter Trade – Global Trade and Developing Countries.

# Unit:2 International commodity Agreements 18 hours

International commodity Agreements – Quota agreements, Buffer stock Agreements – Carts – State Trading – Bilateral and Multilateral contracts. Gains from Trade – Terms of Trade – Factors influencing the terms of trade.

Unit:3	Tariff	18 hours

Tariff – Meaning – Tariffs, Taxes and Distortions – Imports Tariffs and Export Taxes – Export Subsidies – Arguments for free Trade – Arguments for protection – Demerits of protection – Trade barriers.

Unit	:4 International Investments	18 hours
	national Investments - Types of Foreign Investment - significance	
Lim	tations and Dangerous of Foreign Capital - Factors affecting I	International Investment –
Fore	ign Investment by Indian companies.	
Unit	:5 Multinational Corporation	16 hours
Mul	inational Corporation - Definition and Meaning - Importance of M	MNCS – benefits of MNCs
- C	riticism - Globalizations - Meaning - stages - Essential cond	itions for Globalization -
Impl	ications and Importance of Globalization - Benefits - Obstacles	to Globalization in India –
Fact	ors favoring Globalization.	
Unit	:6 Contemporary Issue	2 hours
Onli	ne assignment and online seminar	
	Total Lecture hou	ers 90 hours
Boo	xs for Study	
1 I	nternational Trade – T <mark>heory a</mark> nd Evidence – By Ja <mark>mes R.Mark</mark> usen,	James R.Melvin, William
H	I.Kaempfer& Keith E. <mark>Mask</mark> us. 2017	
2	International Trade and Export Management – Francis Cherunilam	2015
		<u> </u>
Boo	ks for References	
1	International Business – Francis Cherunilam 2016	
2	International Business – P. Natarajan 2019	
3	16	
Rela	ted Online Contents	7
1	http://epgp.inflibnet.ac.in.ahl.php?csrno=438 paper no and title I	P11. International business
	environment module number and title:MI.Globalization Module Ta	ag: BSE_P11_M1
Com	rse Designed By:	

Mapping with Programme Outcomes								
COs	PO1	PO2	PO3	PO4	PO5			
CO1	M	S	S	M	S			
CO2	S	S	M	M	S			
CO3	M	S	S	M	M			
CO4	M	S	S	M	S			
CO5	S	S	M	M	S			

<sup>\*</sup>S-Strong; M-Medium; L-Low

Course code	EXPORT AND IMPORT PROCEDURE	L	T	P	C
Core/Elective/Supporti ve	ELECTIVE	4			4
Pre-requisite	Basic knowledge on EXIM	Syllabı Versio		2020-	-21

The main objectives of this course are to enable the students to

- 1. Learn the export and import trade procedure
- 2. know the functions of export and import promotion council
- 3. Learn the role of export and import consultancy like excise procedures
- 4. Give an understanding about the export and import warehousing laws and their regulations
- 5 Learn the custom practice while importing and documentation related to rules and regulations

# **Expected Course Outcomes:**

On the successful completion of the course, student will be able to:

0 11	on the succession completes and the control will be used to					
1	Recall the export and import licensing procedure	K1				
2	Understand the functions of export and import promotion council	K2				
3	Analyse the know <mark>ledge about customs procedure</mark>	K4				
4	Evaluate the trading procedure	K5				
5	Apply the export and import procedure for the given project	K3				

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create

# Unit:1 Introduction 18 hours

Exports – Recent measures to boost Country's Exports – Rules for successful exporting – Preliminaries for starting export business – Deemed exports and its benefits – Finance for Exports.

# Unit:2 Categories of exporters 18 hours

Different Categories of exporters - Registration of Exports - Appointing Overseas agents - Obtaining an export license - Arranging finance for exports - Packing goods for exports - Marketing goods for export.

## Unit:3 Excise procedure 18 hours

Excise procedure – Insuring goods against Marine risks – Preparing export documents – Institutional support for Exports – Compulsory quality control and pre-shipment Inspection – Labeling – Shipping and customs clearance of goods.

# Unit:4 Import Trade law in India 18 hours

Import Trade law in India – Preliminaries for starting Import Business – Registration of Importers – arranging finance for Import – Arranging letter of Credit for Imports – Balance of

Pa	yments – L	iberalization of Imports.					
	nit:5	Retirement of Import Documents	16 hours				
Re	etirement o	f Import Documents and RBI"s directives for making pays	ment for Imports -				
Cι	istoms clea	rance of Imported Goods and payments of customs Duty - In	nports under special				
scl	nemes.						
Uı	nit:6	Contemporary Issue	2 hours				
O	nline assign	ment and online seminar					
		Total Lecture hours	90 hours				
Bo	ooks for St	ıdy					
1	How to Ex	xport and How to Import – Nabhipublications 2017					
2	Export m	anagement – P.K. Khurana 2018					
3	Export M	Ianagement – T. <mark>A.S. Balagobal 2019</mark>					
Bo	oks for Re	ferences					
1	A Guide o	n Export Policy, Procedure and Documentation – M.I.Mahajan	- Snow white				
	publication	ns 2015					
Re	elated Onli	ne Conte <mark>nts</mark>					
1	https://yo	outu.be/O <mark>0zs6CH</mark> -IPc					
2	https://yo	outu.be/Ryi <mark>WM0s_7K0</mark>					
3	https://yo	outu.be/gjP0m <mark>I7pkg</mark> k	7				
Co	ourse Desig	ned By:					

Mapping with Programme Outcomes							
COs	PO1	PO2	PO3	PO4	PO5		
CO1	M	S	S	M	M		
CO2	M	S	S	S	M		
CO3	M	M	S	S	S		
CO4	S	S	M	S	S		
CO5	S	M	S	S	M		

<sup>\*</sup>S-Strong; M-Medium; L-Low

Pre-requisite			Syllabus Version 2020		2020-	-21
Core/Elective/S	Supporti	ELECTIVE	4			4
Course code		INSTITUTIONS FACILITATING INTERNATIONAL TRADE	L	T	P	C

The main objectives of this course are to enable the students to

- 1. Reduce global poverty and improve people's living conditions and standards through facilitating internal trade institutions
- 2. Provide information about export promotion in India and related to its agencies.
- 3. Support sustainable economic, social and institutional development on international trade
- 4. Promote regional cooperation and integration on facilitating the international trade.
- 5. Assessing various International Monetary Fund and International Development Fund and its features.

#### **Expected Course Outcomes:**

On the successful completion of the course, student will be able to:

OII	On the successful completion of the course, student will be able to.				
1	Demonstrate the role and significance of foreign trade and its markets with its	K3& K6			
	impact on various sectors in the economy.				
2	Understand the conditions of financial markets and its impact in facilitating	K4			
	the international t <mark>rade</mark>				
3	Identifying the awareness on the changes in the composition as well as	К3			
	direction of foreign trade after international trade and know the causes and				
	effects of deficits in the balance of payments in facilitating institutions.				
4	Examine international monetary fund and concepts its principles	K4			
5	Identifying various concepts based on international development association	K3			
	and features				

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create

# Unit:1 Export promotion in India 18 hours

Export promotion in India-Department of Commerce- Functional divisions- Advisory bodies Commodity organizations-Export promotion councils (EPCs)- Commodity Boards- Autonomous bodies- Service Institutions and organizations-Government trading organizations-State trading corporations- Major STC"s in India- State export –Promotion agencies- Impediments in export promotion.

Unit:2Role of RBI in export finance18 hoRole of RBI in export finance —Role of commercial banks-Small Industrial Development BanIndia (SIDBI) - Objectives-Schemes-Export and Import bank of India (EXIM) - Objectives				
Role of RBI i	n export finance -Role of commercial banks-Small Industrial I	Development Bank of		
India (SIDBI	) - Objectives-Schemes-Export and Import bank of India (I	EXIM) - Objectives-		
Functions-Exp	port Credit Guarantee Corporation of India (ECGC) - Function	s – Special functions		
of ECGC.		-		

Unit:3	WTO	18 hours

World Trade Organization – GATT – Objectives-Evolution of WTO-Functions- Principles of WTO- Organization structure- WTO agreements-GATS-TRIMS-TRIPS-Objectives of IPRS benefits- Limitations-Procedure of dispute settlement –WTO and anti-dumping measures Evaluation of WTO- drawbacks/Criticisms.

Unit:4 IMF

International Monetary Fund (IMF)-Objectives- Organization and management- Resources
Financing facilities- Conditions on borrowers- Special drawing rights-World Bank-Purpose
Organization structure- Guiding principle- Leading programs.

Unit:5IDA16 hoursInternationalDevelopment Association (IDA)-Objectives-Memberships – Loan assistanceInternationalFinancial Corporation (IFC)- Objectives-Main features- Asian DevelopmentBank(ADB)- Objectives-UNCTAD-Functions-Basic principles- International trade centre.

Unit:6	Contemporary Issue	2 hours
Online assign	ment and onl <mark>ine semin</mark> ar	
	are real	

Total Lecture hours

90 hours

Bo	oks for Study
1	International Business (Text & cases): Francis cherunilam. 2016
2	International Marketing: Rakesh Mohan Joshi. 2015
3	International Business (Text & cases): P. Sudha Rao 2016

#### **Books for References**

- 1 International Business Environment : Francis cherunilam.2016
- 2 Export Marketing : Achaya and Jain. 2013
- 3 Export Marketing: B.S. Rathir& J.S. Rathir 2018

#### **Related Online Contents**

- 1 NPTEL
- 2 SWAMYAM /MOOCs

Course Designed By:

Mapping with Programme Outcomes							
COs PO1 PO2 PO3 PO4 PO							
CO1	M	S	S	M	M		
CO2	S	S	M	M	M		
CO3	S	S	S	M	S		
CO4	S	S	M	M	S		
CO5	S	M	M	S	M		

<sup>\*</sup>S-Strong; M-Medium; L-Low

Course code	INDIA'S INTERNATIONAL TRADE	L	T	P	C
Core/Elective/Supporti ve	ELECTIVE	4			4
Pre-requisite	Basic knowledge on export market	Syllabu Versio		2020-	-21

The main objectives of this course are to enable the students to

- 1. Understand the international trade environment, strategies and management.
- 2. Apply concepts, principles and theories to international trade situations.
- 3. Be aware on the different thinking and viewpoints of diverse cultures.
- 4. Knowing more about import and export laws related to regulations.
- 5. Providing information about the global trades towards developing countries facing problems

#### **Expected Course Outcomes:**

On the successful completion of the course, student will be able to:

	43.	
1	Identify the basic difference between inter-regional and international trade	K2 & K6
2	Apply the legal framework in the real life businesses related to foreign trade regulations in India.	K3
3	Evaluate India's international trade performance about its objectives and principles.	K5
4	Identifying various concepts related to imports related to law of protection their rights	K3
5	Discovering more about global trades and developing countries and major problems faced by sectors.	K4

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create

# Unit:1 Development of Foreign Trade Policy 18 hours

Development of Foreign Trade Policy- Indians Foreign Trade since 1951- EXIM policy 1992-1997- Objectives —Features; 1997-2002 policy- Salient features; EXIM policy 2002-2007 - Features; Foreign Trade Policy 2004-2009 - Salient features.

# Unit:2 Legal frame work of India's foreign trade 18 hours

Legal frame work of India's foreign trade –Foreign trade (Development and regulation) Act, 1992 – Foreign Trade Regulation Rules, 1993- Foreign Trade (Exemption from application of rules in certain cases) Order 1993 – Exchange control regulation in India.

Unit:3	India's export trade	18 hours

India's export trade – Historical prospective - Trends – Composition of export trade – Direction of exports of principal products – Export of services – Export promotion – Objectives – Promotion measures – EOUs, EPZs and SEZs.

Unit:4 **Imports** 18- hours Imports- Technology import contract- Technology policy and environment – selection and transfer issues – Law of protection of intellectual Property rights, Patents and Trade marks Unit:5 Global trade and developing countries 16 hours Global trade and developing countries – Highlights of Indian's trade performances - Determinants of Export and Import - Major problems of India's export sector - Impact of recent changes in foreign trade policy. **Contemporary Issue** 2 hours Unit:6 Online assignment and online seminar **Total Lecture hours** 90 hours **Books for Study** 1 International Trade and Export Management - Francis cherunilam. 2015 Export Management - T.A.S Balagopal 3. International Trade - M.L. Varma 2016 **Books for References** 1 Global Marketing Management: Keegan 2018 **Related Online Contents** e-PG Pathshala: (Commerce: P.07, M.33) NPTEL: https://onlinecourses.nptel.ac.in Course Designed By:

Mapping with Programme Outcomes							
COs	PO1	PO2	PO3	PO4	PO5		
CO1	M	S	S	M	M		
CO2	S	S	M	S	M		
CO3	S	S	S	M	S		
CO4	M	M	S	S	M		
CO5	S	M	M	S	S		

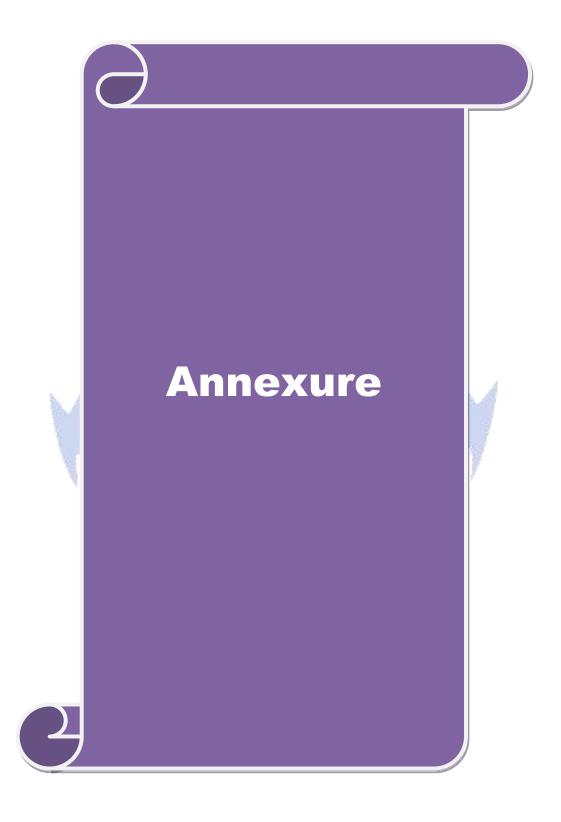
<sup>\*</sup>S-Strong; M-Medium; L-Low

Course Designed By :- Dr.A.SELVARAJ

Head & Associate Professor in Commerce Gobi Arts & Science College

Gobichettipalayam- 638 453.

dras2005@gmail.com



## **BHARATHIAR UNIVERSITY**

(A State University, Accredited with "A" Grade by NAAC and

13<sup>th</sup> Rank among Indian Universities by MHRD-NIRF)

Coimbatore - 641 046

**TAMIL NADU** 

**INDIA** 



**M.Com** (International Business)

**Program Code:** 

**Affiliated Colleges' Syllabus** 

(With effect from 2020 - 21 - 2021)

#### ELIGIBILITY FOR ADMISSION TO THE COURSE

"A Graduate in Commerce, B.Com.(Computer Applications), B.Com.(Information Technology), B.Com.(Professional Accounting), B.Com. (Finance), B.Com. (Banking and Insurance), B.Com.(International Business), B.Com.(Accounting & Taxation), B.Com.(Cost & Management Accounting), B.Com.(E-Com), B.Com.(Financial System), B.Com.(Foreign Trade), BBA, BBM, BBA. (CA), BBM. (CA), B.Com. (Corporate Secretaryship with CA), BCS, BCS. (CA), B.Com. Co-operation"

#### **DURATION OF THE COURSE**

The course shall extend over a period of two years comprising four Semesters, with two Semesters per year.

#### COURSE OF STUDY AND SCHEME OF EXAMINATION

The course of study and scheme of examination for the M.Com (International Business) course shall consist of the following:

	NA AND THE PROPERTY OF THE PRO					
	( contraction toring .	Credits	7	100		
	ONLINE COURSE		.00			
	*Offered by Swayam	2	A	19 37		
	VALUE ADDED COURSE	15	48	7 7		
1.	Soft Skill Development	The same				
2.	Application of Software Packages for Research	48				
		- 15 E	300			
	CERTIFICATE COURSE	ALL STATE				
1.	Entrepreneurship Development	13000				
2.	Personnel Management and Industrial Relations					

## **#Electives: List of Group of Elective Papers:**

(Colleges can choose any one of the Group Papers as Electives)

## 1. GROUP-A

## 2. GROUP-B

1. Domestic Logistics

1. Financial Markets and Institutions

2. Chartering and Ship Broking

- 2. Indian Stock Exchanges
- 3. International Shipping and Logistics
- 3. Futures and Options
- 4. Airline Marketing and Strategic Airline Alliance 4. Fundamental and Technical Analysis

#### 3. GROUP-C

- 1. Principles of International Trade
- 2. Export and Import Procedure
- 3. Institutions Facilitating International Trade
- 4. India's International Trade
- \* In the core subjects, Number of Papers both theory and practical are included wherever applicable. Existing number of papers to be offered. However, the total credit and marks for core subjects remains the same as stated above. @ Includes 25 / 40% continuous internal assessment marks for theory and practical papers respectively. \* As the course is highly practical oriented a Industrial visit to any port (Ocean and Air)/ ICD have to be seen in the second semester and a in house visit to any Export / Import organization in the third semester.

#### **# III Semester:**

- 1. Industrial/ Institutional Training is to be made compulsory. The Student should take it up during the II Semester holidays and submit a report in the III Semester.
- 2. It carries 50 marks with 2 credits. Breakup for 50 marks (Only Internals) Report 40 marks, Viva-voce 10 marks (Department level under the chairmanship of HOD)
- 3. Institution to be visited:

Banks, Insurance Companies, trading, manufacturing and service organizations, auditor office and other financial institutions.4. Duration of the visit: minimum of 21 days 5. Marks for the industrial training out of 50 should be sent to the University along with the III Semester Internal marks.

#### **IV Semester:**

- 1. Project Work and Viva-voce examination will be optional for the colleges. They can either opt for project or 2 theory papers in the IV semester which are given as below:
- 1. International Business Relations
- 2. Industrial Law
- a. If Project is opted by the college 200 marks with 8 credits will be awarded. The break-up of marks will be as follows: Project work 160 marks(80%) and Viva Voce exam 40 marks(20%).

External Examiners will be appointed by the University for conducting the viva-voce exam along with the concerned internal examiner. Monthly review of the project work has to be conducted by the guide along with the head of the department for a systematic progress of the work.

b. If the theory papers are opted instead of project work, the marks and credits will be given as other ore papers i.e., CIA - 25 marks and semester exam-75 marks.

