

**GOVERNMENT ARTS COLLEGE (AUTONOMOUS)
COIMBATORE-641018**

**Learning Outcomes-based Curriculum Framework
(LOCF) for
B.Com INTERNATIONAL BUSINESS
Effective from the Academic Year 2021-2022**



**DEPARTMENT OF COMMERCE WITH INTERNATIONAL BUSINESS
MAY-2021**

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Preamble

The focus of LOCF of Commerce The bachelor of commerce program with specialisation in International Business (B.COM-IB) will enlighten the students to understand how the business firms have to operate internationally. In addition, the students will get enlighten on the various concepts, techniques, dynamics which are very important in the globalised business environment. The students will be allowed to get awareness and understand the international business concepts and operation in a profound manner.

Department of Higher Education, Government of Tamil Nadu), with the view to provide compatibility in courses offered by various universities, autonomous colleges & deemed universities in Tamil Nadu facilitating the mobility of faculty and students from one university to another and to easily solving the problem of equivalence among courses, Tamil Nadu State Council for Higher Education (TANSCHÉ) has formed the State Integrated Boards of Studies comprising experts in the areas of knowledge concerned. The State Integrated Boards of Studies, with great diligence and expertise has devised the mandatory areas that have to be covered for three-year under graduation and two-year post graduation courses to realize the above objectives. Great care has been taken so that these areas would take 75% of the course content and the remaining 25% can be decided by the individual institutions. The State Integrated Boards of Studies have striven their best to see that the standards of higher education in our State are raised to be on a par with international standards.

Section A (Mandatory Areas) of each course is mandatory and the areas given must be covered in the 75% of the syllabus to make the course equivalent. 25% percent of the syllabus should be designed by the institutions, and the areas covered under this also must have a weightage of 25%. Possible areas for this 25% are suggested in Section B (Suggested Non mandatory Areas). This gives the individual universities and autonomous institutions seamless liberty to innovate and experiment, and more importantly, it is here that the institutions devise appropriate strategies by which

- (i) to make creative and critical applications of what has been learnt in the mandatory components, and
- (ii) to meaningfully connect the learners to the career demands and expectations. It is essential that the theoretical subject knowledge of the students must be translated into practical hands-on experience.

One essential aspect of LOCF is to develop Commerce with international business graduate who can meet the present and the future requirements of industry, foreign trade and economy. LOCF emphasizes on developing the competent persons who can work as the contemporary and future leaders of the trade and in international business.

The education system in the emerging scenario demands to enrich the personality of the students so as to develop a holistic personality. Therefore, the focus of LOCF is based on the four pillars of education which are learning to know, learning to do, learning to live together, and learning to be.

Another focus of LOCF is to build a set of requisite social and ethical values that will meet the expectations of modern society. It shall also promote ideals of universal brotherhood and cooperation.

The core basis of LOCF is to emphasize cultivating the ideology which promotes sustainable economic system and encourages eco-friendly fair business practices.

The emphasis of this exercise is to provide a right understanding to the students about objective and transparent system of governance. This would bring a desired change in the system of administration and quality of governance of all the institutions.

The present situation of business requires total over-hauling and restructuring in the light of changed socio-economic scenario of the global economy in the context of Industry 4.0. The dynamic nature of global business demands a pool of competent human capital for which relevant education is essential in terms of timeliness, speed, flexibility, and dynamism.

There is a need to provide students with appropriate skills and knowledge inputs which would make them globally competent and empower them to work in the changing business environment.

Therefore, the focus of the LOCF in Bachelor of Commerce International Business is to introduce globally acknowledged choice based credit system which will offer numerous opportunities to learn various core subjects and also explore additional avenues of learning beyond the routine and

standardized framework. The sole purpose of this exercise is to provide opportunities for holistic development of the students.

Thus, the LOCF can help in bringing uniformity in curricula on the one hand and empower the student on the other hand to choose the career options making it more relevant and globally acceptable which would create new benchmark in the world.

The salient features of the LOCF in B.Com IB are:

1. The objectives of LOCF are to mentally prepare the students to learn various courses/ subjects in the domain of International Business leading to a graduate degree.
2. The learning outcomes for each course have been carefully designed to help students to have experiential learning in various domains of International Business discipline.
3. Commerce with International Business course covers various domains like Accounting, Taxation, Marketing, International Business, Foreign Trade Procedures, Shipping and Aviation Logistics, Supply chain Management, Packaging in EXIM trade, Statistics, etc.
4. The core courses have been selected considering the need for studying International Business as a separate discipline and the required theoretical knowledge and practical exposure.
5. In order to achieve the spirit of LOCF under CBCS and to empower the students, large number of optional courses under Generic Elective (GE), Skill Based Electives (SBEs), and Non Major Elective Courses (NMEs) have been included in the structure.
6. For B.Com IB Programme, twenty (20) CC are placed from first to sixth semester, two (02) language courses are placed in first and second semester, two (02) English courses are placed in first and second semester, three (03) GE courses are placed in the first, second and fourth semester, and four (04) SBE courses in third, fourth, fifth and sixth semester, and two (02) NME courses in fifth and sixth semester have been placed respectively.
7. An option to adopt courses offered by Sector Skill Council in the course structure of B.Com IB as Skill Based Elective Courses is a pioneering step where the idea is to directly embed the academic course with relevant skill enhancement courses offered by various Sector Skill Councils in India. Hence, a scope for enhancing employability of regular Commerce with International Business graduates has been created in the proposed course structure.
8. Keeping in view the objectives and learning outcomes outlined in each course, proper care has been taken, to provide practical exercises for each unit in a course, so that the students gain hands on experience (learning by doing) apart from textbook based theoretical knowledge. Business research methods and project work has been provided as a discipline specific course in sixth semester involving application of knowledge in exploring/analysing/solving issues related to a real life situation.
9. The courses are designed keeping in view the employability, research, and innovation in the field of International Business especially in Accounting, Taxation, Marketing, International Business, Foreign Trade Procedures, Shipping and Aviation Logistics, Supply chain Management, Packaging in EXIM Trade.
10. The Faculty members while delivering a lecture in a classroom situation, use ICT based teaching learning andragogy and various interactive teaching and learning techniques like case studies, simulation, role play, etc., to have better engagement of the students and effective teaching learning process. It is expected that character building of students, development of holistic personality, values and ethics, etc., be the prime focus in the teaching learning process so that they become good global citizens.

1. Introduction

In order to foster education development agenda in India, significant reforms in the undergraduate education is to introduce the Learning Outcomes-based Curriculum Framework (LOCF) which aims at making teaching student-centric, interactive, and outcome-oriented with well-defined aims, objectives, and goals to be achieved. The programme learning outcomes include subject-specific skills and generic skills, including transferable global skills and competencies. It would also focus on knowledge and skills that prepare students for further study, research, employment, and research.

One of the ways to measure the development of a nation is the advancement of the knowledge of its people. Hence, advanced measures should be taken to improve the quality of Commerce and International Business knowledge in our society by nurturing quality higher education. This shall include translation of academic research into innovations for practical use in society and economy.

In order to achieve the programme goals following measures would be adopted:

- i. Regulatory curriculum reform based on a Learning Outcomes-based Curriculum Framework (LOCF);
- ii. Enriching the quality of teaching and research;
- iii. Enlightening learning environment through ICT based hands-on approach to students;
- iv. Involving students in discussions, problem-solving, and out of the box thinking;
- v. Motivating the students to understand various concepts of commerce and apply them in real life situations.

In order to foster educational development agenda in India, significant reforms in undergraduate education is to introduce LOCF.

1.1 Course Structure – Types of Courses.

The following types of courses are offered under CBCS-LOCF:

- a) **Core Courses (CC).** A core course is a compulsory discipline specific course. A student of International Business has to take 19 such International Business courses over six semesters.
- b) **Elective Courses (EC).** An elective course is a course that is to be chosen from a specified set of courses. These courses are of two types. Which may be very specific or specialized or advanced or supportive to the discipline/subject of study or which provides an extended scope or which enables an exposure to some other discipline/subject/domain or nurtures the candidate's proficiency/skill is called an Elective Course.
 - i. **Discipline Specific Electives (DSE).** These are elective courses that provide advanced undergraduate training in specialised areas of International Business. A set of six semester-specific, courses of this kind are offered in the First through fourth semester of the Undergraduate programme, International Business.
 - ii. **Project.** An elective course designed to acquire special/advanced knowledge, such as supplement study/support study to a project work, and a candidate studies such a course on his own with an advisory support by a teacher/faculty member is called dissertation/project. Such a course is compulsory in sixth semester.
 - iii. **Generic Electives (GE).** These courses, in disciplines other than International Business, are intended to broaden the training of a student in the International Business Undergraduate programme. A student of International Business will take one such course, offered by another department, in each of Semester V and VI.
- c) **Ability Enhancement Compulsory Course (AECC).** Two such courses are to be taken, one in Semester I (Environmental Studies) and one in Semester II (Value Education– Gandhian Thoughts).
- d) **Skill Enhancement Course (SEC).** A student is to take one such course each in Semester III through Semester VI.

2. Learning Outcomes-based Approach to Curriculum Planning

The Bachelor's Degree in B.Com IB awarded to the student on the basis of demonstrated achievement of outcomes (expressed in terms of knowledge, understanding, skills, attitudes, and values) and academic criteria expected of graduates at the end of the programme. Therefore, the learning outcomes of this particular programme are aimed at facilitating the students to acquire these attributes, keeping in view changes in the current socio-economic environment.

The LOCF of B.Com IB has been designed keeping in view the graduate attributes, qualification descriptors, programme learning outcomes, and course learning outcomes. The committee has tried to frame the syllabi in order to engage students through an all – encompassing knowledge impartation.

The programme has been framed by allowing flexibility and innovation in:

- i. Programme design and syllabi development;
- ii. Teaching-learning pedagogy;

- iii. Assessment of student learning levels;
- iv. Providing ICT based hands-on experience to students through high quality learning activities in relevant situations.

2.1 Nature and Extent of the Programme in B.Com IB

The B.Com IB Programme provides an extensive and rigorous base for learning, application, research, entrepreneurship and holistic development. The key areas of study in Commerce with International Business are:

- i. Accountancy
- ii. Marketing Management
- iii. Taxation
- iv. International Business
- v. Foreign Trade Procedures
- vi. Shipping and Aviation Logistics
- vii. Packaging in EXIM Trade.
- viii. Banking & Insurance
- ix. International Advertising and Brand Management

Apart from these key areas present curriculum framework includes courses on Yoga and Happiness, Cyber Security, Artificial Intelligence for Business, Mind Management, etc., with an aim to imbibe in students a sense of self awareness, ethical conduct, human values, socially and environmentally conscious behaviour.

Degree programmes in Commerce with International Business covers topics which are already mentioned in detail under various headings in Section 6. The depth and breadth of study of individual topics depends on the nature and devotion of students in specific commerce programmes.

2.2 Aims of Bachelor's Degree Programme in B.Com IB

The overall aim of B.Com IB as a programme is to:

- Provide a conducive environment that holistically engages students through an all-encompassing knowledge impartation;
- Widen the scope and depth of the course enabling them to undertake further studies in commerce and its allied areas on multiple disciplines concerned with commerce;
- Construct a sound theoretical footing;
- Acquainting students with recent market practices;
- Encourage the students to advance a range of generic skills helpful in employment, internships, and social activities;
- Formulating business problems and provide innovative solutions to enable the students to be future ready management leaders who are compassionate and yet efficient.

2.3 Key Outcomes underpinning Curriculum Planning and Development

The LOCF in Commerce desires to propose the courses of commerce with International Business for B.Com IB., based on the expected learning outcomes and academic standards which are necessary for the graduates after completing these programmes. The committee considered and discussed the following factors completely:

- i. Framing of syllabi
- ii. Students attributes
- iii. Qualification descriptors
- iv. Programme learning outcomes
- v. Course learning outcomes
- vi. Necessity of having elective courses
- vii. Applications of commerce
- viii. Employability in banking, finance and other sectors.

3. Graduate Attributes in B.Com International Business

The graduate attributes in B.Com IB are a carrier in International Business is perfectly suitable for students who have aspiration in export import operations and flair in entrepreneurial skills. This course will impart a commendable knowledge on the nuances of export import operations and get a fair opportunity to become a versatile professional. The characteristic attributes that a B.Com

International Business graduate will be able to demonstrate through learning various courses are listed below:

3.1 Disciplinary Knowledge

Capability of executing comprehensive knowledge and understanding of one or more discipline that form part of commerce.

3.2 Communication Skills

- i. Ability to communicate long standing unsolved problems in commerce;
- ii. Ability to show the importance of commerce as precursor to various market developments since the beginning of the civilization.

3.3 Critical Thinking

- i. Ability to engage in reflective and independent thinking by understanding the concepts in every area of Commerce and Business;
- ii. Ability to examine the results and apply them to various problems appearing in different branches of Commerce and Business.

3.4 Problem solving

- i. Capability to reduce a business problem and apply the class room learning into practice to offer a solution for the same;
- ii. Capabilities to analyse and synthesize data and derive inferences for valid conclusion;
- iii. Able to comprehend solution to sustain problems originating in the diverse management areas such as Finance, Marketing, Human Resource, and Taxation.

3.5 Research Related Skills

- i. Ability to search for, locate, extract, organise, evaluate, and use or present information that is relevant to a particular topic;
- ii. Ability to identify the developments in various branches of Commerce and Business.

3.6 Information and Communication Technology (ICT) digital literacy

Capability to use various technical ICT tools (like spreadsheet) for exploring, analysis and using the information for international business purposes.

3.7 Self-directed Learning

Capability to work independently in diverse projects and ensure detailed study of various facets of Commerce and Business.

3.8 Moral and Ethical Awareness/Reasoning

- i. Ability to ascertain unethical behaviour, falsification, and manipulation of information;
- ii. Ability to manage self and various social systems.

3.8 Lifelong learning

Capability of self-paced and self-directed learning aimed at personal development and for improving knowledge/skill development and reskilling in all areas of International Business

4. Qualification Descriptors for B.Com International Business

The qualification descriptors suggest the generic outcomes and attributes to be obtained while obtaining the degree of B.Com IB. These parameters are expected to be attained and demonstrated by the students after becoming graduates in this programme. The HEI should consider the above mentioned parameters at the time of assessing the learning of various courses for B.Com IB. The learning experiences and assessment procedures thereby are so designed that every graduate in Commerce with International Business may achieve the programme learning outcomes with equal opportunity irrespective of class, gender, community, and regions. Each graduate in commerce should be able to:

- i. Demonstrate extensive and coherent knowledge of commerce with International Business and its applications in real business world;
- ii. Understanding of various concepts and theories providing strong academic foundation;
- iii. Demonstrate educational skills in areas of Marketing, Accounting, Tax, Export Import Procedures, Digital Marketing and several other branches of Commerce with International Business.
- iv. Acquire various soft skills (like communication, organizing, and analytical) required to manage complete business situation as well as life situations;

- v. Apply knowledge, understanding, and skills to identify the difficult/unsolved problems in rapidly changing environment and to collect the required information from possible range of sources and try to analyse and assess these problems using appropriate methodologies;
- vi. Fulfil one's learning requirements to provide an insight of research in Commerce and interdisciplinary areas while seeking research pursuits;
- vii. Apply one's disciplinary knowledge and transferable skills to new/unfamiliar contexts, rather than replicate curriculum content knowledge, to identify and analyse problems and issues and solve complex problems with well-defined solutions;
- viii. Good value systems leading to high ethical and moral conduct in society at large;
- ix. Competencies and attitudes;
- x. Values.

5. Programme Learning Outcomes of B. Com International Business

The Bachelor of Commerce with International Business Program enables students to attain, by the time of graduation:

- PSO1: Demonstrate various Accounting, Computer and Problem solving skills.
- PSO2: Display appropriate theory, practices for knowledge upgradation, in specialised areas.
- PSO3: Ability to learn the nuances of International Business, Shipping and Aviation Domains.
- PSO4: Acquaint latest world trends to pursue higher studies in the arena of International Business.
- PSO5: Inculcate functional and operation knowledge in Logistics and Export-Import Industries.
- PSO6: Train on the core competencies viz., Export-Import Documentation, Export- Import Correspondence.
- PSO7: Instil employability skills on par with the industry expectations on Computing Softwares.
- PSO8: Induct and explore the Business Environment in the Global Level.
- PSO9: Stimulate a thrive for independent thinking and presentations skills.
- PSO10: Ensure employment in the Domains of Marketing, Export-Import Companies, Logistics Companies and Business Firms and develop proficiency in Business Communication.

Part	Subject Code	Subject	Lecture Hours	Marks					Credits
				Internal Marks	External Marks	External	Total Marks	Total Passing	
Semester I									
I	21TAM11L	Part – I: Language – Tamil I	6	50	50	20	100	40	3
II	21ENG12L	Part – II: English – I	6	50	50	20	100	40	3
III	21BIB13C	Core I – Principles of Accountancy	5	50	50	20	100	40	4
III	21BIB14C	Core II – International Business	5	50	50	20	100	40	4
III	21BIB15A	Allied Paper I – Indian Economy	6	50	50	20	100	40	4
IV	21ENV1GE	Environmental Studies	2	50	50	20	100	40	2
Semester II									
I	21TAM21L	Part – I: Language: Tamil II	6	50	50	20	100	40	3
II	21ENG22L	Part – II: English – II	6	50	50	20	100	40	3
III	21BIB23C	Core III – Financial Accounting	5	50	50	20	100	40	4
III	21BIB24C	Core IV – Foreign Trade Policy and Procedures	5	50	50	20	100	40	4
III	21BIB25A	Allied Paper II – Mathematics for Business	6	50	50	20	100	40	4
IV	21VAL2GE	Value Education – Gandhian Thoughts	2	50	50	20	100	40	2
Semester III									
III	21BIB31C	Core V – Cost Accounting	5	50	50	20	100	40	4
III	21BIB32C	Core VI – Banking and Insurance	5	50	50	20	100	40	4
III	21BIB33C	Core VII – Shipping and Aviation Logistics	5	50	50	20	100	40	4
III	21BIB34C	Core VIII – Export Management	5	50	50	20	100	40	4
III	21BIB34A	Allied paper III – MS Office - Lab - Practical I	5	50	50	20	100	40	4
IV	21BIB35S	Skill Based Subject – 1: Export Import Documentation - Business Workshop I	5	50	50	20	100	40	3
Semester IV									
III	21BIB41C	Core IX – Management Accounting	5	50	50	20	100	40	4
III	21BIB42C	Core X – Executive Business Communication	5	50	50	20	100	40	4
III	21BIB43C	Core XI – Computerized Accounting – Tally – Practical II	5	50	50	20	100	40	4
III	21BIB44C	Core XII – Marketing Management	5	50	50	20	100	40	4
III	21BIB45A	Allied paper IV - Statistics for Business	5	50	50	20	100	40	4
IV	21BIB46S	Skill Based Subject – II: Export Import Correspondence – Business Workshop II	5	50	50	20	100	40	3
V	21EXA4GE	Extra – Curricula Activités (NCC, NSS, YRC Etc.,)	-	-	-	-	-	-	1
Semester V									
III	21BIB51C	Core XIII – Corporate Accounting	6	50	50	20	100	40	4
III	21BIB52C	Core XIV – Income Tax Law & Practice	6	50	50	20	100	40	4
III	21BIB53C	Core XV – Packaging for Export Import Trade	5	50	50	20	100	40	4
III	21BIB54C	Core XVI – Materials Management	5	50	50	20	100	40	4
IV	21BIB55S	Skill Based Subject – III: Digital Marketing - Practical III	5	50	50	20	100	40	3
III	21BIB5EL	Non-Major Elective Paper – I: Fundamentals of Marketing and Branding	3	50	50	20	100	40	2
Semester VI									
III	21BIB61C	Core XVII- Supply Chain Management	6	50	50	20	100	40	4
III	21BIB62C	Core XVIII – GST & Customs Law	6	50	50	20	100	40	4
III	21BIB63C	Core XIX – International Advertising and Brand Management	6	50	50	20	100	40	4
III	21BIB64C	Core XX – Project Viva voce	3	50	50	20	100	40	15
IV	21BIB65S	Skill Based Subject – 4: Advanced Excel Operations – Practical IV	6	50	50	20	100	40	3
III	21BIB6EL	Non-Major Elective Paper – II: Retail Management	3	50	50	20	100	40	2
Total/Credits							3600	140	

SEMESTER-I				
Core	Course code	PRINCIPLES OF ACCOUNTANCY	B.COM IB	
I	21BIB13C		Syllabus	2021-22
Course Outcomes:				
On the successful completion of the course, student will be able to:				
1	Compute the golden rules of accounting and terminologies.			
2	Classify the various branches of accounting.			
3	Implement Bank Reconciliation system in business organization.			
4	Focus on the status of non-profit organization.			
5	Judge the financial position of a business concern.			
6	Create an account current between two parties.			
7	Attribute the errors and rectify the errors.			
Unit:1	Accounting Standards			
Accounting Standards – Meaning and Definition of Accounting Standards – Significance of Accounting Standards – Advantages and Disadvantages of Setting Accounting Standards - Procedure for Issuing an Accounting Standards – Formation of the Accounting Standards Board – Objectives and Functions of the Accounting Standards Board – General Purpose Financial Statements – Scope of Accounting Standards – Compliance with the Accounting Standards — List of Indian Accounting Standards – Need for Convergence with IFRSs – Benefits of achieving convergence with IFRSs – Problems and Challenges.				
Unit:2	Introduction to Accounting			
Introduction to Accounting – Need for Accounting – Definition - Attributes and Steps of Accounting - Book-Keeping Vs. Accounting - Objectives of Accounting - Advantages and Limitations of Accounting - Groups interested in Accounting Information - Branches of Accounting - Methods of Accounting - Types of Accounts - Accounting Rules - Bases of Accounting - Accounting terminology; Basic Accounting Concepts and Conventions – Need for Concepts and Conventions – Characteristics – Meaning and Classification – Accounting Concepts - Accounting Conventions; Accounting equation – Rules for Accounting equation; Journal – Transaction Analysis for Journal Entries - Ledger – Account – Posting of Journal to Ledger – Balancing of Ledger Accounts – Distinction between Journal and Ledger; Subsidiary Books – Benefits of Subsidiary Book System - Basic Documents for Subsidiary Books - Preparation of Individual Subsidiary Books; Trial Balance – Meaning – Definition – Objectives - Methods of Preparation - Trial Balance and Accuracy of Books of Accounts - Errors not disclosed by Trial Balance - Errors disclosed by Trial Balance - Guidelines to Locate Errors.				
Unit:3	Rectification of Errors & Final Accounts			
Rectification of Errors – Classification of Errors - Rectification in Different Stages of Accounting Cycle - Basic Principle for Rectification of Errors - Suspense Account - Effect of Rectification of Net Profit - Rectification of Errors During a Subsequent Accounting Period; Final Accounts – Introduction - Manufacturing Account – Features - Proforma; Trading Account – Proforma - Items appearing on the debit and credit side of Trading Account - Closing Entries; Profit & Loss Account – Proforma - Items appearing on debit and credit side of Profit & Loss Account - Closing Entries; Balance Sheet – Classification of Assets and Liabilities – Proforma –Adjustments.				

Unit:4	Average Due Date & Account Current
Average Due Date – Meaning - Practical Uses, Basic types of Problems – Where amount is lent in different instalments - Determination of Due Date – Average due date as basis for calculation of interest - Interest on drawings of partners – Where the amount is lent in a single instalment - Account Current – Meaning – Definition - Procedure for calculating days of interest - Points to remember regarding counting of days - Preparation of account current - Product method, Red-ink interest method, Interest table method, Daily Balance method, Epoque method, Varying rates of interest.	
Unit:5	Bank Reconciliation Statement & Accounts of Non-Profit Organisations
Bank Reconciliation Statement – Need – Meaning - Causes for Differences between Cash Book and Pass Book - Method of Preparation of Bank Reconciliation Statement - Proforma Bank Reconciliation Statement - Bank Balance to be shown in Balance Sheet - Adjustments in Cash Book; Accounts of Non-Profit Organisations – Introduction - Final Accounts of Non-profit Organisations - Receipts and Payments Account - Income and Expenditure Account - Steps to prepare Income and Expenditure Account - Specimen form of Income and Expenditure Account - Balance Sheet - Steps necessary to prepare Balance Sheet - Items peculiar to Non trading concerns – Meaning and treatment - Preparation of receipts and Payments Account from Income and Expenditure account and Balance Sheet - Preparation of Opening and Closing Balance Sheets from a given income and expenditure Account and Receipts and Payments Account.	
PRACTICAL EXERCISE	
1. Collect data from your college and prepare Receipt and Payment Account and prepare Income and Expenditure Account and Balance Sheet. 2. Visit a petty shop and teach how to prepare a petty cash book for that vendor.	
Pedagogy Strategies	
Class room Lectures Problem Solving Class Presentations Tutorials : https://youtu.be/eEDKjuniE7E	
REFERENCES	
1.Financial Accounting – T.S. Reddy &Dr. A. Murthy – Margham Publications	
FURTHER READING	
1.Advanced Accountancy – S.P.Jain, K.L.Narang – Kalyani Publishers	
2. Financial Accounting – S P Jain Vol. I - Kalyani PublisherS	
3. Advanced Accounting – S N Maheshwari Vol. I - Vikas Publishers	
4.Principles of Accountancy – N.Vinayakam, P.L.Mani, K.L.Nagarajan – S.Chand& Company Ltd.,	
5. Introduction to Accountancy – T.S.Grewal – S.Chand& Company Ltd.,	
6. Financial Accounting - R.L.Gupta, V.K.Gupta, M.C.Shukla - Sultanchand& sons	
Related Online Contents	
1	SWAYAM : https://swayam.gov.in/
2	NPTEL : https://onlinecourses.nptel.ac.in/
3	e-PG- Pathshala : https://epgp.inflibnet.ac.in/

Mapping with Programme Outcomes							
	CO1	CO2	CO3	CO4	CO5	CO6	CO7
Disciplinary Knowledge	√		√		√		
Critical Thinking		√					√
Analytical Reasoning	√			√			√
Problem Solving			√			√	
Reflective Thinking		√			√		
Application Skills	√		√			√	
Decision-making Skill		√		√		√	
Employability Opportunities	√		√				√
Scientific Reasoning		√			√		
Professional Skills		√			√		

SEMESTER-I				
Core	Course code	INTERNATIONAL BUSINESS	B.COM IB	
II	21BIB14C		Syllabus	2021-22
Course Outcomes:				
On the successful completion of the course, student will be able to:				
1	Extrapolate elaborate knowledge on the concept of globalisation.			
2	Understanding the various forms of regional groupings.			
3	Comprehending the various forms of regional groupings.			
4	Estimate the role of MNC's and FDI in improving economy.			
5	Classify the various forms of regional grouping.			
6	Assess the Business Environment for International Business			
7	Produce the models of International Business competitiveness			
Unit:1	Introduction to International Business			
Introduction to International Business: - Drivers of International Business – Benefits of International Business – Scope of International Business – Difference between domestic and International Business. Globalisation – Meaning, Benefits, Criticisms, Myths and Stages of globalization. Globalisation of India – Needs to go global (from Companies and Government view point)- Impact of Globalization in the light of multiple roles of women - Concept and Models of Innovation, Methods of protecting Innovation and creativity, Significance of Intellectual Property Rights.				
Unit:2	Mode of Entry and Operation in International Business			
Mode of Entry and Operation in International Business: Classification of Exporters – Forms of Exporting (Indirect, Direct, Intra Corporate) – Licensing – Advantages and Disadvantages of Licensing – Franchising – Advantages for Franchisors and Franchisees – Disadvantages of Franchisees – Contract Manufacturing – Management Contracts – Turnkey Projects – FDI with and without alliances – Mergers and Acquisitions.				
Unit:3	International Business Environment			
International Business Environment; Political environment – Economic Environment – Cultural Environment – Competitive Environment – PEST Model and PEST Analysis Template – PEST Variations – PESTEL Model and PESTEL Template – STEEPLD Analysis – SWOT Analysis – Benefits and limitations of SWOT Analysis – SWOT Analysis Template – Porter's Five Forces Model – Global Competitiveness Index – 12 Pillars of Competitiveness.				
Unit:4	Multinational Enterprises and Foreign Direct Investment			
Multinational Enterprises and Foreign Direct Investment: Meaning, Definition and terms of Multinational Corporation – Features of Multinational Corporation – Forms of Multinational Corporation - Role of Multinational Corporation (Benefits to Host Country and Home Country) – Criticism on Multinational Corporations – Issues with Multinational Corporations. Foreign Direct Investment – Meaning and definition – Importance, advantages, disadvantages of FDI – FDI Policy of India.				
Unit:5	Regional Groupings			
Regional Groupings: Reasons for Economic Integration – Levels of Economic Integration – Limitations of Economic Integration – Economic Union (Members and Objectives) NATFA – ASEAN – SAARC – SAFTA – Customs Union – Political Union – Preferential Trade area – Globalisation and Regional Blocks.				

PRACTICAL EXERCISE

Provide a complete list of world countries and segregate them on their regional groupings.
Collect top ten MNC, TNC, operating in India with their market entry strategy.

Pedagogy Strategies

1. Class room Lectures, Class Presentations,
2. Video presentations: 1. Multinational Corporations: <https://youtu.be/mpJ3hgD5OS8> 2. Multinational Corporations (MNC's in International Business): <https://youtu.be/jwzd6Y9pfUw> .
3. Case studies: Walmart's entry through the world. :<https://youtu.be/LTckdD-8p-U>. 4. FDI policy: the international experience: https://en.wikipedia.org/wiki/Foreign_direct_investment_in_India. 5. cross country comparison of fdi policies-- where does india stand:https://rbidocs.rbi.org.in/rdocs/Content/PDFs/FDIST_110412.pdf.

REFERENCES

Introduction to International Business by Bimal Jaiswal and Richa Banerjee, Himalaya Publishing House, 2019.

FURTHER READING

1. International Business: Competing in the Global Marketplace, Charles W.L Hill. MC Graw Hill, 11thEdn 2017.
2. International Business: The New Realities: Tamer cavusgil, Gary Knight. 2017, Pearson Publication.
3. Allen, K. R. (2011), "Launching New Ventures: An Entrepreneurial Approach", 6th Edition. Mason.
4. Promilla Kapur (ed), Empowering Indian Women, Publication Division, Government of India, New Delhi, 2000.

Related Online Contents

1	SWAYAM	: https://swayam.gov.in/
2	NPTEL	: https://onlinecourses.nptel.ac.in/
3	e-PG- Pathshala	: https://epgp.inflibnet.ac.in/
4	Institute of Companies	: http://www.icsi.edu/

Mapping with Programme Outcomes

	CO1	CO2	CO3	CO4	CO5	CO6	CO7
Disciplinary Knowledge	√			√	√		
Critical Thinking		√	√				
Analytical Reasoning						√	√
Problem Solving				√		√	
Reflective Thinking	√		√		√		
Application Skills		√		√			
Decision-making Skill		√			√		
Employability Opportunities	√				√		
Scientific Reasoning			√	√			
Professional Skills	√	√					

AECC -1 @ SEMESTER I

Year	Sem.	Subject Code	Title of the paper	Hours/Week
2021 -2022 onwards	I	21ENV1GE	ENVIRONMENTAL STUDIES (For all UG courses)	2

COURSE LEARNING OUTCOMES:

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

1. Recognize the role of the environment and the need to conserve it for sustaining life.
2. Enumerate the natural resources
3. Explores the adverse effects of deforestation and over exploitation of natural resources
4. Associate the components of the ecosystem and need for biodiversity conservation.
5. Evaluate the environmental pollution hazards and their effects on the living system.
6. Interpret the different disaster management procedures.
7. Analyse the climatic change and global effects
8. Infer the need for environmental laws in the constitution of India.
9. Relate the growth of the human population and its impact on the environment.

UNIT I:

Environment – Introduction – Nature - Scope – Content – Need for study. Natural resources - Forest and energy resources - Use and overexploitation - deforestation. Energy resources - renewable and non-renewable energy resources.

UNIT II:

Ecosystem – concept – types- Forest, Grassland, Desert and Aquatic (Pond)- Structure and function of an ecosystem – Producers- consumers and decomposers – Food chain – food web- ecological pyramids- energy flow. Biodiversity and its conservation- *in situ* and *ex situ* conservation- Mega biodiversity centres and hotspots.

UNIT III:

Environmental pollution- definition- causes-effects and control measures of air, water, soil, thermal and nuclear pollution. Waste management - Industrial and solid waste. Disaster management – earthquake, cyclone, flood and landslides.

UNIT IV:

Social Issues and the environment-Urbanization-Urban problems related to energy and watershed management. Environmental Ethics- Issues and possible solutions- Wasteland reclamation- Climate change - causes and effects. Global warming - Acid rain - Ozone layer depletion - Public awareness. Environmental laws - Environment Protection Act, Wildlife Protection Act, Forest Conservation Act.

UNIT V:

Human population and its impact on environment - Population growth- Resettlement and Rehabilitation of project affected persons- Case studies – Sardar Sarovar Project, Maharashtra and Bandipur National Park - Project Tiger, Karnataka, NTPC, India. Role of Indian and Global religions and Cultures in environmental conservation- Case study: sacred groves in Western Ghats (kavu) & Chinese culture. Human and Wildlife Conflict.

PEDAGOGY STRATEGIES

- ❖ Board and Chalk lectures
- ❖ PowerPoint slide presentations
- ❖ Assignments

Textbooks:

- 1.Sharma, P. D. 2000. Ecology & Environment. Rastogi Publications, Meerut, India.
- 2.Bharucha, E. 2003. Text book of Environmental Studies. UGC, New Delhi & Bharati Vidyapeeth Institute of Environmental Education and Research, Pune.
- 3.Arumugam, M. and Kumaresan, V. 2016. Environmental Studies (Tamil version). Saras Publications, Nagerkoil.

Online/E-Resources:

<https://www.edx.org/course/subject/environmental-studies>

https://www.coursera.org/courses?_facet_changed_=true&domains=life-sciences%2Cphysical-science-and-engineering%2Csocial-sciences&query=environmental%20science%20and%20sustainability&userQuery=environmental%20science%20and%20sustainability

<https://www.open.edu/openlearn/nature-environment/free-courses>

COURSE LEVEL MAPPING OF PROGRAMME LEVEL OUTCOME:

Program Level Outcomes (PLO)	Course Level Outcome (CLO)								
	1	2	3	4	5	6	7	8	9
Disciplinary Knowledge		√	√		√	√			
Communication Skills		√		√				√	√
Critical Thinking	√		√		√		√		
Research related skills	√		√			√		√	
Analytical reasoning	√			√		√		√	
Problem Solving		√	√			√			√
Team Work				√	√		√		√
Moral and ethical awareness		√		√		√		√	√

SEMESTER-II				
Core	Course code	FINANCIAL ACCOUNTING	B.COM IB	
III	21BIB23C		Syllabus	2021-22
Course Outcomes:				
On the successful completion of the course, student will be able to:				
1	Match the difference between branch and departmental accounts.			
2	Point out the instalment amount for the given period.			
3	Implement the single-entry system in small business firms.			
4	Modify the different methods of depreciation.			
5	Judge the consignment process.			
6	Solve the joint venture accounts at the right time.			
7	Structure the missing figures in single entry system.			
Unit:1	Branch Accounts & Departmental Accounting			
Branch Accounts – Meaning – Objects – Types of Branches – Dependent Branches – Accounting in respect of Dependent Branches – Debtors System – When goods are invoiced at Cost – When Goods are invoiced at Selling Price – Stock and Debtors System – Journal Entries – Wholesale Branch System – Final Accounts System – Independent Branches – Reconciliation of Transit Items – Incorporation of Branch Trial Balance in Head Office Books; Departmental Accounting – Meaning of Department and Departmental Accounting – Need for Departmental Accounting – Advantages – Distinction between Departments and Branches – Methods and Techniques of Departmental Accounting – Departmentalisation of Expenses – Guidelines for Apportionment of Expenses – Inter-departmental Transfer – Stock Reserve.				
Unit:2	Single Entry System			
Single Entry System – Meaning – Definition – Salient Features – Limitations – Difference between Double Entry and Single-Entry Systems – Ascertainment of Profit – Net Worth Method – Distinction between Balance Sheet and Statement of Affairs – Conversion Method – Missing items and Appropriate Account to find them – How to search for required information – Calculation of Missing Figures.				
Unit:3	Depreciation Accounting			
Depreciation Accounting – Concept of depreciation – Meaning – Characteristics – Causes – Objectives – Basic Factors affecting the Amount of Depreciation – Methods of recording Depreciation – Exchange of used Asset- Trade-in – Method of Providing Depreciation – Straight-line Method – Diminishing Balance Method – Distinction between Straight-line and Written Down Value Methods – Change in Method of Depreciation – Annuity Method – Depreciation Fund or Sinking Fund Method – Depreciation Fund or Sinking Fund Method – Insurance Policy Method – Revaluation Method – Depletion Method – Machine Hour Rate Method.				
Unit:4	Consignment Accounts & Joint Venture Accounts			
Consignment Accounts – Meaning - Main Features - Distinction between sale and consignment - Important Terms - Format for Valuation of Unsold Stock - Accounting Treatment of Consignment Transactions – Model Journal Entries - Consignor’s Books and Consignee’s Books - Joint Venture Accounts – Meaning – Features - Joint Venture and Partnership - Distinction between Joint Venture and Partnership - Distinction between Joint Venture and Consignment - Accounting for Joint Ventures – Model Journal Entries – When a separate set of Books is kept, When separate set of books is not kept - Complete Record Method - Partial Record Method - Specimen Ledger Accounts - Some unusual points to remember - Conversion of Consignment into joint venture.				
Unit:5	Hire Purchase and Instalment Purchase Systems			

Hire Purchase and Instalment Purchase Systems – Hire Purchase system – Definition - Main features – Instalment Purchase system – Distinction between Hire Purchase and Instalment Systems – Accounting treatment for hire purchase system – Model Journal entries – Calculation of Interest – Default and Repossession – Hire purchase Trading Account – Debtors Methods – Stock and Debtors system – Instalment purchase system – Meaning – Accounting treatment – Model Entries.

PRACTICAL EXERCISE

1. Visit any small trading company and collect the details of the method of accounting they follow.
2. Visit any vehicle show room and collect the method of hire purchase system used by them.

Pedagogy Strategies

Class room Lectures
 Problem Solving
 Class Presentations
 Video presentation : <https://youtu.be/rixCRyEsuOE>

REFERENCES

1. Financial Accounting – T.S. Reddy & Dr. A. Murthy – Margham Publications
2. Advanced Accountancy – R.L.Gupta & M. Radhasamy – Sultan Chand & Sons
3. Advanced Accountancy – M.C.Shukla & T.S.Grewal – Sultan Chand & Sons

FURTHER REFERENCE

1. Advanced Accountancy – S.P.Jain, K.L.Narang – Kalyani Publishers
2. Financial Accounting – S P Jain Vol. I - Kalyani Publishers
3. Financial Accounting – S P Jain Vol. I - Kalyani Publishers

Related Online Contents

- | | | |
|---|-----------------|---|
| 1 | SWAYAM | : https://swayam.gov.in/ |
| 2 | NPTEL | : https://onlinecourses.nptel.ac.in/ |
| 3 | e-PG- Pathshala | : https://epgp.inflibnet.ac.in/ |

Mapping with Programme Outcomes

	CO1	CO2	CO3	CO4	CO5	CO6	CO7
Disciplinary Knowledge	√		√		√		
Critical Thinking		√					√
Analytical Reasoning	√			√			√
Problem Solving			√			√	
Reflective Thinking		√			√		
Application Skills	√		√			√	
Decision-making Skill		√		√		√	
Employability Opportunities	√		√				√
Scientific Reasoning		√			√		
Professional Skills		√			√		

SEMESTER-II			
Core	Course code	Foreign Trade Policy and Procedures	B.COM IB
IV	21BIB24C		Syllabus 2021-22
Course Outcomes:			
On the successful completion of the course, student will be able to:			
1	Gain utmost knowledge on the highlights of EXIM policies.		
2	Relate on the role of various institutions help in foreign trade.		
3	Compare the functions of various Export promotion councils.		
4	Differentiate the idea of organisations promoting Foreign trade.		
5	Measure the advisory bodies in stimulating Foreign Trade.		
6	Examine the foreign trade activities for business employability		
7	Constructing an overall awareness for starting up a new business		
Unit:1	Foreign Trade Policy		
Foreign Trade Policy: Meaning, definition of Foreign Trade – Foreign Trade Policy 2015 – 2020 – Merchandise Exports from India Scheme (MEIS), Service Exports from India Scheme (SEIS) – Make In India – New initiatives for export oriented Undertakings (EOU's), Electronic Hardware Technology Parks (EHTP's) and Software Technology Parks (STPs) – SEL (Objectives, facilities and Incentives and Setting up of SEL). Free Trade and Warehousing Zones (Features, Benefits, facilities and FTWZ in India)			
Unit:2	Institutional Framework		
Institutional Framework: Ministry of Commerce (Role and Functions) – Commodity Boards (Tea, Coffee, rubber, Spices, Coconut, Tobacco, Central Silk Board – Role and its functions) – Role and functions of APEDA, MPEDA – Role and function of Export Inspection Council – Role and functions of IIFT, Indian Institute of Packaging, STC, MMTC, PEC, ECGC, Indian Trade Promotion Organisation.			
Unit:3	Role and functions of EPC		
Role and functions of EPC – EPC's under the Control of Department of Commerce (EEC, PEPC, CHLMEXCIL, CAPEXIL, SGEPC, GJEPC, Council for leather exports, Shellac- Plastic Export Promotion Council, EPC for EOU and SEL, PHARMEXCIL ,IOPEPC, Service export Promotion Council.			
Unit:4	Organizations under Ministry of Commerce		
Organizations under Ministry of Commerce – Role and functions of Federation of Indian Export Organization (FIEO), Indian Council of Arbitration, Indian Diamond Institute, Footwear design and development Institute, National Centre for Trade Information – Price Stabilisation Fund Trust – GSI India.			
Unit:5	Advisory Bodies		
Advisory Bodies: Role and functions of Board of Trade (BOT), Interstate Trade Council, Directorate General of Foreign Trade (DGFT), Directorate General of Supplies and Disposal (DGS&D), Directorate General of Anti-dumping Allied Duties (DGAD) – Role and functions of EXIM Bank.			
PRACTICAL EXERCISE			
1. Through online apply for RCMC in any of the EPC.			
2. Visit the website of All the EPC and create a report on the new initiatives taken.			
Pedagogy Strategies			
Class room Lectures			
Class Presentations			
Video presentations: 1. Export procedure: https://youtu.be/8q9zc9WrEjU 2. Import procedure in India:			

<https://youtu.be/P98RvtffLZc> 3. Foreign trade policy/ EXIM policy: <https://youtu.be/Gid6ifWZpno>.
Case Studies:1. Premier inn’s pestle analysis: <https://writepass.com/journal/2012/12/strategic-analysis-swot-pestel-porter-of-premier-inn-whitbread-plc/>2. swot analysis of ford motor company: <https://youtu.be/Py4aQCrDZqY>. 3. porter’s five forces analysis of Indian automobile industry: <https://pdfslide.net/documents/porters-five-forces-analysis-indian-automobile-industry-2.html>.

REFERENCES
 Foreign trade, Theory, Procedures and Documentation. Dr.Kushpat Jain, Himalaya publication, 2021.

FURTHER REFERENCE
 1. Export Import Procedures and Documentation – Thomos E.Johnson, 2010, Kindle Edition.
 2. Establishing Export Import Business in India, Vijesh Jain, Create space Independent publishing, 2015.

Related Online Contents

1	SWAYAM : https://swayam.gov.in/
2	NPTTEL : https://onlinecourses.nptel.ac.in/
3	e-PG- Pathshala : https://epgp.inflibnet.ac.in/
4.	Institute of Companies : http://www.icsi.edu/

Mapping with Programme Outcomes							
	CO1	CO2	CO3	CO4	CO5	CO6	CO7
Disciplinary Knowledge	√	√	√	√	√	√	√
Critical Thinking		√		√			
Analytical Reasoning	√		√			√	
Problem Solving		√				√	
Reflective Thinking	√			√			
Application Skills		√		√			√
Decision-making Skill		√	√			√	
Employability Opportunities	√			√			√
Scientific Reasoning		√			√		
Professional Skills	√		√				√

Year	Subject Title	Semester	Sub Code
2021 -22 Onwards	VALUE EDUCATION – GANDHIAN THOUGHTS (For all UG courses)	II	21VAL2GE

AECC-2 @ SEMESTER II

COURSE LEVEL OUTCOMES:

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

1. Interpret Gandhiji's experiments to his spiritual pursuits and search for purity, political activities through fasting protests, and even his role as an educator using diet and meals as teaching exercises.
2. Lead a life marked with humility and truthfulness and subsequent realization of the Truth as the purpose of human life.
3. Infer lessons that are fundamental to living in harmony and social progress such as respect, empathy, equality, solidarity and critical thinking.
4. Promote tolerance and understanding above and beyond our political, cultural and religious differences.
5. Create special emphasis on the defense of human rights, the protection of ethnic minorities
6. Emerge as responsible citizens with clear conviction to practice values and ethics in life.
7. Transform themselves to become good leaders.
8. Realize their role and contribution to the nation building.

UNIT I: Birth and Parentage - Childhood - At the High school - Stealing and Atonement - Glimpses of Religion - Gandhi's choice - Experiments in Dietetics - Acquaintance with Religions - The Great Exhibition.

UNIT II: The first case - Preparing for South Africa - same experiences - on the way to Pretoria – Coolie - Natal Indian Congress - Education of Children - Brahmacharya.

UNIT III: Simple life - The Boer war - Sanitary Reform and Famine Relief - Lord Curzon's Darbar - A month with Gokhale - Experiments in Earth and water treatment - Indian opinion - Coolie Locations or Ghettoes - The Black plague.

UNIT IV: The Magic spell of a Book - The Zulu Rebellion - The Birth of Satyagraha - More experiments in Dietetics - Kasturbai's Courage - Domestic Satyagraha- Fasting - Shanti Niketan - Woes of Third-Class passengers.

UNIT V: Kumbha mela - Lakshman Jhula - Founding of the Ashram - Abolition of Indentured Emigration - The Kheda Satyagraha - The Rowlatt Bills - Navajivan and young India - Congress Initiation - The Birth of Khadi.

TEXT BOOKS

1. M.K.GANDHI, "The Story of My Experiments with Truth", An Autobiography Apple publishing International(P) Ltd, Chennai.

2. . மகாத்மா காந்தியின் சுயசரிதை - சத்தியசோதனை தமிழாக்கம் -
-ரா.வேங்கடராஜ்*லு, நவஜீவன் பரசுராலயம், அகமதாபாத

PEDAGOGY STRATEGIES

- Board and Chalk lecture
- Powerpoint slide presentations
- Seminar
- Assignments
- Quizes
- Group discussion

COURSE LEVEL MAPPING OF PROGRAM LEVEL OUTCOMES.

		Course Level Outcomes (CLO)								
		1	2	3	4	5	6	7	8	
Program Level Outcomes (PLO)	1	Reflective thinking	✓	✓			✓		✓	✓
	2	Communication skills		✓		✓	✓	✓	✓	✓
	3	Critical thinking	✓			✓		✓	✓	✓
	4	Multicultural competence				✓	✓	✓	✓	✓
	5	Analytical reasoning		✓	✓	✓		✓		
	6	Problem solving		✓	✓	✓		✓	✓	✓
	7	Team work	✓		✓		✓	✓	✓	
	8	Leadership readiness/qualities			✓		✓	✓		✓
	9	Moral and ethical awareness	✓		✓		✓	✓		✓

Core	Course code	COST ACCOUNTING	B.COM IB	
			Syllabus	2021-22
V	21BIB31C			
Course Outcomes:				
On the successful completion of the course, student will be able to:				
1	Arrange all the cost accounting concepts used in business			
2	Constructing methods of costing and preparation of cost sheets			
3	Computing inventory control techniques and pricing of material issues			
4	Classify methods of measurement of labour turnover, remuneration and incentives premium and bonus plans			
5	Illustrate overheads, allocation of overhead cost and apportionment of overheads			
6	Measuring the cost procedure for process costing			
7	Interpret the job costing, contract costing and reconciliation of cost			
Unit:1	Cost Sheet			
Cost Sheet: Meaning and Definition of Cost, Costing, Cost Accounting - Scope and Objectives of Cost Accounting - Cost Accounting Vs Financial Accounting and Management Accounting - Advantages and Limitations of Cost Accounting - Installation of Costing System - General Principles of Cost Accounting - Classification of Cost - Methods of Costing - Types of Costing - Elements of Cost - Preparation of Cost Sheet Problems in Cost Sheet Tenders.				
Unit:2	Materials			
Materials – Meaning - Objectives of Material Control - Essentials of Materials Control - Advantages - Materials Management and Organisation of Material Control - Inventory Control - Inventory Control Techniques - Levels of Stock - EOQ - ABC Analysis - Perpetual Inventory System - Inventory Turnover Ratio - Pricing Of Material issues - Need for Pricing - Computation of Total Cost of Materials Purchased - Materials issue Procedure - Methods of Pricing Materials issues - FIFO, LIFO, Simple Average Method and Weighted average Method - Material Losses.				
Unit:3	Labour and Overheads			
Labour - Types of Labour - Objectives - General Techniques for Effective Control of Labour Cost - Labour Turnover - Meaning - Methods of Measurement of Labour Turnover - Causes for Labour Turnover - Time Keeping Department - Methods of Time Keeping - Remuneration and Incentives - Methods of Remuneration - Premium and Bonus Plans - Bonus Plan Systems. Overheads - Meaning - Importance - Classification of Overhead Costs - Collection of Production Overhead - Departmentalisation of Overheads - Allocation of Overhead Costs - Apportionment of Overhead Costs - Primary Distribution - Principles or Criteria for Apportionment of Overheads - Secondary Distribution of Overheads - Methods Of Secondary Distribution - Absorption of Overhead				
Unit:4	Process Costing			
Process Costing - Meaning - Characteristics Features - Advantages and Disadvantages - Distinction Between Process Costing and Job Costing - Costing Procedure - Important aspects of Process Costing - Process Losses - Inter Process Profit - Work -In-Progress and Equivalent Production - Joint Products and By Products.				
Unit:5	Job Costing, Contract Costing and Reconciliation of Cost and Financial Accounts			
Job Costing - Definition - Features - Objective - Essential Pre-Requisites - Merits And Demerits - Job Costing Procedure - Contract Costing - Definition - Characteristics Features - Distinction Between Job Costing and Contract Costing - Recording of Costs of Contract - Recording of Value and Profit on Contracts - Reconciliation of Cost and Financial Accounts - Importance - Causes of Disagreement In Profits - Procedure for Reconciliation - Presentation of Reconciliation.				
PRACTICAL EXERCISE				
1. Identify the items to be included and excluded in the cost system. 2. Analyse Research & Development cost in pharmaceutical & similar industry.				

Pedagogy Strategies	
Class room Lectures Problem Solving Class Presentations Video presentation: 1. Objectives of financial statements: https://youtu.be/kd22SfdQWkk 2. LIFO FIFO methods https://youtu.be/g4RkluP_WOE	
REFERENCES	
1. Cost Accounting by Prof. T.S. Reddy and Dr. Y. Hari prasad Reddy, Margham Publications, 2018. 2. R.S.N. Pillai and V. Bagavathi, "Cost Accounting", S. Chand and Company Ltd., New Delhi.Edn.2004 3. Cost Accounting by M.C.Shukla, T.S.Grewal and Dr.M.P.Gupta, S Chand Publicaions	
FURTHER REFERENCE	
1. S.P. Jain and KL. Narang, "Cost Accounting", Kalyani Publishers, New Delhi.Edn.2005 2. Cost Accounting by Jawahar Lal, Seema Srivastava, Manisha Singh, Mc Graw Hill Publications	
Related Online Contents	
1	SWAYAM : https://swayam.gov.in/
2	NPTEL : https://onlinecourses.nptel.ac.in/
3	e-PG- Pathshala : https://epgp.inflibnet.ac.in/

Mapping with Programme Outcomes							
	CO1	CO2	CO3	CO4	CO5	CO6	CO7
Disciplinary Knowledge	√		√	√	√		
Critical Thinking	√					√	√
Analytical Reasoning	√			√			√
Problem Solving		√			√		
Reflective Thinking			√			√	
Application Skills	√	√	√	√	√	√	√
Decision-making Skill		√		√			
Employability Opportunities		√		√		√	
Scientific Reasoning			√				√
Professional Skills	√	√	√	√	√	√	√

Core VI	Course code 21BIB32C	BANKING AND INSURANCE	B.COM IB	
			Syllabus	2021-22
Course Outcomes:				
On the successful completion of the course, student will be able to:				
1	Organise the fundamentals of banking and insurance operations			
2	Interrelate the functions of banking with legal framework			
3	Assess the functions of e-banking and its services			
4	Evaluate the lending operations of banks and identify causes of NPA in banks			
5	Prescribe the concept and principles of insurance			
6	Classify the types of insurance and its regulatory framework			
7	Specify the Artificial intelligence in banking and insurance activities for business			
Unit:1	Origin of Banks			
Origin of Banks: - The development of British Banking – History of Indian Banking Industry, Evolution of Banking – Classification of Banks – Economic and Monetary implications of Modern Banking Operations – Social Responsibility of Banks. Indian Banking System: - Common Identified System of Banks – Organization Structure of Indian Banking System – Public Sector Banks – Indigenous Banks – Small Banks – Payment Banks – Universal Banking – Central Banks – Unit Banks – Difference between Scheduled and Non-Scheduled Banks – Difference between Central Bank and Commercial Bank – RBI (Objectives, Functions, Departments).				
Unit:2	E-Banking			
Forms of E-Banking: Internet Banking – Automated Teller Machines – Tele Banking – Smart Card – Debit Card – E-Cheque, Features of Online Banking – Benefits and drawbacks of Internet Banking – Internet Banking Frauds, Prevention of Online Frauds (Do's and Don'ts) Mobile Banking – Services offered by Mobile Banking – Top Mobile Wallets in India – ATM – Types, Features, Advantages, Disadvantages, Electronic Fund Transfer (EFT) – Types (NEFT, RTGS, IMPS) – Uses, Benefits, drawbacks and Dimensions of E-Banking.				
Unit:3	Types of Accounts			
Current Accounts – Saving Accounts – Fixed Deposit Accounts – Recurring Deposit – Rules governing the operation of various forms of deposits – Procedure for opening Bank Accounts.				
Unit:4	Concept of Insurance			
Concept of Insurance: Evolution of Insurance – History of Insurance in India – Essentials of a valid Insurance Contract – Features of an Insurance Contract – Life assurance products – Role of IRDA – Features of Insurance broker – Salient features of Insurance Marketing Firms – Functions of Life Insurance Organisation.				
Unit:5	Life Insurance			
Life insurance – Underwriting: Factors considered while underwriting lives – Types of Risks – Steps in writing the underwriting process – underwriting considerations for blood related illness.				
PRACTICAL EXERCISE				
Collect application form of House loan, personal loan, trade loan, vehicle, jewellery, study loan and fill it and record it. Collect the application form of life insurance, Health insurance, and fill it and record it.				
Pedagogy Strategies				
Class room Lectures Class Presentations Discussions and Debate Case Studies: 1. Liability of a Bank in respect of a cleverly forged cheque: (Brahma Shum Shere Jung Bahadur and Other Vs Chartered Bank of India and Others, AIR 1956, 399). 2. Test of negligence in respect of a collecting banker: (Central Bank of India Vs. Gopinathan Nair and				

others AIR 1970 Ker 74).							
3. Case for AI: Altemeyer, B. (2019). Making the business case for AI in HR: two case studies. Strategic HR Review, 18(2), 66-70. Retrieved from https://www.emerald.com/insight/content/doi/10.1108/SHR-12-2018-0101/full/html							
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Agarwal, O. P. (2011). Banking and Insurance. New Delhi: Himalaya Publishing.							
Pankaj Kumar. : Insurance and Risk Management. Himalaya Publishing.							
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1 Black, K. J., & Skipper, H. J. (2000). Life and Health Insurance. London: Pearson Education.							
2. Gupta, P. K. (2011). Insurance and Risk Management. New Delhi: Himalaya Publishing.							
3. Mishra, M. N., & Mishra, S. B. (2007). Insurance Principles and Practice. New Delhi:]							
4. S. Chand Publishing. Suneja, H.R. Practical and Law of Banking. Himalaya Publishing House.							
5. Russell, S. J., & Norvig, P. (2019). Artificial Intelligence: A Modern Approach, 3rd Edition. New Jersey: Prentice Hall. Akerkar, R. (2018).							
6. Artificial Intelligence for Business. Basingstoke: Springer Nature Dhanrajani, S. (2018). AI & Analytics: Accelerating Business Decisions. New Jersey: Wiley							
Related Online Contents							
1	SWAYAM : https://swayam.gov.in/						
2	NPTEL : https://onlinecourses.nptel.ac.in/						
3	e-PG- Pathshala : https://epgp.inflibnet.ac.in/						
Mapping with Programme Outcomes							
	CO1	CO2	CO3	CO4	CO5	CO6	CO7
Disciplinary Knowledge	√	√	√	√	√	√	√
Critical Thinking	√		√		√		
Analytical Reasoning	√		√			√	
Problem Solving		√	√				√
Reflective Thinking		√		√			√
Application Skills		√		√		√	
Decision-making Skill	√				√		
Employability Opportunities			√			√	
Scientific Reasoning		√			√		√
Professional Skills	√			√			√

Core	Course code	SHIPPING AND AVIATION LOGISTICS	B.COM IB	
			Syllabus	2021-22
Course Outcomes:				
On the successful completion of the course, student will be able to:				
1	Generate the basis of logistics System with marketing			
2	Device the general structure of the shipping and aviation industry			
3	Organise the freight structure and practices in shipping and aviation trade			
4	Compile the shipping and aviation trade in Indian context			
5	Assess about containerization and dry port operations			
6	Evaluating the air freight structure and freight forwarding			
7	Determine the employability skills in the field of logistics, aviation and shipping trade			
Unit:1	Marketing Logistics System			
Logistics Introduction - Definition- Types of Logistics-Logistics Management – Definition- Concepts of Logistics- Objectives of Logistics- Logistics Performance Cycle- Stages of Logistics- Logistics Competency and Integrated Logistics- Logistics and Value Chain Concept - Logistics Interface with Marketing- Reverse Logistics- Green Logistics- Objectives of Logistics Management- Scope and Importance of Logistics Management – The Changing Logistics Environment- Key Elements of Logistics- Principles of Logistics Excellence.				
Unit:2	General Structure of Shipping and Aviation Industry			
Introduction- Different Types of Ships – Tankers- Bulk Carriers- General Cargo Vessels- Container Ships –Shipping Routes – Role of Suez and Panama Canals in Ocean Shipping – Operating Ships – Tramp Vessels and Liner Vessels –Organization of Shipping Company – Volume and Value of Trade- Constraints in World Tonnage- Flags of Convenience- Flags of Discrimination - Conference System: Origin –Types – Features – Organization – Advantages And Disadvantages of Conference System – Chartering: Types – Arbitration in Chartering – The Baltic Mercantile and Shipping Exchange. Air Transport – Advantages – constraints – Unit Load Device: Consortium – Hub & Spoke – Process Flow Advices – Booking – SLI – Labelling – Volume/ Weight Ratio – Shipment Planning – TACT – Air Cargo Rates and Charges – Cargo Operations – Customs Clearance				
Unit:3	Freight Structure and Practices			
Freight Rates-Principles – Contracts of Affreightment – Types of Sea Freight Rates – Conference Liner Tariffs – Rebate System – Factors Affecting the Fixation of Conference Liner Rates-Responsibilities of Shipper-Tramp Freights – Tramp Trade – Types of Tramp Freight – Ship owner’s Lien for Freight – Un Convention on Liner Code of Conduct: UNCTAD –Complaints Against Conference System – Battle for Code of Conduct – Un Convention the Final Act – Air cargo tariff structure – The Air Cargo Tariff (TACT), Chargeable Weight Currencies, Rates & Charges, General Rules of Cargo Rates & charges, Minimum Charges, General Cargo Rates (GCR), Specific Commodity Rates (SCR), Class Rates or Commodity Classification Rates, Lower Charge in Higher Weight Category Precedence of Rates & Charges, Valuation Charges, Other Charges and Fees.				
Unit:4	Shipping and Aviation			
Ports in India: Major Ports – Minor And Intermediate Ports – Major Problems at Indian Ports – Remedies – Indian Shipping at a Glance - Issues in Indian Shipping - Port Infrastructure Development – Role Of Intermediaries in Shipping: Shipping Agents, Non-Vessel Operating Common Carriers-Freight Brokers- Freight Forwarders- Custom House Agents- Stevedores: Dock Labour Gangs-Stowage Operational Consideration by Stevedores– Shippers Associations– The Directorate General of Shipping – Freight Investigation Bureau- Transchart/ Chartering Wing. Air freight Exports and Imports - Special Cargoes - Consolidation - Documentation - Air Way Bill (AWB) – Communication – Handling COD shipments – POD – Conditions of contract - Dangerous (DGR) or Hazardous goods.				

Unit:5	Containerisation and ICDs
Containerization – Genesis- The Concept of ‘Unit-Load’ – Containers – Classifications of Containers –Leasing of Containers – Benefits and Constraints in Containerization - FCL - Consolidation – LCL – Inland Container Depots- Roleand Functions of ICD– Container Freight Stations (CFS) – Export Clearance at ICDs – Clearance Procedure for Imports – Container Corporation of India Ltd – Multimodal Transportation: Intermodal Operation- The Multimodal transportation of Goods Act 1993 - Bill of Lading basics – MBL - HBL – CY – CFS - Advanced learning in Bills of Lading - Sea Way bill - Combined transport -Multimodal Transport Document (MTD)	
PRACTICAL EXERCISE	
Visit to any of the Dry port and record the operating procedures. Collect the various shipping routes and file it. Visit to any of the Major/minor sea port and collect the operating procedures.	
Pedagogy Strategies	
Class room Lectures, Class Presentations, Use of Case Studies: Case studies in logistics https://www.lordslogistics.com/case-studies-2/	
REFERENCE	
1. Logistics Management and World Seaborne Trade by Krishnaveni Muthiah, Himalaya Publishing House, 2018. 2. Logistics Management by K.Shridhara Bhat, Himalaya Publishing House, 2016.	
FURTHER REFERENCE	
1. Indian Shipping, Radha Kumud Mookerji, MunshiramManoharlal Publishers Pvt., Ltd., New Delhi. 2. Carriage of goods by sea / John F. Wilson (Harlow : Longman) 3. Containerization / (by) J.R. Whittaker (Hemisphere ; Wiley) 4. The economics of tramp shipping / (by) B.N. Metaxas. (Athlone Press) 5. Air transport logistics by Simon Taylor (Hampton) 6. Air cargo distributions: a management analysis of its economic and marketing benefits / [by] Paul Jackson and William Brackenridge (Gower Press) 7. Air freight: operations, marketing and economics / (by) Peter S. Smith (Faber)	
Related Online Contents	
1	SWAYAM : https://swayam.gov.in/
2	NPTTEL : https://onlinecourses.nptel.ac.in/
3	e-PG- Pathshala : https://epgp.inflibnet.ac.in/

Mapping with Programme Outcomes							
	CO1	CO2	CO3	CO4	CO5	CO6	CO7
Disciplinary Knowledge	√	√	√	√	√	√	√
Critical Thinking		√		√		√	
Analytical Reasoning	√	√			√	√	
Problem Solving		√		√		√	
Reflective Thinking	√		√		√		√
Application Skills	√		√		√		
Decision-making Skill	√		√		√		√
Employability Opportunities	√	√	√	√	√	√	√
Scientific Reasoning		√	√		√	√	
Professional Skills	√	√	√	√	√	√	√

SEMESTER-III			
Core	Course code	EXPORT MANAGEMENT	B.COM IB
VIII	21BIB34C		Syllabus 2021-22
Course Outcomes:			
On the successful completion of the course, student will be able to:			
1	Count the information on how to export.		
2	Gain familiarity over pricing strategies in Foreign Trade.		
3	Distinguish the required documents for export trade.		
4	Compute the identifying the terms of payment in exporting		
5	Conclude on the aspects of Exporting Financing.		
6	Classify the codes of ethics and human values		
7	Point out how forfeiting done in export trade		
Unit:1	Basics of Export		
Basics of Export: Concept and Reasons for Export – Planning for Export – Product Selection – Steps to be followed in Market Selection – General Provisions regarding Imports and Exports – Registration of Exporters, Steps in getting Importer Exporter Code Number (IEC) – Mandatory requirements to apply for IEC Code Number – Check list of documents to apply for IEC – Permanent IEC number – How to submit IEC Code application Export License – Canalisation – Application for an Export License – Sample Exports (Export of Samples sent by Post Parcel / Air Freight, against payment, Export of Software Samples). Codes of Ethics; Ethical Behaviour of Manager - Types of Values: Societal Values, Aesthetic Values, Organisational Values, Spiritual Values.			
Unit:2	Export Pricing		
Export Pricing: Factors determining Export Pricing – Evolution of INCO terms – INCO terms 2010 Rules (EXW, FCA, CPT, CIP, DAT, DAP, DDP) – INCO terms rules for Sea and Inland Waterway transport (FAS, FOB, CFR, CIF) – Rules for Domestic and International Trade.			
Unit:3	Export Documents		
Export Documents: Pre-Shipment documents – Meaning and types – Post Shipment documents – Meaning and types – Document related to goods – Document related to Payment – Documents related to Inspection – Documents related to Excisable goods – Certificates related to Shipment.			
Unit:4	Terms of Payment		
Terms of Payment: Meaning and Terms of Payment – Payment in advance – Documentary Collections – Steps in Documentary Collection – Documents against acceptance and payment – Meaning of Letter of Credit – Parties of L/C, parties concerned with L/C, Steps followed in L/C transaction – Issuance of L/C, payment under L/C – Advantages and disadvantages of L/C to exporter and importer – Types of L/C.			
Unit:5	Export Financing		
Export Financing: Meaning and choice of Strategy of trade financing – Types of export financing in India – Pre shipment / packing Credit (need and objective) – Stages of granting Pre Shipment Credit to exporter – Types of Pre Shipment rupee credit – Meaning and choice of post shipment credit – Types of Post Shipment rupee export credit – Post Shipment Credit in Foreign Currency Export Factoring – Meaning, types and limitations), Meaning types and working procedure of Forfeiting - Benefits to exporter and Banks			
Practical Exercise			
Prepare a chart exhibiting all the Inco terms with duties of exporter and importer Make a study report by visiting a bank by obtaining a form for opening letter of credit.			
Pedagogy Strategies			
1. Class room Lectures 2. Class Presentations 3. Discussions and Debate 4. Use of Case studies: 1. Nike – a global company: https://revive.digital/blog/nike-the-global-brands-journey/ 2. Wimbledon tennis balls- product of globalised world: https://news.sap.com/2015/07/the-			

unbelievable-journey-of-wimbledon-tennis-balls/

5.Video Presentations :1. Export procedure : <https://youtu.be/8q9zc9WrEjU>, 2. Import procedure in India: <https://youtu.be/P98RvtffLZc>.

REFERENCE

1.Export Import theory and Practices, procedures and Documentation, Belay Seyoum, Haworth publication 2010.

FURTHER REFERENCE

Export Import Management - Basics of International Trade & Transportation. Prem kumar, Akhand Publishing House, Delhi, INDIA, ISBN: 978-81-8435-534-5.

Vveinhardt, J., & Gulbovaite, E. (2015). Expert evaluation diagnostic instrument for personal and organizational value congruence. Journal of Business Ethics, 136(3), 481–501.

Related Online Contents

1	SWAYAM : https://swayam.gov.in/
2	NPTTEL : https://onlinecourses.nptel.ac.in/
3	e-PG- Pathshala : https://epgp.inflibnet.ac.in/
4	Institute of Companies : http://www.icsi.edu/

Mapping with Programme Outcomes

	CO1	CO2	CO3	CO4	CO5	CO6	CO7
Disciplinary Knowledge	√	√	√	√	√	√	√
Critical Thinking		√	√	√	√		
Analytical Reasoning		√	√			√	
Problem Solving	√		√		√		√
Reflective Thinking		√	√		√		√
Application Skills	√		√		√		√
Decision-making Skill	√		√		√		√
Employability Opportunities	√	√	√	√	√	√	√
Scientific Reasoning		√		√		√	
Professional Skills	√		√			√	

SEMESTER-III			
Allied	Course code	MS – OFFICE - LAB	B.COM IB
III	21BIB34A		Syllabus
Course Outcomes:			
On the successful completion of the course, student will be able to:			
1	Appraise the basis of computers with Microsoft office		
2	Judge the business documents using Ms Word		
3	Computing business letters to bulk using mail merge		
4	Classifying all statistical calculations in spreadsheet		
5	Organise database for retrieval in business using access		
6	Compile the representation of business activities and trend projections using PowerPoint		
7	Organise Microsoft software for business environment		
MS-WORD			
<p>Type chairman 's speech / Auditor's report/ Minutes/ Agenda and perform the following operations: Bold, Underline, Font size, Background color, Text color, Line spacing.</p> <p>Prepare an invitation for the department inauguration function using Text boxes and clip arts.</p> <p>Prepare a Class Time Table and perform the following operations: Inserting the table, Data Entry, Alignment of Rows and Columns, Inserting and Deleting the Rows and Columns.</p> <p>Prepare a Shareholders Meeting Letter for 5 Members using Mail merge operation.</p> <p>Prepare Bio-Data by using Wizard / Templates.</p> <p>Prepare a document in newspaper column layout.</p>			
MS-EXCEL			
<p>Prepare a Mark List of your Class (Minimum of 5 subjects) and perform the following operations: Data Entry, Total, Average, Result and Ranking, by using Arithmetic and Logical functions.</p> <p>Prepare final accounts (Trading, Profit & Loss account and Business Sheet) by using formula.</p> <p>Prepare a statement showing India's exports and imports for a period of 10 years.</p> <p>Prepare a statement showing export trends of India and illustrate in charts.</p> <p>Prepare a Product Life Cycle which should contain the following stages: Introduction, Growth, Maturity, Saturation and Decline.</p>			
MS-ACCESS			
<p>Prepare a payroll for employee database of an organisation with the following details. Employee id, employee name, date of birth, department designation, date of appointment, basic pay, dearness allowances, house rent allowances and other deductions if any perform queries for different categories.</p> <p>Create mailing labels for student database which should include at least three tables must have at least two fields with the following details: roll number, name, course, year, college name, university, address, phone number.</p> <p>Prepare a product invoice gathering price, quantity, and other descriptions for five products and enter in the access table in form design view</p> <p>Create forms with form wizard for student database.</p> <p>Create report with report wizard for the product database.</p>			
MS-POWERPOINT			
<p>Design presentation slides for a product advertisement of your choice.</p> <p>Design presentation slides for showing various shipping routes in the world.</p> <p>Design slides showing the functions of WTO.</p> <p>Design presentation slides about different types of ships and perform frame movement by inserting ClipArt's to illustrate running of an image automatically.</p> <p>Design presentation slides for the showing the role of Export Promotion Councils (EPC's) using animation effects and perform the following operations: creation of different slides, changing background colour, font colour using word art.</p>			

Practical Exercise

1. By taking live data from the website of the Government of India, use Spreadsheet for preparing frequency distribution, graphs, and calculate statistical measures like Correlation and Regression between variables (of their own choice).

2. Perform the exercises available at the link

https://docs.google.com/document/d/1rxbWhmUpQnQoQHZNEssv2uO3trUTicgHDPnzoW_1E/M/edit?usp=sharing

Pedagogy Strategies

Demonstrations

Tutorials

REFERENCES

1. Computer Applications in Management by Sanjay Saxena, Vikas Publishing House Pvt. Ltd.,

Mapping with Programme Outcomes

	CO1	CO2	CO3	CO4	CO5	CO6	CO7
Disciplinary Knowledge	√	√	√	√	√	√	√
Communication Skill		√	√	√	√	√	
Digital Literacy	√		√		√		
Leadership Readiness	√		√		√		√
Self-Directed Learning	√		√		√		√
Experimental Learning	√	√	√	√	√	√	√
Professional Skills	√	√	√	√	√	√	√
Team Work	√	√	√	√	√	√	√
Decision Making	√	√	√	√	√	√	√
Employability	√	√	√	√	√	√	√

SEMESTER-III			
SBS	Course code	EXPORT IMPORT DOCUMENTATION -	B.COM IB
III	21BIB35S	PRACTICAL	Syllabus 2021-22
Course Outcomes:			
On the successful completion of the course, student will be able to:			
1	Design the practical knowledge on preparing Master Documents I.		
2	Apply practical application on preparing Master Documents II.		
3	Demonstrate the concepts of Transportation documents.		
4	Create practical forms on Marine Insurance.		
5	Apply the concept of understanding various letters of credits.		
6	Evaluate the various shipping bills.		
7	Demonstrate the documents on Invoice, Export scheme, Declaration and Item details.		
Prepare a Master document – I Prepare a Master document -II Prepare a Commercial invoice Prepare a Packing list Prepare a Certificate of origin Prepare a Mate’s receipt Prepare a Bill of lading Prepare a Letter of credit Prepare a Marine insurance policy Prepare a Foreign bill of exchange Prepare a Shipping bill with <ul style="list-style-type: none"> Part- I - Shipping Bill Summary Part-II - Invoice Details Part-III - Item Details Part-IV – Export Scheme Details Part- V – Declaration Details Prepare an IEC form Prepare a fumigation certificate.			
PRACTICAL EXERCISE			
1. Make a vocabulary of various terms used in business documentation. 2. Collect some samples of business correspondence and documentations and find out their effectiveness.			
Pedagogy Strategies			
Demonstrations Tutorials			

Mapping with Programme Outcomes							
	CO1	CO2	CO3	CO4	CO5	CO6	CO7
Disciplinary Knowledge	√	√	√	√	√	√	√
Critical Thinking	√	√	√	√	√	√	√
Problem Solving	√	√	√	√	√	√	√
Leadership Readiness		√	√	√			
Self-Directed Learning	√		√		√		√
Application Skills	√	√	√	√	√	√	√
Professional Skills	√	√	√	√	√	√	√
Scientific Reasoning		√		√		√	
Decision Making	√	√	√	√	√	√	√
Employability	√	√	√	√	√	√	√

SEMESTER-IV				
Core	Course code	MANAGEMENT ACCOUNTING	B.COM IB	
IX	21BIB41C		Syllabus	2021-22
Course Outcomes:				
On the successful completion of the course, student will be able to:				
1	Label the fundamentals of management accounting for decision making			
2	Illustrate financial statement analysis, comparative income statements and balance sheets and common size statements			
3	Computing various types of ratio analysis for crucial decisions in business			
4	Categorize the fund from operations and fund flow statements			
5	Reconstruct statement of cash from operations showing sources and application of cash in business			
6	Determining profit volume analysis and break-even analysis			
7	Formulating various types of budgets and budgetary control methods in business			
Unit:1				
Management Accounting				
Management accounting – meaning – definition – Nature and Characteristics of management accounting – Scope – Objectives and functions – Distinction between Management accounting and Financial accounting – Distinction between management accounting and cost accounting – Merits and Limitations of management accounting. Financial Statement Analysis - Meaning – Nature – Functions – Types of analysis – limitations – Comparative income statements, comparative balance sheet – Common size statements (income & balance sheet) – Trend percentage.				
Unit:2				
Ratio Analysis				
Ratio Analysis – Meaning – Modes of Expressive Ratio – Step in ratio analysis – Advantages and Limitations of ratio analysis - Classification of Ratios (By statements, by users, by relative importance, by purpose/function) – Proprietary ratios – Turnover ratio – Solvency ratios.				
Unit:3				
Fund Flow and Cash Flow Analysis				
Fund flow Analysis – Concept of funds – Purpose – Working capital – identification of transactions which cause flow of funds – importance of fund flow statements – Limitations – Distinction between fund flow statement and balance sheet – Working capital statements – Funds flow statements – Funds from operations. Cash flow Analysis – Meaning and Importance – Difference between funds flow analysis and cash flow analysis - Benefits and Limitations of cash flow analysis –Source and Applications of cash – Adjusted profit and loss account – Statement of cash from operations – Cash from statements.				
Unit:4				
Break – Even Analysis				
Marginal costing – Meaning and Definition – Features – Advantages and limitations – Cost volume – Profit analysis – Applications of Marginal costing.				
Unit:5				
Budgeting and Budgetary control				
Budgeting and budgetary control – Meaning and Definition – Objectives of budgetary control – Advantages and Limitations of budgetary control – Essentials of budgetary control – Classification of budgets (according to time functions and basis of flexibility) – Important budgets (sales, production, cash, flexible budgets) – Zero base budgeting – Process of zero budgeting – Advantages and limitations of zero base budgeting.				
PRACTICAL EXERCISE				
1. Compute Break Even Sales for small shops like Grocery (kirana) store, pharmacy, etc. by finding out monthly sales volume, variable expenses and fixed expenses. 2. Based on the Break-Even Sales, a report shall be prepared and submitted to the proprietor suggesting possible improvement in the performance.				

Pedagogy Strategies	
1. Class room Lectures 2. Problem Solving 3. Class Presentations 4.Video presentations: 1. Introduction to Ratio Analysis https://youtu.be/O7NARL-d7Yo 2. Introduction to management accounting https://youtu.be/b4cXeMSK7JY 3. Types of budgets and budgetary control https://youtu.be/Uw6Al24oLDQ 4. Zero based budgeting https://youtu.be/atBgN9RpB8g 5. Marginal Costing https://youtu.be/WoabK4M-iVY 6. Cost volume profit analysis https://youtu.be/W5KiL_DjX_0	
REFERENCES	
Management Accounting by Prof T.S.Reddy and Dr.Y.Hariprasad Reddy, Margham Publications, 2018. Arora,M.N. (2012).Cost and Management Accounting. Mumbai:Himalaya Publishing House. Dr.Maheswari, S.N (2012).Management Accounting. New Delhi: Sultan Chand &Sons.	
FURTHER REFERENCES	
R.K. Sharma, Shashi k Gupta (2015). Cost & Management Accounting. New Delhi:Kalyani Publisher. E.Gordon, Sundram.N (2011).Management Accounting. Mumbai: Himalaya Publishing House. Khan,M.Y.&Jain,P.K.(2012) ManagementAccounting (4ed). NewDelhi: TataMcGraw.Hill	
Related Online Contents	
1	SWAYAM : https://swayam.gov.in/
2	NPTEL : https://onlinecourses.nptel.ac.in/
3	e-PG- Pathshala : https://epgp.inflibnet.ac.in/

Mapping with Programme Outcomes							
	CO1	CO2	CO3	CO4	CO5	CO6	CO7
Disciplinary Knowledge	√		√	√	√		
Critical Thinking	√					√	√
Analytical Reasoning	√			√			√
Problem Solving		√			√		
Reflective Thinking			√			√	
Application Skills	√	√	√	√	√	√	√
Decision-making Skill		√		√			
Employability Opportunities		√		√		√	
Scientific Reasoning			√				√
Professional Skills	√	√	√	√	√	√	√

SEMESTER-IV			
Core	Course code	EXECUTIVE BUSINESS COMMUNICATION	B.COM IB
X	21BIB42C		Syllabus 2021-22
Course Outcomes:			
On the successful completion of the course, student will be able to:			
1	Quote the basics of communication.		
2	Reproduce communication style for different people and purpose.		
3	Outline communication in conferences, meetings in order to execute their skills.		
4	Draft the business letters by themselves.		
5	Judge the genuineness of business operations.		
6	Design the digital signatures for higher officials in the organization.		
7	Paraphrase the techniques in writing.		
Unit:1 Communication			
Communication – Communication Cycle: The Sender, The Receiver; Brain Drain – The Sender, The Channel; Importance of Effective Communication in Business – Internal Communication, External Communication - Objectives of Communication - Types of Communication - Barriers to Communication - Overcoming Barriers – General Guidelines - Legal Aspects of Business Communication.			
Unit:2 Oral Communication and Written Communication			
Oral Communication – Advantages and Limitations; Two Sides of Oral Communication – Principles of Effective Communication – Effective Listening – Guidelines – Non-verbal Communication – Importance – Body Language; Written Communication – Purpose of Writing – Principles of Effective Writing – Merits & Limitations – Writing Techniques – Electronic Writing Process.			
Unit:3 Business Correspondence, Memorandums and Report Writing			
Business Correspondence – Need of a Business Letter - Functions of a Business Letter - Kinds of a Letter - Kinds of a Business Letter; Structure of Business Letter – Form of Layout – Style of Presentation – Memorandums – Purpose of Writing Memorandum – Advantages –The Memorandum Format; Report Writing – Types of Business Reports – Characteristics – Guiding Principles – Preparing a Report – Structure of a Report; Planning Business Messages – Six Planning Steps - Basic Organisational Plans.			
Unit:4 Presentation Skill and Group Communication			
Presentation Skill - Presentation – Elements of Presentation – Designing a Presentation – Using Visual Aids – Appearance and Posture – Rehearsal for Presentation – Tips for an Effective Presentation; Group Communication – Meetings – Meaning, Objectives and Types of Meeting – Procedure of Convening a Meeting – Notice – Agenda – Minutes of Meeting – Types of Minutes – Media Management – Press Releases – Characteristics – Press Conference - Media Interview – Seminars – Workshop – Conference – Business Etiquette.			
Unit:5 Communication and Technology and Cyber Security			
Communication and Technology – Role – Communication Network – Feature of Networking – Advantages of Networking – Intranet – Internet – E-mails – Advantages – B2C E-mails - B2B E-mails - E-mails Acronyms & Abbreviations - E-mail Etiquettes – SMS – Teleconferencing – Advantages and Disadvantages – Video Conferencing; Cyber Security – Introduction – Definition of Cyber Crime – Types of Cyber Crimes – Best Practices of Cyber Security; Digital Signatures – Introduction – Secure Way to Authenticate a Signature – Difference between Digital Signatures and Electronic Signatures; Cyber Prevention System – Types of Threat Solutions – Online Safety Tips.			
PRACTICAL EXERCISE			
Make a debate on the cyber security crimes happening in India. Create and Display the app's which prone to cyber threat and the software's which helps to prevent it.			

Pedagogy Strategies	
Class room Lectures 2. Class Presentations 3. Video Presentation: 1. Introduction to Business communication: https://youtu.be/YPwAc8ncBbc 2. Barriers to communication: https://youtu.be/ICwwrfDgKFs 3. Guidelines for effective business writing: https://youtu.be/RCXCi6szOy0	
REFERENCES	
1. Essentials of Business Communication – Rajendra Pal and J.S.Korlahalli – Sultan Chand & Sons 2. Business Correspondence – R.K.Chopra – Himalaya Publishing House	
FURTHER REFERENCES	
1. Business Communication – Vikram Bisen, Priya – New Age International Publishers 2. Cyber Security – S Ramkumar, B Nandhakumar – Vijay Nicole Imprints Private Limited	
Related Online Contents	
1	SWAYAM : https://swayam.gov.in/
2	NPTEL : https://onlinecourses.nptel.ac.in/
3	e-PG- Pathshala : https://epgp.inflibnet.ac.in/

Mapping with Programme Outcomes							
	CO1	CO2	CO3	CO4	CO5	CO6	CO7
Disciplinary Knowledge	√	√	√	√	√	√	√
Critical Thinking			√		√		
Analytical Reasoning	√			√			√
Problem Solving	√	√	√	√	√	√	√
Reflective Thinking		√		√			
Application Skills	√		√		√		√
Decision-making Skill		√		√		√	
Employability Opportunities	√	√	√	√	√	√	√
Scientific Reasoning		√		√		√	
Professional Skills	√	√	√	√	√	√	√

SEMESTER-IV				
Core	Course code	COMPUTERISED ACCOUNTING – TALLY (PRACTICAL)	B.COM IB	
XI	21BIB43C		Syllabus	2021-22
Course Outcomes:				
On the successful completion of the course, student will be able to:				
1	Illustrate the basis of accounting concepts using tally			
2	Calculate the trading, profit and loss a/c and balance sheet			
3	Interpret the stock summary and bill wise details			
4	Analyze the interest calculations and memo vouchers			
5	Examine the foreign exchange calculations			
6	Evaluate the cost categories and cost centers			
7	Operate the employability skills for the business enterprise			
<ol style="list-style-type: none"> 1. Create a company Arun & Co with all relevant details. 2. Create and display ledgers for the following. <ol style="list-style-type: none"> a) Cash A/c b) Building c) Machinery d) Capital e) Commission received f) Rent g) Indian bank h) Wages i) Depreciation j) Purchases k) Purchases Returns l) Salary m) G.S.T. 3. Create vouchers for the following and voucher alteration and deletion. <ol style="list-style-type: none"> (i) Receipts (ii) Payment (iii) Contra (iv) Purchases (v) Sales (vi) Debit note (vii) Credit note. 4. Create vouchers for Payments made by cash. <ol style="list-style-type: none"> (i) Paid the petty cash by cash Rs.1,000 (ii) Furniture purchases Rs.20,000 (iii) Salaries paid Rs.10,000 (iv) Rent Rs.4,000 (v) Electricity Charges Rs.3,000 (vi) Telephone Charges Rs.3,500 (vii) Cash Purchases Rs.5,000 5. Create vouchers for payment made by petty cash. <ol style="list-style-type: none"> (i) Conveyance Rs.150 (ii) Postage Rs.200 (iii) Stationeries Rs.200 (iv) Depreciation Rs.2,000 (v) Staff welfare Rs.300 6. Create accounting Vouchers and find trail balance. <ol style="list-style-type: none"> (i) Received cash from Vasu Rs.25000 (ii) Paid Cash in Indian Bank Rs.50000 (iii) Paid cash to Raman Rs.1000 (iv) Bought goods for cash Rs.7000 (v) Bought goods on credit from Rajan Rs.1800 (vi) Sold goods for cash Rs.10,000 				

(vii) Sold goods on credit to Palani Rs.7,000

7. Create vouchers and show final accounts of Ms.Shanthi Ltd.

- (i) Started Business with Rs. 1,00,000
- (ii) Bought goods for cash Rs. 20,000
- (iii) Sold goods to Lakshmi on credit Rs. 5000
- (iv) Received commission Rs. 300
- (v) Cash sales Rs. 10,000
- (vi) Bought goods from Meenakshi Rs 6000
- (vii) Paid cash to Meenakshi
- (viii) Paid salaries Rs. 2,000
- (ix) Paid rent Rs. 1,000.

8. Kiran Electricals started business of Electrical items

1.8.2002 Received cash for capital Rs.8,00,000/-

1.8.2002 Deposited in UCO Bank Rs.3,00,000/-

7.8.2002 Purchases made from Nisha Fan House (No 124) {due date 14/8}

Ceiling Fan 500 Nos. @ Rs.1500

Table Fan 500 Nos. @ Rs.1200

10.8.2002 Purchases made from Rani Electricals (Inv.No. 111) {due date 18/8}

Ceiling Fan 150 Nos. @ Rs.1500

Table Fan 150 Nos. @ Rs.1200

20.8.2002 Returned 10nos of Ceiling Fan & 5nos of Table Fan for the order No 124

22.8.2002 Sales made to Anjali Traders (no.2. due date 1.9)

Ceiling Fan 300 Nos @ Rs.2,000

Table Fan 300 Nos @ Rs.1,500

GST @ 4%

2.9.2002 Sales made to ABI Traders (3, due date 10.9)

Ceiling Fan 200 Nos

Table Fan 200 Nos

GST @ 4%

9. Kishore Trading company started a Business of Graments from 01-04-2001.

01-04-2001 Received capital by cash Rs.5,00,000

01-04-2001 Cash Deposited in SBI Rs.2,00,000

05-04-2001 Credit Purchase

Purchases from Royal Textiles (Invoice No 123)

Cotton sarees 50 Nos at Rs.300.00

Chudithar 50 Nos at Rs.400.00

07-04-2001 Purchases from Kishore textiles (Invoice No. 20)

Cotton Sarees 50 Nos at Rs.300.00

Chudithar 50 Nos at Rs.400.00

10-04-2001 Purchases from Santhosh Textiles (invoice No. 53)

T-Shirts 100 Nos at Rs. 100.00

Jeans Pant 100 Nos at Rs.1,000.00

10-04-2001 Cash Purchases

Cotton sarees 50 Nos at Rs.300.00

Chudithar 50 Nos at Rs.400.00

15-04-2001 Credit Sales

London Stores (Invoice No.1)

Cotton Sarees 60 Nos at Rs. 500.00

Chudithar 100 Nos at Rs. 750.00

T-Shirt 60 Nos at Rs.1,000.00

Jeans Pant 60 Nos at Rs.1,300.00

+GST 4% on total sales

17-04-2001 Cash Sales

London Stores (Invoice No.1)

Cotton Sarees	40 Nos at	Rs. 500.00
Chudithar	25 Nos at	Rs. 750.00
T-Shirt	20 Nos at	Rs.1,000.00
Jeans	20 Nos at	Rs.1,300.00

+GST 4% on total sales

20-04-2001 Payments made by cheque.

Royal Textileas Rs.25,000.

. From the following of balance of Mr.Arun, prepare Trading account for the year ending 31.12.20.....

Opening stock 1.1.20.....	12,000
Purchases	28,000
Carriage inwards	200
Sales Returns	1,200
Purchases Returns	1,200
Sales	40,000
Wages	1,500
Stock onhand 31.12.20..	14,000

11. From the following balances of Mr. Kumar prepare Trading and Profit and Loss Account and balance sheet for the year ending 31.3.2004

Capital	20,000
Interest (Dr)	750
Rent	325
Tax, Insurance	75
Machinery	10,000
Sundry Debtors	20,000
Loan on Mortgage	15,000
Wages	15,300
Stock (01.01.2004)	4,500
Salaries	3,600
Bills Payable	2,000
Loose Tools	500
Bank balance (Cr)	3,500
Bill Receivable	1,500
Sundry Creditors	10,000
Business Premises	20,000
Purchases	21,000
Cash in hand	500
Stationeries	250
Office Expenses	350
Sales	48,200
Closing Stock	4,000

12. Create stock groups, items and units of measure from the following and show stock summary

Stock groups: Rollers and Bearings, Nuts and Bolts, Needles, Levers.

Stock items.

Item	Qty	Rate (Rs)	units
Steel ball bearing	5 nos	2145	inch
Tape roller	7 nos	2300	inch
Swivel cater wheel	3 nos	1800	inch
Garage roller	6 nos	1000	inch
Door roller	10 nos	500	inch
Carriage bolts	2 nos	1000	Dozen
Hex bolts	3	800	Dozen
Axle hat nuts	5	500	Dozen
Coupling nuts	7	799	Dozen
Wheel nuts	4	400	Dozen
Ball point needles	15	100	inch
Stretch needles	25	100	inch
Twin needles	12	100	inch
Pad lock lever	3	750	feet
Brake lever	7	400	feet

13. Invoice billwise details the following components purchased by Rahul & Co.

CPU	50 Nos	15,000
Keyboard	50 Nos	7,000
Mouse	50 Nos	1,500
IC chip	100 Nos	1,000

14. Create bill wise details from the following

Capital 2,50,000

Sundry debtors

Athul (P)ltd 5,160

Bill No.	Date	Amount	Due days
S/01-02/301	27.01.02	1430	30
S/01-02/304	26.2.02	1730	30
S/01-02/309	27.3.02	2000	45

Sundry Creditors

Rahul&Sons 7050

Bill No.	Date	Amount	Due days
C/01-02/1248	26.1.2002	1500	30
C/01-02/1252	21.2.2002	4050	30
C/01-02/1282	25.3.2002	1500	45

15. Interest Calculation.

Fixed deposit Rs.1,50,000

Interest rate 12% @ 365 day a year

Display interest amount from 1.4.2020 to 31.3.2021.

16. Memo vouchers

An advance amount paid Rs.15,000 to sales executing for travelling. The actual expenses for travelling incurred Rs.5000.

17. Calculate Forex value

- i) On 1-12- Sold to foreign customer 100 bags of wheat at the rate of 25\$ per bag (new ref export 1 due dates 7 days)
- ii) On 15-12 received from foreign customer 2000\$ @ 39 per \$ plus bank Charge 50 \$ std rate 35 per \$ selling rate 36 \$ buying rate 37 per \$
- iii) On 1-12 the rates for pounds are as follows
Std rate 50 per pound: Selling rate 51per pound: buying rate 52 per pound
- iv) On 12-12 purchased from foreign supplier 200 bags of wheat @ 5 pound per bag. The rupee was being traded at Rs.52 per pound. Due days is 15 day
- v) On 20-12 paid to the foreign supplier 1000 pounds at Rs.53 per pound bank charges incurred was Rs.2000

18. Mr. A started a business in name of XYZ & co on 1/4/06

- 1/4/06 Standard Rate Dollars 52,54,51
- 2/4/06 Received Capital from his uncle 1000 dollars.
- 2/4/06 Standard Rate Dollars 50,51,50
- 3/4/06 Purchased items for 100 Dollars
- 3/4/06 Standard Rate Dollars 48,49,47
- 4/4/06 Received 500 Dollar from BB
- 4/4/06 Standard Rate Dollar 55,57,54
- 5/4/06 Sold goods to XX for 50 Dollars
- 5/4/06 Standard Rate Dollars 58,59,57
- 6/4/06 Bank Charges 50 Dollars

19. Cost Categories:

Create a cost category for the department with cost centres sales, Purchases, Account and Computer.

Paid salaries Rs.45,600

Account Rs.12,300, computer Rs.16,780, Purchases Rs.87,900 and sales Rs.7,730.

(ii) Paid telephone charges Rs.25,670

2434280 – Rs.12,340, 24311157 Rs.6,780 and 24314320 – Rs.6,550

Conveyance paid through cash Rs.2,690 and allocate expenses in the ratio Accounts 20%, Computer 30%, Purchases 15% and sales 35%

20. Cost Category : Chennai, Bangalore, Madurai

Cost Centres : Marketing, Finance, Administration

(i)Paid salary to staff Rs. 1,05,000/- (C – 35,000, M – 35,000, B – 35,000)

M – 15,000, F – 10,000, A – 10,000.

(ii) Paid Rent for Madurai Rs.7500, for Chennai Rs.8,000, for Bangalore Rs.10,000.

(iii) Paid Stationeries Rs.3,500 each for all branches

(iv) Paid Electricity charges Rs.4,000 for Madurai, Rs.5,500 for Chennai, Rs.7,500 for Bangalore.

(v) Paid sales tax Rs.1,500 each for all branches

(vi) Paid IT Rs.1,500 each for all branches.

Pedagogy Strategies

Class room Lectures

Class Presentations

Demonstrations

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2	NPTEL : https://onlinecourses.nptel.ac.in/
3	e-PG- Pathshala : https://epgp.inflibnet.ac.in/

Mapping with Programme Outcomes							
	CO1	CO2	CO3	CO4	CO5	CO6	CO7
Disciplinary Knowledge	√	√	√	√	√	√	√
Communication Skill		√	√	√	√	√	
Digital Literacy	√		√		√		
Leadership Readiness	√		√		√		√
Self-Directed Learning	√		√		√		√
Experimental Learning	√	√	√	√	√	√	√
Professional Skills	√	√	√	√	√	√	√
Team Work		√		√		√	
Decision Making	√	√	√	√	√	√	√
Employability	√	√	√	√	√	√	√

SEMESTER-IV			
Core	Course code	MARKETING MANAGEMENT	B.COM IB
XII	21BIB43C		Syllabus
Course Outcomes:			
On the successful completion of the course, student will be able to:			
1	Apply the key concept and elements in marketing management		
2	Outline the role of marketing in a business context.		
3	Design awareness and consideration of tools available to a marketer.		
4	Analyse the global marketing environment and its opportunities.		
5	Measure the green marketing environment for business and environmental sustainability		
6	Demonstrate the green consumers strategies for today's marketing		
7	Evaluate new techniques in present market conditions		
Unit:1	Market, Marketing Concept		
Market – Marketing – Selling –Meaning and Definition –Objectives and Importance of Marketing – Evolution of the Concept of Marketing – Modern Marketing Concept – Marketing Functions – Consumer Behaviour - Market Segmentation- Basis – Criteria – Benefits.			
Unit:2	Marketing Mix Decision		
Marketing Mix Decision -Product Decisions: Concept and classification; Levels of Product. Designing value – Product-mix dimensions, strategies and types; Branding- functions, strategies, types and qualities of good brand name; Packaging and Labelling- functions, types and ethical aspects; Product support services. New Product Development: Product life cycle – concept and marketing strategies; New product development- concept and process.			
Unit:3	Pricing		
Pricing – Definition – Objectives – Factors affecting Price Determination – Methods of Setting Price – Cost, Demand and Competition - Kinds of Pricing.			
Unit:4	Promotion		
Promotion- Meaning and Definition-Sales Promotion – Objectives and Importance of Sales Promotion – Salesmanship – Essential Qualities of Good Salesman. Advertising – Meaning – Objectives – Functions and Importance – Publicity – Kinds of Media.			
Unit:5	Introduction to green marketing		
Introduction to green marketing- evolution of green marketing- importance of green marketingbenefits of green marketing- Green marketing planning- Green marketing implementation - green marketing mix- strategies to green marketing- Enviropreneur Marketing - Environmental sustainability: Sustainable Development Goals (SDGs): Meaning, Background, Transition from Millennium Development Goals (MDGs) to SDGs. Green consumers-Five shades of green consumers-Segmenting the green consumers, based on Green interest- Green consumer's motives-Buying strategies of green consumers- green product and pricing – green washing- strategies for establishing credibility for sustainable branding of green products- green behaviour.			
PRACTICAL EXERCISE			
Prepare a list of top ten companies practicing green marketing in India. What initiatives are initiated by Tamilnadu government on protecting the environment?			
Pedagogy Strategies			
Class room Lectures2. Class Presentations 3.Case studies: 1.Shoe care Market: A Liquid Turn, a case study adapted by Jain, Sanjay K. (2010) 2.Tata Nano: The Little Car, a case study adapted by Jain, Sanjay K. (2015) 3.Vicks Vapor rub, a case study adapted by Jain, Sanjay K. (2010)			

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7. Edwards, A. R., & Orr, D. W. (2005). The Sustainability Revolution: Portrait of a Paradigm Shift. British Columbia: New Society Publishers.	
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9. Rogers, P. P., Jalal, K. F., & Boyd, J. A. (2012). An Introduction to Sustainable Development. Abingdon: Routledge.	
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3	e-PG- Pathshala : https://epgp.inflibnet.ac.in/

Mapping with Programme Outcomes							
	CO1	CO2	CO3	CO4	CO5	CO6	CO7
Disciplinary Knowledge	√	√	√	√	√	√	√
Critical Thinking	√		√		√		√
Analytical Reasoning		√		√		√	
Problem Solving	√		√		√		√
Reflective Thinking		√	√				√
Application Skills	√		√		√		√
Decision-making Skill	√	√	√	√	√	√	√
Employability Opportunities	√	√	√	√	√	√	√
Scientific Reasoning		√	√	√			
Professional Skills	√	√	√	√	√	√	√

SBS	Course code	EXPORT IMPORT CORRESPONDENCE –	B.COM IB	
II	21BIB46S	PRACTICAL	Syllabus	2021-22
Course Outcomes:				
On the successful completion of the course, student will be able to:				
1	Recite the concepts of business correspondence.			
2	Demonstrate the letters on Bill of Exchange and bills.			
3	Associate the letter of credit.			
4	Examine the letters on Delivery terms.			
5	Operate the letters on forwarding.			
6	Evaluate the forms of letters on Shipping bills.			
7	Demonstrate the letters on Container leasing.			
<p>Write a letter for a general enquiry asking for concessions.</p> <p>Write a letter for forwarding order with specific instruction on packing, colour, design and terms of payment.</p> <p>Prepare an invoice with a clear note on the CIF charges.</p> <p>Write a letter indicating the errors on accounting.</p> <p>Write a letter on advising despatch of bill.</p> <p>Write a letter on advising bill of exchange.</p> <p>Write a letter on advising despatch of a Sight bill.</p> <p>Write a letter on request to a bank to forward a bill.</p> <p>Write a letter on request to a bank to accept a bill.</p> <p>Advice importers bank to open a Letter of Credit.</p> <p>Write a letter on confirming the letter of credit (confirming bank) to the exporters.</p> <p>Request for a quotation for delivery by road.</p> <p>Request for advice of delivery.</p> <p>Place a complaint of damage in delivery by road.</p> <p>Place a reply to complaint of damage.</p> <p>Request for a quotation for delivery by air.</p> <p>Quotation for delivery by air.</p> <p>Request for freight rates and sailings.</p> <p>Reply for request on freight rates and sailings.</p> <p>Instruction to a forwarding agent.</p> <p>Forwarding agents enquiry for freight rates.</p> <p>Advice of shipment to importers forwarding agents.</p> <p>Advice of shipment to importer.</p> <p>Delay in arrival of shipment & shipping company reply.</p> <p>Enquiry to a container company & reply from Container Company.</p> <p>Enquiry for a time charterer and ship broker's reply.</p> <p>Request for marine insurance quotation & quotation for marine insurance.</p>				
PRACTICAL EXERCISE				
<p>1. Make a vocabulary of various terms used in business documentation.</p> <p>2.. Collect some samples of business correspondence and documentations and find out their effectiveness Effectiveness.</p>				
Pedagogy Strategies				
<p>Class room Lectures 2. Class Presentations 3. Demonstrations</p> <p>4.Video presentation: Guidelines for effective business writing: https://youtu.be/RCXCi6szOy0</p>				

Mapping with Programme Outcomes							
	CO1	CO2	CO3	CO4	CO5	CO6	CO7
Disciplinary Knowledge	√	√	√	√	√	√	√
Critical Thinking	√	√	√	√	√	√	√
Problem Solving	√	√	√	√	√	√	√
Leadership Readiness		√	√	√			
Self-Directed Learning	√		√		√		√
Application Skills	√	√	√	√	√	√	√
Professional Skills	√	√	√	√	√	√	√
Scientific Reasoning		√		√		√	
Decision Making	√	√	√	√	√	√	√
Employability	√	√	√	√	√	√	√

SEMESTER-V			
Core	Course code	CORPORATE ACCOUNTING	B.COM IB
XIII	21BIB51C		Syllabus
Course Outcomes:			
On the successful completion of the course, student will be able to:			
1	Label the fundamentals of corporate accounting concepts for business		
2	Discriminate the basic provisions towards issue of shares in the market		
3	Compute the concepts of debentures and its accounting		
4	Analyse the companies final accounts and managerial remuneration		
5	Estimate the methods of goodwill and shares		
6	Categorize the liquidation of company's accounts		
7	Subdivide the deficiency accounts in a company		
Unit:1	Issue of Shares		
Issue of Shares: Par, Premium and Discount- Forfeiture- Reissue- Surrender of Shares- Right Issue- Underwriting.			
Unit:2	Redemption of Preference Shares		
Redemption of Preference Shares, Debentures- Issue- Redemption: Sinking Fund Method			
Unit:3	Final Accounts of Companies		
Final Accounts of Companies (New Format)- Calculation of Managerial Remuneration.			
Unit:4	Valuation of Goodwill and Shares		
Valuation of Goodwill and Shares- Need- Methods of Goodwill and Shares			
Unit:5	Liquidation of Companies		
Liquidation of Companies- Statement of Affairs- Deficiency A/C.			
PRACTICAL EXERCISE			
Collect prospectus issued by reputed companies; examine the matters related to issues of shares. Collect information from business newspapers and periodicals on amalgamation of companies and prepare a report.			
Pedagogy Strategies			
Class room Lectures 2. Problem Solving 3. Class Presentations			
REFERENCES			
Dr. M.A. Arulanandam, Dr.K.S. Raman, "Advanced Accountancy, Part-I", Himalaya Publications, New Delhi Shukla M.C., Grewal T.S & Gupta S.L., "Advanced Accountancy", S. Chand & Co., New Delhi. Reddy & Murthy, "Financial Accounting", MarghamPublications, Chennai, 2004.			
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2	NPTEL	: https://onlinecourses.nptel.ac.in/	
3	e-PG- Pathshala	: https://epgp.inflibnet.ac.in/	

Mapping with Programme Outcomes							
	CO1	CO2	CO3	CO4	CO5	CO6	CO7
Disciplinary Knowledge	√		√	√	√		
Critical Thinking	√					√	√
Analytical Reasoning	√			√			√
Problem Solving		√			√		
Reflective Thinking			√			√	
Application Skills	√	√	√	√	√	√	√
Decision-making Skill		√		√			
Employability Opportunities		√		√		√	
Scientific Reasoning			√				√
Professional Skills	√	√	√	√	√	√	√

SEMESTER-V			
Core	Course code	INCOME TAX LAW & PRACTICE	B.COM IB
XIV	21BIB52C		Syllabus
Course Outcomes:			
On the successful completion of the course, student will be able to:			
1	Propose the fundamental basis of direct tax		
2	Identify the fundamental concept of income tax act 1961		
3	Determine the idea of various sources of income.		
4	Apply the income tax laws for computation of an individual's adjusted gross incomes		
5	Evaluate individual income computation statement.		
6	Interpret the profits and gains from business and profession		
7	Evaluate the income from house property		
Unit:1			
Income Tax			
Income Tax – Introduction –Definitions under Income Tax Act – Person – Assesses – Income – Gross Total Income – Total Income – Assessment Year – Previous Year – Exception to General Rule – Residential Status – Scope of Total Income. Concept of Income Tax-Finance Bill & Act; Definitions: Assesse, Person, Assessment year, Previous year, Income, Total Income and Agricultural Income – Concept of Capital & Revenue (a) Receipts (b) Payments (Expenditure) and (c) Loss – Meaning & brief explanation of Return of Income (Sec.139 /140), PAN (Sec.139 A) Charge of Income - Tax Residence Status of Individuals - Scope of Total Income - Income deemed to be received - Income Deemed to accrue or arise in India – Computation of total income based on Residential Status.			
Unit:2			
Income from Salaries			
Brief introduction – Income from Salary – Definition; Characteristics of Salary Income; Computation of Salary Income – Basic Salary – Allowances – Perquisites - Leave Encashment - Commutation of Pension - Death-cum-Retirement Benefits – Gratuity - Compensation Received on Termination of the Service, Deduction from Gross Salary u/s 16 – Computation of income from salary.			
Unit:3			
Profits and Gains of Business and Profession			
Computation of Income under this head - Allowable Expenses - Expenses expressly disallowed - Problems relating to business (sole trader only) and Problems on profession relating to Chartered Accountant, Advocate and Doctor.			
Unit:4			
Income from House Property			
Meaning – Types of House Properties - Annual value Determination in different satiations: House Property Let out but remained Vacant – Unrealized rent - Deductions for let out House properties – Annual Value of Self Occupied House Property –Deduction for Self-Occupied Property – House Property Income Exempted from Tax – Computation of Income from Let Out House Property, income From Self Occupied House Property.			
Unit:5			
Income from other Sources			
Income from other Sources-General Income-Specific Income – Set Off, Carry Forward and Set off of Losses. Exempted Incomes- Deductions from Gross Total Income - 80C to 80GG, 80QQB and 80U (Theory only). Calculation of Tax Liability of Individual			
PRACTICAL EXERCISE			
1. Identify five individuals above the age of 18 years without PAN Card. Educate them about the relevance of getting a PAN card issued from IT Department of India and help them fill the online application form for generating their PAN Card. 2. Also, educate them about the significance of filing return and help them fill the same online. Prepare and present a report of the key learning's from the exercise.			
Pedagogy Strategies			
Class Room Lectures 2. Problem Solving 3. Class Presentations			

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3	e-PG- Pathshala : https://epgp.inflibnet.ac.in/

Mapping with Programme Outcomes							
	CO1	CO2	CO3	CO4	CO5	CO6	CO7
Disciplinary Knowledge	√		√	√	√		
Critical Thinking	√					√	√
Analytical Reasoning	√			√			√
Problem Solving		√			√		
Reflective Thinking			√			√	
Application Skills	√	√	√	√	√	√	√
Decision-making Skill		√		√			
Employability Opportunities		√		√		√	
Scientific Reasoning			√				√
Professional Skills	√	√	√	√	√	√	√

SEMESTER-V			
Core	Course code	PACKAGING FOR EXPORT IMPORT TRADE	B.COM IB
XV	21BIB53C		Syllabus
Course Outcomes:			
On the successful completion of the course, student will be able to:			
1	Count the fundamentals and its designs of packaging.		
2	Develop the types of flute depending on the products.		
3	Infer the label components as per the requirement.		
4	Examine the printing techniques		
5	Separate the various forms of Packaging.		
6	Analyse the environmental issues through packaging waste.		
7	Interpret on recycled packaging materials.		
Unit:1	Overview of Packaging		
Overview of Packaging – Need for Packaging – Historical Development – State-of-the-Art – Definition of Packaging – Types of Packaging – Who Needs Packaging – Hazards in Distribution - Functions of Package. Package Design – Design Fundamentals – Need for Changes in Package Design – Features of Effective Design – Design Factors - Customer Appeal - Packaging Graphics – Package Graphic Design - Package Colour – Role of Colour as Sale Medium - Choice of Colour for Packaging - Shelf-life – Evaluation of Shelf-life.			
Unit:2	Paper and Paper Boards		
Paper and Paper Boards – Types of Paper – Coarse Paper, Fine Paper; Treated Papers – Wax Treated Paper, Laminated Paper; Advantages and Limitations of Paper Based Package Materials – Folding Cartons – Setup Boxes – Style of Setup Boxes - Corrugated Board – Properties of Corrugated Board – Flute Selection – Types of Corrugated Boxes - Fibre Drum – Advantages of Fibre Containers - Multiwall Paper Sacks – Plastic Woven Sacks – Paper Bags.			
Unit:3	Primary, Secondary & Tertiary Packaging		
Primary, Secondary & Tertiary Packaging – Consumer Packaging – Requirements of Consumer Packaging – Identification Codes, Bar Codes – Electronic Data Interchange (EDI) – Universal Product Code (UPC) – GS1 Standards – Package Labels – Symbols used on Packages and Labels – Packaging for Marketing and Visual Appeal – Biodegradation – Recycling Glass, Plastic & Paper-Reuse.			
Unit:4	Materials Handling		
Materials Handling – Introduction, Methods; Equipments – Containerization & cubic utilization, forklift, cranes, conveyors, trucks, AGV; Pallets – types, materials, stacking, storage; Package design requirements for materials handling system, Unitization – labelling, strapping, stretch wrapping.			
Unit:5	Printing for Packaging		
Printing for Packaging – Lithography, Flexography, Rotogravure, Silkscreen, Digital – Reprographics – Photocopier, Printer, Scanner, Binder, Laminator, Desk Top Publishing Software – Packaging and Environmental Sustainability – Environmental Considerations and objectives – Life Cycle Assessment (LCA) – Environmental Issues and Solutions of Packaging Wastes – Environmental Legislations.			
PRACTICAL EXERCISE			
1. Identify three key functions of a typical food package. 2. Explain how each food package design works			
Pedagogy Strategies			
Class room Lectures 2. Class Presentations 3. Videos presentation: https://www.youtube.com/watch?v=eknLpjwVtBg			

REFERENCES	
1. S.Natarajan, M.Govindarajan, B.Kumar, Fundamentals of Packaging Technology, PHI Learning Private Limited.	
2. Soroka,W, Fundamentals of Packaging Technology – IPP, 1995	
FURTHER REFERENCE	
3. Calver, G, What is Packaging Design – Rot vision, 2003	
4. Scott Boylston, Designing Sustainable Packaging, Lawrence King, 2009.	
Related Online Contents	
1	SWAYAM : https://swayam.gov.in/
2	NPTTEL : https://onlinecourses.nptel.ac.in/
3	e-PG- Pathshala : https://epgp.inflibnet.ac.in/

Mapping with Programme Outcomes							
	CO1	CO2	CO3	CO4	CO5	CO6	CO7
Disciplinary Knowledge	√			√	√		
Critical Thinking		√	√				
Analytical Reasoning						√	√
Problem Solving				√		√	
Reflective Thinking	√		√		√		
Application Skills		√		√			
Decision-making Skill		√			√		
Employability Opportunities	√				√		
Scientific Reasoning			√	√			
Professional Skills	√	√					

SEMESTER-V			
Core	Course code	MATERIALS MANAGEMENT	B.COM IB
XVI	21BIB54C		Syllabus
Course Outcomes:			
On the successful completion of the course, student will be able to:			
1	Distinguish basic concept of materials management.		
2	Generate knowledge on the methods of material handling.		
3	Analyse the concepts of material planning and control.		
4	Device knowledge on various inventory analysis.		
5	Organise inventory decisions.		
6	Integrate the demand forecast and its features for business		
7	Compile the methods and techniques used Materials handling		
Unit:1			
Introduction to materials management			
Introduction to materials management: Definition - Objectives of materials management - Functions of materials management - Scope of materials management - Challenges in materials management - System approach to materials management - Interfaces of materials management with other functions - Modern trends in materials management.			
Unit:2			
Demand forecasting			
Demand forecasting : Definition - Need for demand forecasting - Forecasting time horizons - Types of forecasts - Features of forecasting - Requirements for a good forecasting - Objectives of demand forecasting - Steps in the forecasting process - Overview of qualitative methods : (July of executive opinion, Sales composite methods, Market research method, Judge mental methods - Advantages and disadvantages for all the above methods). Overview of quantitative methods: Time series forecasting methods - Techniques for averaging (Naive Approach, Moving averages method, and exponential smoothing methods) - Factors to be considered in the selection of forecasting methods.			
Unit:3			
Materials planning and control			
Materials planning and control : Meaning - Significance of materials planning - Benefits of materials planning - Factors influencing materials planning - Problems encountered in materials planning - Guidelines to be used for effecting and reliable materials planning - Process purpose and benefits of materials budgets - Importance of material control - Establishing the base for material control (Grouping materials in to classes, Work in process, Materials utilization, Optimum stock requirements, Materials control cycle) - Records and procedures for materials control.			
Unit:4			
Inventory management			
Inventory management : Definition - Importance of inventory - Classification of inventories(Based on nature and creation) - Functions of inventory - Costs associated with inventory - Selective inventory control techniques : (A-B-C analysis, mechanics, advantages and limitations) X-Y-Z analysis, V-E-D analysis, F-S-N analysis, H-M-L analysis, S-D-E analysis, S-O-S analysis, G-O-L-F analysis. Materials requirement planning: Meaning – Objectives Functions - Information flow of MRP - Operation of the MRP system and MRP system inputs.			
Unit:5			
Inventory decision			
Inventory decision: Economics order quantity(EOQ) model - How much to order decision - When to order decision - Quantity discounts for the EOQ model - Continuous review system (Q system) - Periodic review system (P System) - Calculation of EOQ, ABC and MCV(Simple problems only).			
PRACTICAL EXERCISE			
1. List the various types of material handling equipments as a book with pictures and working procedures. 2. List the safety measures manual conditions while working with jib cranes.			

Pedagogy Strategies	
Class room Lectures 2. Class Presentations	
3. Case Studies: A model for material handling improvements when using automated storage systems: A case study : https://www.diva-portal.org/smash/get/diva2:325435/FULLTEXT01.pdf .	
4. Video presentation : https://www.youtube.com/watch?v=4aH1xwds7k	
REFERENCES	
Materials and logistics Mr. .K.Shridhara Bhat, Himalaya publication house, 2019	
FURTHER REREFERENCES	
Materials Handling Handbook, Raymond A. Kulwiec, John Wiley & Sons publication, 1985.	
Progress in Materials Handling and Logistics, White , John A., Pence , Ira W., Kindle edition	
Related Online Contents	
1	SWAYAM : https://swayam.gov.in/
2	NPTTEL : https://onlinecourses.nptel.ac.in/
3	e-PG- Pathshala : https://epgp.inflibnet.ac.in/

Mapping with Programme Outcomes							
	CO1	CO2	CO3	CO4	CO5	CO6	CO7
Disciplinary Knowledge	√	√	√	√	√	√	√
Critical Thinking		√		√			√
Analytical Reasoning	√		√				
Problem Solving	√	√	√	√	√	√	√
Reflective Thinking		√		√			
Application Skills		√	√	√			√
Decision-making Skill		√	√	√			
Employability Opportunities	√	√	√	√	√	√	√
Scientific Reasoning		√			√		
Professional Skills	√	√	√	√	√	√	√

SEMESTER-V				
Elective	Course code	FUNDAMENTALS OF MARKETING AND BRANDING	B.COM IB	
I	21BIB5EL		Syllabus	2021-22
Course Outcomes:				
On the successful completion of the course, student will be able to:				
1	Match the fundamentals of marketing.			
2	Categorize the level of segmentation in marketing.			
3	Conclude the basic factors of Branding.			
4	Organise brand plan and marketing.			
5	Reconstruct Brand elements.			
6	Specify Brand value chain concepts.			
Unit:1				
Marketing Fundamentals				
Marketing in 21 st Century – Modern Marketing Mix - Segmentation, Types of Segmentation (Geographic, Demographic, Behavioural and Psychographic Segmentation), Levels of Segmentation - Targeting and Positioning – Product Life Cycle Theory – Diffusion of Innovation Theory.				
Unit:2				
Branding Fundamentals:				
Definition – Things that can be branded – Branding Challenges and Opportunities - Brand Image – Brand Identity – Kapferer’s Brand Identity Prism.				
Unit:3				
Keller’s Strategic Brand Management Process:				
Identifying and developing brand plans - Designing and implementing brand marketing programs - Measuring and interpreting brand performance - Growing and sustaining brand equity.				
Unit:4				
Brand Taxonomy and Aesthetics:				
Criteria for choosing brand elements – Brand Names – Lippincott Brand Name Taxonomy - Brand Name Linguistic Characteristics –URLs – Logos and Symbols – Characters – Slogans and Jingles – Packaging and Signage.				
Unit:5				
Brand Value Chain:				
CBBE and Larry Percy’s Experiment - Brand Positioning - Brand Resonance Pyramid (Salience – Performance – Imagery – Judgements – Feelings – Resonance) – Brand Value Chain (Value Stages – Program Quality Multiplier – Marketplace Conditions Multiplier – Investor Sentiment Multiplier); Financial Valuation and Accounting of Brands.				
PRACTICAL EXERCISE				
Select a product of your own choice and prepare a marketing content and post it in Facebook marketing.				
Prepare a chart on various types of consumers and their buying motives.				
Pedagogy Strategies				
Class room Lectures 2. Class Presentations				
3.Video presentations: 1. Introduction to marketing management: https://youtu.be/pffy-7zNMBs 2.Marketing mix : https://youtu.be/39nxVHD2u9M				
REFERENCES				
Alon, I., Jaffe, E., Prange, C., &Vianelli, D. (2017). Global Marketing: Contemporary Theory, Practice and Cases. New York: Routledge. - Unit(s) – I, III, V and VI				
Mackay, A. R. (2005). The Practice of Advertising. New Delhi, India: Elsevier Ltd. Unit(s) – I, III and IV				
Mooij, M. D. (2010). Global Marketing and Advertising: Understanding Cultural Paradoxes. Sage Publications. Unit(s) – I, II, III, IV, V and VI				
Case studies				
1	McDonald’s Core Brand Values.			
2	The Amul Girl: Why She's Still Standing?			
3	Stretching Brands To The Limit – A Case Study On Dettol.			

Mapping with Programme Outcomes							
	CO1	CO2	CO3	CO4	CO5	CO6	CO7
Disciplinary Knowledge	√			√	√		
Critical Thinking		√	√				
Analytical Reasoning						√	√
Problem Solving				√		√	
Reflective Thinking	√		√		√		
Application Skills		√		√			
Decision-making Skill		√			√		
Employability Opportunities	√				√		
Scientific Reasoning			√	√			
Professional Skills	√	√					

SEMESTER-V			
SBS	Course code	Digital Marketing - Practical III	B.COM IB
III	21BIB55S		Syllabus
Course Outcomes:			
On the successful completion of the course, student will be able to:			
1	To provide basic knowledge on the Design fundamentals.		
2	Acquaint skill on the basics of design elements.		
3	Provide insight knowledge on the package designing.		
4	To familiarize the methods and techniques of printing images.		
5	To enhance skill set on image positioning.		
6	To imbibe the concepts on painting and editing.		
7	To create knowledge on creating web pages and photo galleries.		
<ol style="list-style-type: none"> 1. Visit any shop nearby and Create local business listing for them in Google. 2. Visit blogger.com and create a blog on your name. (It's similar to a website). 3. Create a blog post with 300 to 500 words length about your first day of your college 4. Sign up for canva.com free account and create a image by selecting the poster option for your blog post and upload the same in the blog post you created 5. In canva, search for Face book post and create image for your blog post. 6. In Canva, select videos option and Create a free sample intro video. 7. Open youtube.com and create a YouTube channel if you don't have one. 8. Upload the intro video to YouTube channel. 9. Open canva.com and search for YouTube thumbnail option. Create a thumbnail and upload to your YouTube video. 10. Open your Face book profile and share the link of your blog post. 11. Open face book and upload the image you created in canva.com about your blog post. 12. Google the steps on how to embed YouTube video in blogger post and embed any YouTube video in your blog post. 13. Install the apps like Face book, YouTube, Canva, blogger, Google my business apps your android phone and login using your Gmail address. 14. Use your mobile camera and shoot a video of yourself talking about your day 1 experience of visiting your college. Minimum 3 minutes long. 15. Share the video on Face book, YouTube using mobile app on your smart phone. 16. Visit to Google and send a blue email client website and Create and account. 17. Collect 10 email addresses of your friends and add them as contact on your send in blue account. 			

18. Create a test email campaign and send it to your 10 contacts using send in blue
19. Choose any website of your choice and audit it using any free online SEO audit tool and try to understand the important elements.
20. Take any website of your choice and check its page speed by visiting the Google page speed insights tool

PRACTICAL EXERCISE

1. Create a hypothetical advertising tools using Google Ads.
2. Prepare a report on all the possible sources of digital marketing like, Face book, Instagram.

Pedagogy Strategies

Class room Lectures 2. Class Presentations 3. Use of Internet 4. Demonstrations

Reference Books

Adobe Photoshop CC – Classroom in a Book, Adobe system incorporation, Adobe Press, 2017
ptgmedia.pearsoncmg.com/images/9780134665351/.../9780134665351.pdf

Related Online Contents

- | | | |
|---|-----------------|---|
| 1 | SWAYAM | : https://swayam.gov.in/ |
| 2 | NPTEL | : https://onlinecourses.nptel.ac.in/ |
| 3 | e-PG- Pathshala | : https://epgp.inflibnet.ac.in/ |

Course Designed By: **Dr.GB.Karthikeyan**

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Mapping with Programme Outcomes

	CO1	CO2	CO3	CO4	CO5	CO6	CO7
Disciplinary Knowledge	√	√	√	√	√	√	√
Communication Skill		√	√	√	√	√	
Digital Literacy	√		√		√		
Leadership Readiness	√		√		√		√
Self-Directed Learning	√		√		√		√
Experimental Learning	√	√	√	√	√	√	√
Professional Skills	√	√	√	√	√	√	√
Team Work		√		√		√	
Decision Making	√	√	√	√	√	√	√
Employability	√	√	√	√	√	√	√

SEMESTER-VI			
Core	Course code	SUPPLY CHAIN MANAGEMENT	B.COM IB
XVII	21BIB61C		Syllabus
Course Outcomes:			
On the successful completion of the course, student will be able to:			
1	Design the concept of logistics and supply chain management		
2	Summarize role of logistics in supply chain management.		
3	Demonstrate the attributes of supply chain.		
4	Criticize purchasing and sourcing.		
5	Propose role of information in supply chain.		
6	Specify agile and green supply chain.		
7	Assesse the opportunities for supply chain in present environment		
Unit:1	Logistics Management		
Logistics Management: (ICA Material) Meaning and Definition of Supply Chain Management- Meaning of Inbound and Outbound Logistics - Meaning Of Domestic And International Logistics- Objectives of Logistics Management- Role And Stages in Logistics Management- Scope of Logistics Management - Target And Components of Transportation Network- Types of Transportation Modes(Air, Sea, Road, Pipeline And Rail- Advantages And Disadvantages) Transport Providers: Common and Private Carriers, Freight Forwarders,Third Party- Advantages and Disadvantages, 3 PL Industry in India- Fourth Party Providers- Stages of 4PL Logistics Solution.			
Unit:2	Supply Chain		
Supply Chain: Meaning and Definition of Supply Chain- Importance and Objectives of Supply Chain- Decision View of Supply Chain- Process View of Supply Chain- Nature and Scope of Supply Chain- Evaluating Sources of Supply- Factors to Be Considered While Choosing Supplier- Opportunities of Managing Supply Chain- Model of Supply Chain Management- Activities Along the Supply Chain.			
Unit:3	Supply Chain Sourcing Decisions		
Supply Chain Sourcing Decisions: Why Purchasing Is Important- Meaning of Strategic Sourcing- Activities of Tactical Purchasing- Meaning of Sourcing Decisions- Advantages and Disadvantages of Insourcing and Outsourcing- Key Sources in Processes- Benefits of Effective Sourcing Decisions- Meaning of Single Multiple Gross and Dual Internal Sourcing Advantages and Disadvantages of Single Sourcing Vs Multiple Sourcing- Sourcing Guidelines- Meaning and Activities Associated with Strategic Sourcing.			
Unit:4	Information Technology in Supply Chain		
Information Technology In Supply Chain: Meaning And Role Of Information In Supply Chain- Key Components Of Information In Supply Chain- Characteristics Of Information- Use Of Information In Supply Chain Drivers- Process Included In Internal Supply Chain- Types Of Supplier Relationships- Importance Of Supply Chain Information Systems- Supply Chain Information Technologies (Barcoding, EDI ,XML ,Data Management ,Imaging, Artificial Intelligence, RF Technology, Satellite Tracking Intranet ,Extranet, E-Commerce)-Meaning And Steps In Enterprise Resource Planning System.			
Unit:5	Agile and Green Supply Chain		
Agile, And Green Supply Chain: Meaning of Agile Supply Chain- Characteristics of Agile Supply Chain- Difference Between Traditional and Agile Supply Chains- Achieving Agility in The Supply Chain- Meaning of Green Supply Chain- Objectives of Green Productivity- Objectives of Green Supply Chain- Wastivity in Supply Chain- Strategies for A Green Supply Chain- Categories of Waste Management- Performance Indicators of Green Supply Chain.			
PRACTICAL EXERCISE			
List out the companies practicing green supply chain management with their green practices. Collect the different forms of RFID, Bar-coding with pictures and write about the ir working procedures.			

Pedagogy Strategies	
Class room Lectures 2. Class Presentations	
3. Use of Case studies: 1. Supply chain in Dell Computer Corporation. 2. Quality logistics at Procter and Gamble. 3. Shop, Ship and Track on the World Wide Web.	
REFERENCES	
Logistics and Supply chain management, K. Shridhara Bhat, Himalaya publication House, 2016.	
Supply chain Management, K. Shridhara Bhat, Himalaya publication House, 2016.	
Related Online Contents	
1	SWAYAM : https://swayam.gov.in/
2	NPTTEL : https://onlinecourses.nptel.ac.in/
3	e-PG- Pathshala : https://epgp.inflibnet.ac.in/

Mapping with Programme Outcomes							
	CO1	CO2	CO3	CO4	CO5	CO6	CO7
Disciplinary Knowledge	√	√	√	√	√	√	√
Critical Thinking		√		√			√
Analytical Reasoning	√		√				
Problem Solving	√	√	√	√	√	√	√
Reflective Thinking		√		√			
Application Skills		√	√	√			√
Decision-making Skill		√	√	√			
Employability Opportunities	√	√	√	√	√	√	√
Scientific Reasoning		√			√		
Professional Skills	√	√	√	√	√	√	√

SEMESTER-VI			
Core	Course code	GST & CUSTOMS LAW	B.COM IB
XVIII	21BIB62C		Syllabus
Course Outcomes:			
On the successful completion of the course, student will be able to:			
1	Outline the importance of indirect taxation		
2	Identify the concept and journey of GST.		
3	Categorize SGST, CGST, and UTGST.		
4	Organise supply of goods and services.		
5	Transform dimensions of customs duty.		
6	Illustrate concept of customs.		
7	Summarise how taxes are levied for goods and how to file such taxes		
Unit:1			
Importance of Taxation			
Importance of Taxation- Meaning and Definition of Tax- Criterion of Tax- General Structures of Tax- General Objectives of Tax- Features of Indirect Tax- Merits and Limitations of Indirect Tax- Difference Between Direct Tax and Indirect Tax- Difference Between Advalorem and Specific Duty- GST Council- Composition of GST Council.			
Unit:2			
GST Introduction			
GST Introduction- Meaning and Need For GST- Advantages Of GST- Structure of GST In India- Dual Concepts- SGST- CGST- IGST- UTGST- Types of Rates Under GST.			
Unit:3			
Levy and Collection Under TNGST /CGST Acts			
Levy and Collection Under TNGST /CGST Acts- Composition of Levy- Time and Supply Goods and Services- Value of Taxable Supply- Eligibility and Conditions for Taking Input Credit Filing of Returns.			
Unit:4			
Customs Law in India			
Customs Law in India: Customs Act 1962- Customs Tariff Act 1995- Charge of Customs Duty- Exemptions from Duty.			
Unit:5			
Meaning and Classification of Goods and Customs			
Meaning and Classification of Goods and Customs- Methods of Valuation of Imported Goods- Abatement of Duty in Damage and Deteriorated of Goods- Remission on Duty on Lost, Destroyed or Abandoned Goods- Customs Duty Drawback.			
PRACTICAL EXERCISE			
1. Fill up online various forms of GST Returns for hypothetical firm. 2. Prepare e-Way bill for hypothetical firm.			
Pedagogy Strategies			
Class room Lectures 2. Class Presentations 3. Assignments 4. Video presentation: 1. https://cleartax.in/s/gst-videos 2. https://www.youtube.com/watch?v=5eVb5AEPjgk			
REFERENCES:			
FURTHER REFERENCES			
Ahuja, G., & Gupta, R. (2020). Direct Taxes Ready Reckoner. New Delhi: Wolters Kluwer India Private Limited.			
Mehrotra, H.C., & Agarwal, V. P. (2019). Goods and Services Tax GST. Uttar Pradesh: Sahitya Bawan Publications.			
Singhania, V. K., & Singhania, M. (2020). Students' Guide to Income Tax Including GST. New Delhi: Taxmann Publication.			
Singhania, V. K., & Singhania, K. (2020). Direct Taxes: Law & Practice. New Delhi: Taxmann Publication.			
The ICAI Study Material for Final Course Group-II, Paper-8: Indirect Tax Laws [Module 1, 2, and 3]			

Related Online Contents	
1	SWAYAM : https://swayam.gov.in/
2	NPTTEL : https://onlinecourses.nptel.ac.in/
3	e-PG- Pathshala : https://epgp.inflibnet.ac.in/

Mapping with Programme Outcomes							
	CO1	CO2	CO3	CO4	CO5	CO6	CO7
Disciplinary Knowledge	√		√	√	√		
Critical Thinking	√					√	√
Analytical Reasoning	√			√			√
Problem Solving		√			√		
Reflective Thinking			√			√	
Application Skills	√	√	√	√	√	√	√
Decision-making Skill		√		√			
Employability Opportunities		√		√		√	
Scientific Reasoning			√				√
Professional Skills	√	√	√	√	√	√	√

Core	Course code	INTERNATIONAL ADVERTISING AND BRAND MANAGEMENT	B.COM IB	
XIX	21BIB63C		Syllabus	2021-22
Course Outcomes:				
On the successful completion of the course, student will be able to:				
1	Generalise nature and importance of International Advertising.			
2	Conclude an international advertising campaign.			
3	Drive advertising effectiveness and ethical issues in international advertising.			
4	Categorize branding decisions.			
5	Integrate brand creation and development.			
6	Measure international brands its pre-requisites and process.			
7	Test international advertising objectives, factors, complexities and issues.			
Unit:1 International Advertising and Branding				
Meaning and nature of advertising: International advertising complexities and issues; Major international advertising decisions and influencing factors; Determination of target audience in international markets; Determining advertising international objectives. Importance of branding; Basic branding concepts- Brand personality, brand image, brand identity, brand equity and brand loyalty; Product vs. corporate branding: Major branding decisions.				
Unit:2 Developing International Advertising Campaign				
Determining international advertising message and copy - Headline, body copy, logo, illustration and layout; Creative styles and advertising appeals; International Media planning –Types of media, media selection and scheduling Advertising through Internet.				
Unit:3 Organization and Evaluation of International Advertising Efforts				
In-house arrangements; Using advertising agencies– selection, compensation and appraisal of advertising agency; Evaluating Advertising Effectiveness- Before and after advertising tests and techniques; Complexities and issues; Ethical issues in international advertising.				
Unit:4 Brand Creation and Development				
Identifying and selecting brand name; Building brand personality; International Brand positioning and re-launch; Brand extension; Enhancing brand image through sponsorship and event management; Building brands through Internet. Brand Building in Different Sectors- Customers, industrial, retail and service brands.				
Unit:5 Developing International Brands				
Local, foreign and global brands; Pre-requisites and process; Country-of-origin effects and global branding; Building Indian brands for global markets.				
PRACTICAL EXERCISE				
Discuss the four primary marketing strategies: market penetration, market development, product development, and diversification. Which strategy is Netflix using? Why?				
Pedagogy Strategies				
. Class room Lectures 2.Class presentations 3. Use of case studies: 1. Agarwal, Y. (2013). Coke and Pepsi - Case Study in the Indian Business Environment Retrieved from In. Slide share: https://www.slideshare.net/Yashaswini100/coke-and-pepsicase-study-in-the-indian-business-environment 2. Branding Business: The Leading Brand Strategy Agency Dedicated to Building B2B Brands. (n.d.). Retrieved from HUAWEI: Introducing the tech giant to North America.: http://www.brandingbusiness.com/case-studies/huawe 4. Video presentation: Visit this you tube video: Netflix global expansion: https://youtu.be/JdtnX_P-4Qc				

REFERENCE	
Aakar, D. A., & Biel, A. L. (1993). Brand Equity and Advertising: Advertising's Role in Building Strong Brands. University of Michigan: L. Erlbaum Associates.	
FURTHER REFERENCE	
Alon, I., Jaffe, E., Prange, C., & Vianelli, D. (2017). Global Marketing: Contemporary Theory, Practice and Cases. New York: Routledge. Unit(s) – I, III, V and VI	
Mackay, A. R. (2005). The Practice of Advertising. New Delhi, India: Elsevier Ltd. Unit(s) – I, III and IV	
Mooij, M. D. (2010). Global Marketing and Advertising: Understanding Cultural Paradoxes. Sage Publications. Unit(s) – I, II, III, IV, V and VI	
Moorthi, Y. L. (2009). Brand Management: The Indian Context. Vikas Publishing House Pvt Limited. Unit(s) – IV, V and VI	
Related Online Contents	
1	SWAYAM : https://swayam.gov.in/
2	NPTEL : https://onlinecourses.nptel.ac.in/
3	e-PG- Pathshala : https://epgp.inflibnet.ac.in/

Mapping with Programme Outcomes							
	CO1	CO2	CO3	CO4	CO5	CO6	CO7
Disciplinary Knowledge	√			√	√		
Critical Thinking		√	√				
Analytical Reasoning						√	√
Problem Solving				√		√	
Reflective Thinking	√		√		√		
Application Skills		√		√			
Decision-making Skill		√			√		
Employability Opportunities	√				√		
Scientific Reasoning			√	√			
Professional Skills	√	√					

SEMESTER-VI			
Core	Course code	PROJECT VIVA VOCE	B.COM IB
XX	21BIB64C		Syllabus 2021-22
Course Outcomes:			
On the successful completion of the course, student will be able to:			
1	Create an Innovative product with their own design		
2	Discover product design.		
3	Estimate the nuances of marketing a product.		
4	Demonstrate production, cost and material budgets.		
5	Infer advertisement copy and flyers for the product.		
6	Demonstrate the products produced in a market show.		
7	Create MSME registration for the organisation		
<p>Students of the class will be divided in equal numbers to form a Group. Each will be given a week time to decide on the product which they are going to produce. Students have to collect review of literature of the product which they have decided to produce. Students are encouraged to create poster, banner, digital boards to present in Face book, Twitter, What's app for Digital marketing. Students will be permitted to show the product output in six rounds and the defects need to be rectified. The group will be asked to frame a name for the organisation and they are encouraged to get a registration for their organisation with MSME.</p>			

Mapping with Programme Outcomes							
	CO1	CO2	CO3	CO4	CO5	CO6	CO7
Disciplinary Knowledge	√	√	√	√	√	√	√
Critical Thinking	√	√	√	√	√	√	√
Analytical Reasoning	√	√	√	√	√	√	√
Problem Solving	√	√	√	√	√	√	√
Reflective Thinking	√	√	√	√	√	√	√
Application Skills	√	√	√	√	√	√	√
Decision-making Skill	√	√	√	√	√	√	√
Employability Opportunities	√	√	√	√	√	√	√
Scientific Reasoning	√	√	√	√	√	√	√
Professional Skills	√	√	√	√	√	√	√

SEMESTER-VI			
NME	Course code	RETAIL MANAGEMENT	B.COM IB
II	21BIB6EL		Syllabus
Course Outcomes:			
On the successful completion of the course, student will be able to:			
1	Predict concepts of retailing.		
2	Assess retailing techniques.		
3	Demonstrate the store designs and layouts.		
4	Develop Layouts.		
5	Justify Store merchandising and Atmosphere		
6	Develop advertising objectives.		
7	Analyse the role of Advertising Agency.		
Unit:1			
Unit I: Retailing Fundamentals			
Definition – Functions – Importance in Indian Economy – Food and Nonfood Retail Formats – Non-Store Retailing - Retail Mix; Retailing Theories: Theory of Natural Selection, Theory of Wheel of Retailing, Accordion Theory, Retail Life Cycle Theory.			
Unit:2			
Retailing Geo demographic Techniques			
Retail Locations Types, Location Decision Process, Locational Positioning; Location Assessment Techniques: Analogue Method, Multivariate Statistical Techniques, Spatial Interaction Models, Reilly's Law of Gravitation, Knowledge Based Techniques; Demand Estimation Techniques: Huff's Gravity Theory, Saturation Theory, Buying Power Index.			
Unit:3			
Store Designs:			
Exterior Design Decisions – Interior Design Decisions - General Rules of Customer Traffic.			
Unit:4			
Types of Layouts			
Counter Store, Forced Path, Grid, Free Form, Boutique, Star, Arena and Combined Layouts) - Cognitive Maps and Store Maps.			
Unit:5			
Store Merchandising and Atmosphere			
Theory of Eyelevel Buy level – Merchandize Presentation Techniques (Traditional, Bundled and Planograms) - Mehrabian-Russell Model – Drivers of Behavior (Arousal, Pleasure and Dominance) – Sensory Marketing Techniques in Retail Industry.			
PRACTICAL EXERCISE			
1. Visit a mall of your choice and prepare a report of the retail formats available.			
2. Prepare a chart work on the various types of retail stores available in your District with their profile.			
Pedagogy Strategies:			
1. Class room lectures 2. Class presentations 3. Case studies: Category Management at Coop, Switzerland. Why IKEA chose Hyderabad? Decathlon Store, Bangalore.			
REFERENCES			
Kotler, P. and Keller, K. (2012) Marketing Management. Boston, Mass: Prentice Hall/Pearson.			
FURTHER REFERENCES			
Keller, K. L., Parameswaran, M. G., & Jacob, I. (Latest Edition) Strategic brand management: Building, measuring, and managing brand equity. Pearson Education India.			
Weitz, Levy (10th Edition). Retail Management. McGraw Hill.			
Related Online Contents			
1	SWAYAM : https://swayam.gov.in/		
2	NPTEL : https://onlinecourses.nptel.ac.in/		
3	e-PG- Pathshala : https://epgp.inflibnet.ac.in/		

Mapping with Programme Outcomes							
	CO1	CO2	C O3	CO4	CO5	CO6	CO7
Disciplinary Knowledge	√			√	√		
Critical Thinking		√	√				
Analytical Reasoning						√	√
Problem Solving				√		√	
Reflective Thinking	√		√		√		
Application Skills		√			√		
Decision-making Skill		√			√		
Employability Opportunities	√				√		
Scientific Reasoning			√	√			
Professional Skills	√	√					

SEMESTER-VI				
SBS	Course code	ADVANCED EXCEL PROGRAMMING – Practical IV	B.COM IB	
IV	21BIB65S		Syllabus	2021-22
Course Outcomes:				
On the successful completion of the course, student will be able to:				
1	Demonstrate the Basic excel function to acquire knowledge.			
2	Compute formatting and filtering options.			
3	Examine Conditional functions			
4	Evaluate working with Large Sets of excel Data			
5	Utilize Excel Text Based functions			
6	Compose financial Functions			
7	Demonstrate the modelling for Uncertainty			
<p>Basic Excel functions: Structure of an excel function, functions such as SUM (), MIN (), MAX (), AVERAGE (), COUNT (), AUTOSUM, AUTOFILL.</p> <p>Working with an Excel List: Understanding Excel List Structure, sorting a List Using Single Level Sort, sorting a List Using Multi-Level Sorts, Using Custom Sorts in an Excel List, filter an Excel List Using the AutoFilter, Creating Subtotals in a List, format a List as a Table, Using Conditional Formatting to Find Duplicates, Removing Duplicates.</p> <p>Excel Data Validation: Understanding the Need for Data Validation, creating a Validation List, adding a Custom Validation Error, Dynamic Formulas by Using Validation Techniques. Creating an Excel PivotTable, Modifying Excel PivotTable Calculations, Grouping PivotTable Data, Formatting PivotTable Data, Drilling Down into PivotTable Data, Creating Pivot Charts, Filtering PivotTable Data, Filtering with the Slicer Tool.</p> <p>Conditional Functions: Working with Excel Name Ranges, Using Excel IF () Function, Nesting Functions, Using Excel's COUNTIF () Function, Using Excel SUMIF () Function, Using Excel IFERROR () Function.</p> <p>Working with Large Sets of Excel Data: Using the Freeze Panes Tool, Grouping Data (Columns and/or Rows), Consolidating Data from Multiple Worksheets.</p> <p>Excel Lookup Functions: Using Excel VLOOKUP () Function, Using Excel HLOOKUP () Function, Using Excel INDEX () and MATCH () Functions.</p> <p>Excel Text Based Functions: Using Excel functions such as LEFT (), RIGHT () and MID (), LEN (), SEARCH (), CONCATENATE ().</p> <p>Financial Functions: Depreciation (DB, DDB, VDB), Simple Interest (PMT, NPER, INTRATE) - Present Value, Net Present Value, Future Value (PV, NPV, FV), Annuity, Internal Rate of Return (IRR).</p> <p>Modelling for Uncertainty: Simulation and sensitivity analysis; What if Analysis- Goal Seek, scenario planning, scenario and solver tools; Statement of assumptions.</p>				
Pedagogy Strategies				
. Class room Lectures 2. Class Presentations 3. Use of Internet				
REFERENCES				
1. https://ptgmedia.pearsoncmg.com/images/9780735699236/.../9780735699236.pdf				
2. www.excel-easy.com				
3. https://excelexposure.com				
Related Online Contents				
1	https://www.microsoft.com/en-in/education/products/office/default.aspx .			
2	www.excelmadeeasy.com			
3	Excel is fun in YouTube			

Mapping with Programme Outcomes							
	CO1	CO2	CO3	CO4	CO5	CO6	CO7
Disciplinary Knowledge	√	√	√	√	√	√	√
Communication Skill		√	√	√	√	√	
Digital Literacy	√		√		√		
Leadership Readiness	√		√		√		√
Self-Directed Learning	√		√		√		√
Experimental Learning	√	√	√	√	√	√	√
Professional Skills	√	√	√	√	√	√	√
Team Work		√		√		√	
Decision Making	√	√	√	√	√	√	√
Employability	√	√	√	√	√	√	√

7. Teaching-Learning Methodologies

The teaching-learning process are designed in-line with the course objective and outcomes. Teaching is performed to reach the suggested outcomes that are ensured for the course and overall programme. Teaching-aids are used wherever required to facilitate proper and impactful learning. Blended learning is adopted with the use of different platforms and classroom teaching.

To meet the set objectives of the course and enable students achieve the expected outcomes of the course the teaching-learning process are appropriately chosen. Though the teachers are best positioned to create innovative models suitable for teaching the course, certain well accepted and widely tested processes are performed to achieve the desired outcomes

CLASSROOM TEACHING - Regular classroom and face to face teaching, tutorials are primarily used for imparting theoretical foundations of International Business. Applications of the same is explained from time to time so that the student can appreciate the theory.

LABORATORY - Lab exercises in programming and usage of package / software tools are made mandatory as integral part. Open source software/Packages are used as proprietary tools wherever available.

SEMINARS - Guest lectures and seminars involving industry experts and eminent teachers are arranged to help the students understand the practices in the industry and developments in the field.

PROJECT - Wherever possible the laboratory assignments are designed in the form of a mini project. The students are motivated to collect the various databases pertain to the world currencies, maps, export units in Coimbatore, Tamilnadu, India.

ASSIGNMENTS - Home assignments should be designed to make student collect information from various sources and solve unfamiliar problems and make comparisons of solutions.

8. Assessment and Outcome Measurement Methods

Assessments are viewed not only merely as a testing by the institution to evaluate the students' progress, but also as a valuable tool for a student to learn what is expected of him/her, where their level of knowledge and skill is lacking, and perhaps most importantly, what he/she could do to improve these levels with the valuable inputs of the lecturers. Assessment methods include strategies, techniques, tools and instruments for collecting information to determine the extent to which students demonstrate desired learning outcomes. In the Bachelor's programme of Commerce (International Business) the assessment and evaluation methods focus on testing the conceptual understanding of the basic ideas of Export Import operations, supply chain management, Export Import Documentation, Software's pertain to the world operation. Based on the Learning

Objectives defined, several methods are used to assess student learning outcomes. Relying on only one method to provide information about the program will reflect the overall students' achievement.

Continuous Assessment

The continuous assessment occurs on a regular and continuous basis, it is an ongoing formative and summative process, involves the monitoring of students and is integrated with teaching, involves a systematic collection of marks or grades into a final score, may be used to determine the students' final grades.

Direct methods of assessment demonstrate the learning while indirect methods reflect on students learning. Tests, essays, presentations, etc. Direct methods of assessment, and indirect methods viz, surveys and interviews are a part of curriculum. For each Learning Objective, a combination of direct and indirect assessment methods are used.

As this is a dynamic oriented programme and new concepts, operation are introduced quite often, care is taken to familiarize the students with the recent advances through seminars or term papers and case studies. This gives due weightage during continuous evaluation process. To achieve this objective, the following are performed.

- (i) The end examination papers cover all units of the syllabus. Questions are set as balanced to evaluate the comprehension, analytical and problem -solving skills.
- (ii) The students are evaluated on teamwork in addition to the technical skills through mini, major projects, survey.
- (iii) Students are encouraged to increase their ability to self-learn and solve new problems and are assessed through assignments, Seminars and project work.
- (iv) Weightage is given for practical and laboratory work.
- (v) Peer evaluation component is performed for project evaluation and seminar.
- (vi) Online course certification are encouraged and equivalent grade to achieve the outcome of self-learning.

Model Question Paper
GOVERNMENT ARTS COLLEGE (AUTONOMOUS), COIMBATORE
DEPARTMENT OF B.COM (INTERNATIONAL BUSINESS)
SEMESTER EXAMINATION
INTERNATIONAL BUSINESS

Time: 2 hrs

Subject Code: 21BIB14C

Max. Marks:

50

PART-A

I. Choose the Best Answers

(5x1=5)

1. Which Indian industries have been hit by Globalization _____
(a) Cement (b) Jute (c) Toy making (d) Information Technology
2. Dumping refers to _____
(a) Reducing Tariffs
(b) Expensive goods selling for lower price
(c) Selling of goods in home market.
(d) Sale of goods abroad at a lower price, below their cost and price in their home market.
3. Which one of the following is not amongst India's major export items _____?
(a) Textiles (b) Gems and Jewellery (c) Oil & Petroleum (d) Marine
4. The main promoter of trade liberalization was _____
(a) GATT (b) NAFTA (c) CEPTA (d) CISA
5. Which of the following is an Indian Multinational company?
(a) Hindustan Unilever (b) Videocon (c) Cargill (d) Tesco

II. Answer any three questions

(3x2=6)

6. Write the scope of International Business?
7. List the disadvantages of Turnkey projects?
8. Write short note on Acquisition.
9. Write the need for protecting Intellectual property rights.
10. Expand NAFTA, EEC, and CARICOM, ASEAN, OPEC, SAPTA, SAARC, LAFTA.

PART-B

(5X3=15)

III. Answer all questions

11. a) Discuss on the drivers of international Business.(or)
b) List the benefits of performing International Business?
12. a) List out the benefits of Contract manufacturing.(or)
b) Outline the benefits gained by FDI without alliances.
13. a) Present the Template of STEEPLED. (or)
b) Discuss the 12 pillars of competitiveness.
14. a) List out the salient features of FDI policy in India. (or)
b) Explain the features and forms of Multinational Corporation.
15. a) List out the advantages of Regional Block. (or)
b) Enumerate the objectives of NAFTA.

PART – C

Answer any three questions

(3x8=24)

16. Explain the difference between Domestic and International Business.
17. Summarize the advantages and disadvantages of Franchising.
18. Examine the PESTLE for TESLA Car Company.
19. Analyze the factors which favor the Multinational Corporation.
20. Explain the reasons for Economic Integration.
