

Syllabus

AFFILIATED COLLEGES

Program Code :2AN



2023– 2024 Onwards

BHARATHIARUNIVERSITY

(A State University, Accredited with "A" Grade by NAAC, Ranked 13th among Indian Universities by MHRD-NIRF, World Ranking: Times-801-1000, Shanghai-901-1000, URAP-1047)

Coimbatore-641046, TamilNadu, India

Program Educational Objectives (PEOs)

After the successful completion of B.COM IB program, the students are expected to

PEO1	To provide strong base on the course relevant to the area of international business which helps to choose their career
PEO2	To enhance knowledge and skills among students which built confident to identify their career opportunities in multiple dimensions
PEO3	Nurture the students in intellectual, personal, interpersonal and social skills with a focus on relevant professional career particularly, to maximize professional Growth in international business
PEO4	Empower the students with necessary competencies and decision making skills to foster the innovative thinking to become exporter and importer
PEO5	Strengthen the students to become expert in the field of international communication with ethical consciousness.

Program Specific Outcomes(PSOs)

PSO1	Students will able to understand the concepts of international business.
PSO2	Programme aims to develop comprehensive professional skills which are required for commerce (international business) graduates.
PSO3	Students will develop an understanding of various international business functions such as export, import, international financial analysis, foreign exchange, FDI, customs and logistics etc.
PSO4	Students will be able to prove the proficiency with the ability to engage exams like C.A, C.S and CMA
PSO5	Students can do international business oriented research and consequence of this, they can become Professors in Colleges and Universities

PROGRAM OUTCOMES

On successful completion of the B.COM IB program

PO 1	Build the wide range of knowledge in the areas of international business concepts and techniques to meet the current and future requirements of the Industry
PO 2	Develop the strong knowledge in the areas of export, import, foreign exchange, customs procedures, logistics and supply chain management and related areas.
PO 3	Understand the dynamic and complex working environment of International Business.
PO 4	Understand the problems faced by the international business sector in the Current scenario
PO 5	Understand the rapid changes of international financial services include banking and insurance sectors.
PO 6	Understand the global business environment.
PO 7	Understand the international trade procedure and documentation.
PO 8	Understand the international business correspondence and communication
PO 9	Be able to prove their proficiency with ability to engage in export and import trade.
PO 10	Disseminate students to develop decision making and problem solving skills to undertake their own venture as a feasible career and growth
PO 11	Orient and motive the students to develop the needed knowledge in International business and academics to develop their employments opportunity.

Part	Course Code	Title of the Course	Credits	Hours		Maximum Marks		
				Theory	Practical	CIA	ESE	Total
FIRST SEMESTER								
I		Language-I	4	6	-	25	75	100
II		English-I	4	6	-	25	75	100
III		Core I Principles Of Accountancy	4	6	-	25	75	100
III		Core II–Business Organization &Office Management	3	6	-	25	75	100
III		Allied Paper I – World Economic Resources	3	4	-	25	75	100
IV		Environmental Studies#	2	2	-	-	50	50
		Total	20	30		125	425	550
SECOND SEMESTER								
I		Language-II	4	6	-	25	75	100
II		English-II	2	4	-	25	25	50*
		Language Proficiency for Employability http://kb.naanmudhalvan.in/Special:File path/Cambridge Course Details.pdf	2	2		25	25	50*
III		Core III–Financial Accounting	4	6	-	25	75	100
III		Core IV–Principles of Marketing	3	6	-	25	75	100
III		Allied Paper II -International Trade Procedures and Documentation	3	4	-	25	75	100
IV		Value Education – Human Rights#	2	2	-	-	50	50
		Total	20	30		150	400	550
THIRD SEMESTER								
I		Language-III	4	4		25	75	100
II		English-III	4	4		25	75	100
III		Core V –Higher Financial Accounting	3	5		25	75	100
III		Core VI–Commercial Law	3	4		20	55	75
III		Core VII – Banking and Foreign Exchange	3	4		20	55	75
III		Core VIII–Business Application Software –I	2	3		20	55	75
III		Allied : III - Mathematics for Business	3	4		20	55	75
IV		Skill based Subject -I : Naan Mudhalvan-Digital Skills for Employability(Microsoft Office Essentials) https://docs.google.com/spreadsheet/d/1bBRAYYJa35th9m3wzzdool34bx6f5Vp/edit?usp=drivesdk&ouid=100738103855604184250&rtpof=true&sd=true	2	-		25	75	100
IV		Tamil@/Advanced Tamil#(or)Non-Major Elective—I Yoga for Human Excellence# /Women's Rights #Constitution of India#	2	2		-	50	50

		Total	26	30		180	570	750
FOURTH SEMESTER								
I		Language-IV	4	4		25	75	100
II		English-IV	4	4		25	75	100
III		Core IX – Corporate Accounting-I	4	5		25	75	100
III		Core X–Business Taxation	2	3		20	55	75
III		Core XI - International Marketing Management	2	3		20	55	75
III		Core XII–Executive Business Communication	2	3		20	55	75
III		Allied:IV: Statistics for Business	3	4		20	55	75
IV		Skill based Subject-II: NaanMudhalvan-OfficeFundamentals <u>http://kb.naanmudhalvan.in/Bharathiar_University_(BU)</u>	2	-		25	75	100
III		Core XIII -Computer Applications: MS-Word MS Excel	2		2	20	55	75
IV		Tamil@/ Advanced Tamil# (or)Non-major elective-II: General Awareness#	2	2		-	50	50
		Total	27	28	2	200	625	825
FIFTH SEMESTER								
III		Core XIV- Logistics Management	3	4		25	75	100
III		Core XV–Corporate Accounting-II	4	5		25	75	100
III		Core XVI– Brand Management	3	4		25	75	100
III		Core XVII–Cost Accounting	4	4		25	75	100
III		Core XVIII–Income Tax Law and Practice	3	4		25	75	100
III		Core XIX Business Application Software II	2	3		20	55	75
III		Elective-I:	3	4		20	55	75
IV		Skill Based Subject-III: Naan Mudhalvan-Accounting and Trading Essentials for Employability (Banking, Lending and NBFC Products and Services-I) <u>http://kb.naanmudhalvan.in/images/3/37/BFSI-2_2023-2024.pdf</u>	2			25	75	100
		Total	24	30		190	560	750
SIXTH SEMESTER								
III		Core XX – Management Accounting	4	5		25	75	100
III		Core XXI- Principles of Auditing	3	5		25	75	100
III		Core XXII-International Business Strategy	3	5		20	55	75
III		Core XXIII: Computer Applications :MS-Powerpoint,MS Access andTally9.2–Practical	3	-	3	20	55	75
III		Elective-II:	3	5		20	55	75
		Elective-III:	3	4		20	55	75

IV		Skill based Subject-IV-NaanMudhalvan-Fintech Course(Capital Markets / DigitalMarketing/ OperationalLogistics) http://kb.naanmudhaivan.in/Bharthiar_University_(BU)	2	3		25	75	100
		Extension Activities@	2	-	-	50	-	50
		TOTAL	23	27	3	205	445	650
		GRANDTOTAL	140	175	5	1060	3015	4075

- * English II-University semester examination will be conducted for 50 marks (As per existing pattern of Examination) and it will be converted for 25marks.
- Naan Mudhalvan – Skill courses- external 75 marks will be assessed by Industry and internal will be offered by respective course teacher.

List of Elective Papers (Colleges can choose any one of the paper as electives)

Elective — I	A	Garment Merchandising
	B	Garment Costing
	C	Quality Assurance in Garment Industry
Elective – II	A	Supply Chain Management-I
	B	Supply Chain Management-II
	C	Cargo Management
Elective - III	A	Agricultural Export – import management
	B	Agricultural Logistics and Supply Chain Management
	C	Agricultural and Food Retailing

Note: The syllabi of B.Com IB degree programme from the academic year 2023-24 and subsequent changes be followed in respect the remaining papers which are not furnished below.

First Semester

Course code		L	T	P	C
Core-1	Principles of Accountancy	4		4	
Pre-requisite	Basic knowledge in Accountancy		Syllabus	2022- Version	2023

Course Objectives:

The main objectives of this course are to:

1. To enable the students to learn basic Principles of Accountancy.
2. To make the students skill fully to prepare and present the final accounts of sole trader.
3. To learn about various types of errors and calculation of depreciation in accounts.
4. To understand about bank reconciliation statement and accounting for professionals
5. To provide knowledge about consignment and joint ventures

Expected Course Outcomes:

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

1	Recalling Accounting Concepts and Conventions and use Accounting rule store cord business transactions in the form of Journal, Ledger, subsidiary book sand Preparation of Trial Balance.	K1
2	Understanding the steps involved in locating errors and prepare the MTO Understand the preparation of final accounts for sole traders.	K3
3	Outline the concepts of Bills of exchange, Average due date and Account Current	K2
4	Examine the concept of consignment and joint venture.	K4
5	Analyze the bank reconciliation statement, Receipts and payments, Income and expenditure and Balance sheet and accounting for professionals to enhance the knowledge.	K4

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

Unit:1		17--hours
Fundamentals of Book Keeping – Accounting -Definition – Accounting Concepts and Conventions-Accounting Terms--Double Entry System-Accounting Equation-Journal–Ledger–Subsidiary books– Trial balance..		
Unit:2		18--hours
Final accounts of a sole trader: Trading A/c, Profit and Loss A/c and Balance Sheet-Adjustments: Closing stock -Outstanding Expenses Accrued Income- Income Received in Advance– Bad debts – Bad debts provisions-Depreciation-Adjustment entries – Errors and rectification.		
Unit:3		15--hours
Bill of exchange-Accommodation bills –Average due date–Account current		
Unit:4		20--hours
Accounting for consignments and Joint ventures		
Unit:5		18--hours
Bank Reconciliation statement–Accounts of Professionals and Non-profit Organization: Receipts and Payments and Income and Expenditure account and Balance sheet		

Unit:6	Contemporary Issues	2hours
Expert lectures online seminars–webinars		
	Total Lecture hours	
Text Book(s)		
1.	S.P.Jainand K.L.Narang –Principles of Accountancy, Kalyani Publishers	
2	N.Vinayakam, P.L.Mani, K.L.Nagarajan –Principles of Accountancy	
3	T.S.Grewal– Introduction to Accountancy-S.Chand&CompanyLtd.,	
4	R.L.Gupta,V.K.Gupta,M.C.Shukla–Financial Accounting–Sultanchand&sons	
Reference Books		
1	K.L.Narang,S.N.Maheswari- Advanced Accountancy-Kalyani publishers	
2	A.Murthy-Financial Accounting–Margham Publishers	
3	A.Mukherjee, M.Hanif– ModernAccountancy.Vol.1-TataMcGrawHillCompanie	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites , Other Online resources etc.]		
1	https://www.bing.com/search?PC=U523&q=principles+of+accounting+lecture+notes+pdf&first=11&FORM=PERE#	
2	https://www.bing.com/search?q=principles+of+accountancy+swayam+notes&qs=NWU&pq=principles+of+accountancy+swayam+notes&sc=10-38&cvid=C2F0B455F5724BABB04ED049FC405BDA&FORM=QBRE&sp=1#	
3	https://youtu.be/FFC7fYpnC0M	
Course Designed By:		

Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	M
CO3	S	M	M	S	M
CO4	S	S	S	S	M
CO5	S	S	M	M	L

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

Course code		L	T	P C
Core-2	Business Organization and Office Management	4		4
Pre-requisite	Basic knowledge in Management	Syllabus	2022- Version	2023

Course Objectives:

The main objectives of this course are to:

1. To understand different forms of organization
2. To understand various factors affecting business organization and functioning of stock exchange
3. To provide insight about office functioning, data processing system and EDP

Expected Course Outcomes:

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

1	Understanding the concept of business and its forms of organizations involved in sole trader, partnership firms, companies and co-operative societies and public Enterprise.	K2
2	Analyzing the business factors which are involved in sources of finance.	K4
3	Explaining the functioning of stock exchanges SEBI, DEMAT of shares.	K2
4	Remembering office functions, layout and accommodation.	K1
5	Outlining office equipment's and EDP.	K2

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

Unit:1		17--hours
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Nature and scope of Business, Forms of Business Organisation – Sole Trader, Partnership firms, Companies and Co-operative Societies – Public Enterprise.

Unit:2		20--hours
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Location of Business – Factors influencing location, localization of industries – Size of firms – **Trade Association-Chamber of Commerce.**

Unit:3		17--hours
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Stock Exchange- Functions – Procedure of Trading – Functions of SEBI – DEMAT of shares –

Unit:4		20--hours
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Office – Its functions and significance – Office layout and office accommodation – Filing and Indexing

Unit:5		14--hours
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Office machines and equipment's – Data Processing Systems – EDP – Uses and Limitations – Office Furniture.

Unit:6	Contemporary Issues	2hours
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Expert lectures online seminars-webinars

	Total Lecture hours	90--hours
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Text Book(s)	
1	Y.K.Bhushan–Business Organisation and Management –Sultanchand&sons
2	Shukla-Business Organisation and Management–S.Chand&CompanyLtd.,
3	Saksena–Business Administration and Management–SahityaBhavan
4	C.B.Gupta,Business Organisation,SultanChand&Sons,NewDelhi ,
Reference Books	
1	Singh.B.P&Chopra- Business Organisation and Management–DhanpatRai&sons
2	R.K.Chopra–Office Management –Himalaya Publishing House
3	J.C.Deneyer-Office Management
Related Online Contents[MOOC,SWAYAM, NPTEL,Websites etc.]	
1	http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_pg.php/389
2	https://www.youtube.com/watch?v=rqoMeEAFxMo
3	https://sol.du.ac.in/SOLSsite/Courses/UG/StudyMaterial/02/Part1/BOM/English/SM-1.pdf
Course Designed By :	

Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	M
CO2	S	S	S	M	S
CO3	S	S	S	M	S
CO4	S	S	S	M	M
CO5	S	S	M	M	L

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

Course code	TITLE OF THE COURSE	L	T	P	C
Allied Paper-I	WORLD ECONOMIC RESOURCES	6			4
Pre-requisite	Basic knowledge in economic resources	Syllabus Version	2022-2023		

Course Objectives:

The main objectives of this course are to:

1. Understand the basic concepts and importance of world resources.
2. Impart knowledge on the geographical environment.
3. Familiarize with agriculture and allied resources
4. Apply the concepts of energy resources for economic development
5. Identify the factors for location of industries.

Expected Course Outcomes:

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

1	Identify the importance of link age between trade and resources.	K1
2	Exhibit the skills of the geographical environment.	K2
3	Evaluate the importance of natural regions and agricultural resources facilitating trade.	K2
4	Monitor the energy and mineral resources contribution towards global trade.	K3
5	Examine the setting up of manufacturing industries.	K4

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

Unit:1	12--hours
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Resources: Concept and importance in development -Dynamic character of world resources- Natural resources and Human resources - Interlink between resources and trade.

Unit:2	12--hours
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Geographical Environment-Physical environment: landforms, coastline, rivers, climate, soils, and natural vegetation. Human environment- Growth and distribution of population- races.

Unit:3	12--hours
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Natural regions: Wet equatorial regions-Monsoon regions – Mediterranean regions cool temperature region- Green lands- Polar regions.

Agriculture and allied resources: Factors affecting agriculture-types of farming-food crops, industrial crops- cash crops-animal resources-fishery resources-forest resources –direct and indirect benefits of forests-types and distribution of world forests.

Unit:4	10--hours
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Energy Resources: Types of energy-energy and economic development-coal, petroleum, natural gas, electric power and atomic energy- need for conventional energy. Mineral Resources: Importance of minerals-classification-world distribution and trade in important minerals- Iron ore, Manganese, Copper, Aluminum, Mica.

Unit:5	18--hours
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Manufacturing Industries: Factors of location- Theories of industrial location distribution of cotton textile, iron and steel, automobile, ship building, aircraft, and electronics industries, software industry.

Unit:6	Contemporary Issues	2 hours
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Expert lectures, online seminars –webinars

Total Lecture hours	60 hours
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Text Book(s)		SCAA DATED: 18.05.2
1	Economic Geography-A Resource Approach :Gune and Chattergi.	
2	Economic and Commercial geography :Das Guptha	
Reference Books		
1	World Resources and Trade	:Kannaand Gupta
2	World Resources	:Zimmermen
3	World Resources and Trade	:Agarwal and Monga
Related Online Contents[MOOC,SWAYAM,NPTEL, Websites etc.]		
1		
2		
3		
4		
Course Designed By:		

Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	M	M
CO2	S	S	M	M	M
CO3	S	M	S	M	M
CO4	S	S	M	M	M
CO5	S	M	S	M	M

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



Second Semester

Course code			L	T	P	C
Core-3		Financial Accounting	4			4
Pre-requisite		Basic Knowledge in Accounting		Syllabus	2022- Version	2023

Course Objectives:

The main objectives of this course are to:

1. To explore various methods of calculating and recording depreciation
2. To make them to understand about royalties and investment accounts
3. To offer an idea about single entry system of accounts
4. To promote knowledge about departmental and branch accounting
5. To inculcate knowledge about hire purchase and installment system of accounting

Expected Course Outcomes:

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

1	Describing the concepts based on depreciation and its methods in books of accounts.	K1
2	Outline about the nature of Investment and Royal excluding Sublease.	K2
3	Identifying the essential characteristics of single entry system.	K3
4	Applying the basic concepts of departmental and branch accounting.	K4
5	Familiarize the procedure relating to hire purchase and installment in books of Accounts	K2

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

Unit:1		18--hours
Accounting for Depreciation – Depreciation Meaning- Causes -need and significance of depreciation- methods of providing depreciation- Straight line, Written down Value, Annuity, Sinking fund (Excluding changing method of Depreciation) . Reserves and Provision.		

Unit:2		18--hours
Single Entry system-meaning and features-Statement of affairs method and Conversion method		

Unit:3		18--hours
Departmental accounts-transfers at cost or selling price-Branch excluding foreign branches		

Unit:4		19--hours
Hire purchase and installment systems including Hire Purchasing Trading account- Goods on sale or Return		

Unit:5		15--hours
Royalty including Sub lease- Human Resource Accounting and Inflation Accounting (Theory only)		

Unit:6	Contemporary Issues	2hours
Expert lectures online seminars–webinars		

	Total Lecture hours	90--hours
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Text Book(s)	
1	Advanced Accountancy-R.L.Gupta&M.Radhasamy
2	Advanced Accountancy-S.P.Jain&K.L.Narang
Reference Books	
1	Advanced Accountancy-M.C.Shukla&T.S.Grewal
2	Financial Accounting -T.S.Reddy&A.Murthy
Related Online Contents[MOOC,SWAYAM, NPTEL,Websites etc.]	
1	https://sol.du.ac.in/solsite/Courses/UG/StudyMaterial/02/Part1/FA/English/SM1.pdf
2	https://nios.ac.in/media/documents/Seccou1224New/ch_12.pdf
3	www.accountinghub-online.com/accounting-foi-hi-e-purchase
Course Designed By :	

Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	M	S	S	M
CO3	S	M	M	S	M
CO4	S	S	S	S	M
CO5	S	M	M	M	L

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



Course code		L	T	P	C
Core-4	Principles of Marketing	4			4
Pre-requisite	Basic knowledge in Marketing	Syllabus Version	2022-2023		

Course Objectives:

The main objectives of this course are to:

1. To conceptualize an idea about marketing and related terms
2. To provide insight about various forms and types of marketing
3. To analyze various components of marketing channels
4. To understand various concepts relating to consumer behavior
5. To introduce the components of marketing mix
6. To understand the importance of retailing in today's context
7. To understand emerging marketing trends and regulatory mechanisms

Expected Course Outcomes:

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

1	Defining the various Concepts and terms related to marketing	K1
2	Explaining about various marketing functions	K2
3	Understanding terms of consumer behaviour and examined about different Concepts related to consumers.	K2
4	Identifying the marketing mix and its elements	K1
5	Understanding different provisions related to trends in emerging markets.	K2

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

Unit:1		18--hours
Marketing –Definition of market and marketing-Importance of marketing –Modern Marketing concept-Global Marketing - Marketing Ethics -Career Opportunities in Marketing- Marketing and Government: Bureau of Indian Standards-Agmark		
Unit:2		18--hours
Marketing functions-Buying–Selling–Transportation–Storage–Financing –Risk Bearing– Standardisation–Market Information		
Unit:3		18--hours
Consumer Behaviour–meaning–Need for studying consumer behaviour- Factors influencing Consumer Behaviour - Market segmentation–Customer Relations Marketing		
Unit:4		19--hours
Marketing Mix–Product mix–Meaning of Product–Product lifecycle–Branding–labelling–Price Mix–Importance–Pricing objectives- Pricing strategies–Personal selling and Sales Promotion - Place mix–Importance of channels of distribution –Functions of middlemen–Importance of retailing in today's context		

Unit:5		15—hours
New Approaches in Marketing: –E-marketing –Tele marketing -Web-Based Marketing- Multi Level Marketing- Social Media Marketing – Neuro-marketing – Green marketing –Referral marketing- Social responsibility in marketing - Ethics in Marketing -Consumerism – Consumer Protecting – Rights of consumers-Forward Trading in Commodities		
Unit:6	Contemporary Issues	2hours
Expert lectures online seminars-webinars		
		Total Lecture hours 90—hours
Text Book(s)		
1	Marketing Management- RajanSexena	
2	Principles of Marketing-Philip Kotler&GaryArmstrong	
3	Marketing Management- V.S.RamasamyandNamakumari	
4	Marketing Management–S.A.Sherlekhara and R.Krishnamoorthy, Himalaya Publishing House	
Reference Books		
1	Marketing- William G.Zikmund & Michael D'Amico	
2	Marketing-R.S.N.Pillai&Bagavathi	
Related Online Contents[MOOC,SWAYAM, NPTEL, Websites etc.]		
1	http://www.uobabylon.edu.iq/eprints/paper_12_19309_1049.pdf	
2	http://www.himpub.com/documents/Chapter903.pdf	
3	http://www.himpub.com/documents/Chapter903.pdf	
Course Designed By :		

Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	S	S
CO2	S	S	M	S	M
CO3	S	S	S	M	M
CO4	S	S	M	M	M
CO5	S	S	S	S	M

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

Course code	TITLE OF THE COURSE	L	T	P	C
Allied Paper II	INTERNATIONAL TRADE PROCEDURES AND DOCUMENTATION	6			4
Pre-requisite	Basic knowledge in Exports/Imports		Syllabus Version	2022-2023	

Course Objectives:

The main objectives of this course are to:

6. Understand the concepts of export trade control
7. Familiarize the Incoterms
8. Impart knowledge on export promotion in India
9. Expose the exchange control regulations in International Trade
10. Comprehend the export documents

Expected Course Outcomes:

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

1	Recall the various concepts relating to export trade control	K1
2	Analyze the Incoterms	K4
3	Apply the acquired knowledge to promote exports of India	K2
4	Assess the problems of India's EXIM trade.	K2
5	Prepare the export documents	K4

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

Unit:1		12--hours
Export Trade Control: Different categories of Exporters—Export licensing procedures and formalities—Export and Import Policy and Procedures – Preliminaries for doing export and import business - Prerequisites: PAN Number, IEC Number, Application & Related documents for IEC, Role of DGFT.		
Unit:2		12--hours
International commercial (INCO) terms -FOB, C& F, CIF etc-methods of payments, Customer complaints and Dispute settlement mechanism - Deemed exports and its benefits.		
Unit:3		12-hours
Export promotion in India-Ministry of Commerce- Ministry of Finance—Export promotion councils (EPCs) –Commodity Boards (CBs)- Development Authorities (DAs)-RCMC, other related procedures of registration Categories of Importers, Different Custom Duties (Import),Customs administration and procedures-Clearance of Import cargo.		
Unit:4		12--hours
Exchange Control Regulations: RBI Guide Lines for making payments, Authorized Dealers - Authorized Money Changers-FERA/FEMA-Trends in India's Export& Import –Problem so of India's export and import trade.		
Unit:5		10--hours
Export Documents: Export Order, Letter of Credit, Export Declaration Forms, Bill of Lading/Airway Bill, Shipping Bill, Certificate of Origin, Invoice, Packing list, GSP Certificate, Legalization of documents, Bank Certificate of Export & Realization.		
Unit:6	Contemporary Issues	2 hours
Expert lectures, online seminars -webinars		

Text Book(s)	
1	Customs Law Manual, Centax Publications Pvt. Ltd., 2022-Jain, R.K.
2	International Trade and Export Management- Cherunilam, F, 21 st Edition, Himalaya Publishing House, New Delhi, 2022
Reference Books	
1	Ministry of Commerce and Industry, Hand Book of Procedures, Volume I and IIGOI, New Delhi.
2	Guide to Export Policy, Procedures and Documentation-Mahajan
3	Business Logistics Management, PHI, 5 th Edition-Ballou, R.H.
4	International Trade, Pawan Kumar Oberoi, 2nd Edition, Global Academic Publishers, New Delhi.
Related Online Contents [MOOC, SWAYAM ,NPTEL ,Websites etc.]	
1	
2	
4	
Course Designed By :	

Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	M	M
CO2	S	M	M	S	M
CO3	S	M	S	M	M
CO4	S	S	S	M	M
CO5	S	S	M	M	M

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



Third Semester

Course code		L	T	P	C
Core-5	Higher Financial Accounting	5			5
Pre-requisite	Basic Knowledge in Accounting	Syllabus	2022-2023	Version	

Course Objectives:

The main objectives of this course are to:

1. To provide insight about maintaining partnership accounts
2. To promote understanding about maintaining books of accounts at the time of retirement
3. To offer understanding about dissolution and insolvency of partnership
4. To facilitate knowledge about individual insolvency and claims
5. To promote knowledge about human resource and inflation accounting

Expected Course Outcomes:

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

1	Understanding the basic concepts of partner and procedures related to calculation of ratios.	K2
2	Acquiring the principle at the time of retirement in the books of partner	K1
3	Analyzing dissolution and insolvency of firms and individuals.	K4
4	Evaluate the insolvency or loss of individuals or firms.	K5
5	Examine the concepts based on voyage, Human resource and inflation accounting.	K4

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

Unit:1		15—hours
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Introduction- Admission of a Partner - Treatment of Goodwill - Revaluation of Assets and Liabilities-Calculation of Ratios for Distribution of Profits-Capital Adjustments.

Unit:2		18--hours
Retirement of Partner-Calculation of Gaining Ratio-Revaluation of Assets and Liabilities Treatment of Goodwill-Adjustment of Goodwill through Capital A/c only-Settlement of Accounts -Retiring Partner's Loan Account with equal Installments only.		

Unit:3		15--hours
Dissolution-Insolvency of Partners-Garner Vs Murray-Insolvency of all Partners-Deficiency A/c-.Piecemeal Distribution -Proportionate Capital Method only.		

Unit:4		15--hours
Insolvency of Individuals and Firms-Fire Claims: Normal Loss-Abnormal Loss		

Unit:5		10--hours
Voyage Accounts- Investment Accounts		

Unit:6	Contemporary Issues	2hours
Expert lectures online seminars-webinars		

	Total Lecture hours	75--hours
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Text Book(s)	
1	S.P.Jain&K.L.Narang, "Advanced Accounting" ,Kalyani Publications, New Delhi.
2	Reddy & Murthy, "Financial Accounting",MarghamPublicatutions, Chennai,2004.
3	Dr.M.A.Arulanandam, Dr.K.S.Raman,"Advanced Accountancy Part-I",Himalaya Publication,New Delhi.
Reference Books	
1	Gupta R.L. & Radhaswamy M., " Corporate Accounts ", Theory Method and Application - 13th Revised Edition 2006, Sultan Chand&Co., New Delhi .
2	Shukla M.C., Grewal T.S. & Gupta S.L., "Advanced Accountancy", S.Chand&Co., New Delhi.
Related Online Contents[MOOC,SWAYAM, NPTEL,Websites etc.]	
1	http://ebooks.ipude.in/commerce/bcom/term_2/DCOM104_FINANCIAL_ACCOUNTING_II.pdf
2	https://ncert.nic.in/Text Book/pdf/leac102.pdf
3	
Course Designed By:	

Course code TITLE OF THE COURSE L T P C Core - 10

Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	S	M	S	L
CO3	S	S	S	S	M
CO4	S	M	M	S	M
CO5	S	S	M	S	M

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

Course code		L	T	P	C
Core-6	Commercial Law	4		4	
Pre-requisite	Basic knowledge in Commercial Law	Syllabus Version	2022-2023		

Course Objectives:

The main objectives of this course are to:

1. To provide knowledge about basics of business contract
2. To create knowledge about the regulations of agency system
3. To understand the rules of indemnity and guarantee
4. To offer knowledge about the sale and transfer of goods and the applicable laws and regulations

Expected Course Outcomes:

1	Assessing the various elements related business law and contract	K5
2	Interpreting different type of contract and its features	K2
3	Explain about the agency system related to creation and termination of agency	K5
4	Compare between rights and duties of indemnity ,guarantee	K5
5	Examine the distinct between sale and agreement to sell and its features	K4

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

Unit:1	12--hours
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Law – Meaning and objects – Mercantile law, meaning – Sources of contracts – Classification of contracts – Essentials of a valid contract – Offer, acceptance, legality of object and consideration – Void agreement.

Unit:2	12--hours
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Capacity to contract –Free consent–Quasi contracts –Contingent contracts–Performance of contract– Discharge of contract– Remedies for breach of contract.

Unit:3	10--hours
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Contract of Agency–Creation of Agency – Personal liability of an Agent–Agency by ratification– Conditions and effects– Termination of Agency.

Unit:4	12--hours
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Contract of indemnity and guarantee – Rights and Liabilities of surety – Discharge of surety – Bailment– Rights and Duties of bailor and bailee– Pledge by non-owners.

Unit:5	12--hours
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Law of sale of goods–Distinction between sale and agreement to sell–Conditions and warranties to sell–Conditions and Warranties–Transfer of Ownership–Transfer of title by Non-owners– Performance of contract of sale–Rights and Duties of buyer– Rights of unpaid seller.

Unit:6	Contemporary Issues	2 hours
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Expert lectures online seminars-webinars

	Total Lecture hours	60--hours
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Text Book(s)	
1	N.D.Kapoor ----- Business Laws– Sulthan Chand & Sons
2	R.S.N.Pillai and Bagavathy----- Business Laws-S.Chand&Co
Reference Books	
1	M.C.Kuchhal---Mercantile Law---Vikas Publications
2	K.R.Bulchandani---Business Law---Himalaya Publishing House
Related Online Contents[MOOC,SWAYAM, NPTEL,Websites etc.]	
1	https://legislative.gov.in/sites/default/files/A1872-09.pdf
2	https://www.acecollege.in/CITS_Upload/Downloads/Books/1029_File.pdf
Course Designed By :	

Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	M
CO5	S	S	S	S	M

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



Course code	TITLE OF THE COURSE	L	T	P	C
Core-7	Banking and Foreign Exchange	4		4	
Pre-requisite	Basic knowledge in banking and foreign exchange activities	Syllabus Version		2022-2023	

Course Objectives:

The main objectives of this course are to:

1. To understand the recent trends and innovations in banking sector
2. To elaborate the functioning systems of banks in India
3. To understand foreign exchange market
4. To analyze foreign exchange risk and exposure

Expected Course Outcomes:

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

1	Illustrate the classifications of commercial banks, functions and credit creation	K1
2	Outline the general precautions, types of accounts	K2
3	Examine the concepts of negotiable instruments, promissory note	K2
4	Identify the knowledge and administration of foreign exchange	K3
5	Demonstrate the dealing position and foreign exchange risk	K4

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

Unit:1	12--hours
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Definition of banker and customer- general relationship- Special relationship- Evolution of commercial banks – functions of modern commercial banks – branch banking – CRM in banking – Multinational banking – customer service

Unit:2	12--hours
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Opening of a new account- General precautions- Types of accounts- Fixed deposits- savings account –Current account-Recurring deposits-special type of customers -Minor- Lunatic-drunkards- joint account- partnership account- Public limited company.

Unit:3	12—hours
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Negotiable instruments-meaning-characteristics-types-Bills of exchange- Essentials- Promissory note- essentials- Cheques- Essentials- Endorsement- Crossing of Cheques - Marking of Cheques.

Unit:4		12--hours
Foreign exchange markets-Features-participants-Interbank transactions- Interbank quotations- Interbank rates and arbitraging- Interbank dealings- cover deals- trading- funding of vostro account.		
Unit:5		10--hours
Exchange management by banks- Dealing position- exchange position- cash position- Accounting and reporting- Foreign exchange risk management- Measuring of Value At Risk (VAR).		
Unit:6	Contemporary Issues	2 hours
Expert lectures, online seminars –webinars		
	Total Lecture hours	60--hours

Course code		L	T	P	C
Core-8	Business Application Software I	3		3	
Pre-requisite	Basic knowledge in MSWord and MS Excel	Syllabus Version	2022-2023		
Course Objectives:					
The main objectives of this course are to:					
To understand the basic frame work and how to work in Ms-Word and Ms-Excel.					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	To know the basics on MS Word				K2
2	To study formatting features in MS Word				K2
3	To understand the concept to mail merge				K2
4	To gain knowledge on excel operations				K2
5	To acquire knowledge on Managing and Analyzing Complex Worksheet				K2
K1 -Remember; K2 -Understand; K3 -Apply; K4 -Analyze; K5 -Evaluate; K6 -Create					
Unit:1					9--hours
MicrosoftWord: Basics-CreatingDocuments–Mouse,KeyboardOperations,Keys–FormattingFeatures–Menus,Commands,ToolbarsandtheirIcons.					
Unit:2					8--hours
Creating Templates, Creating Tables, Changing Font and Text Size, Borders and Shadings, Textbox, Formatting, Insert picture.					
Unit:3					8--hours
Mail Merge-Creating the Main Document–Creating data source, Adding fields, removing fields–Merging Documents-Macros–Inserting Headers and Footer–Recording macros.					
Unit:4					9--hours
Micro soft Excel :Introduction–Navigation, Selecting Cells, Entering and Editing Text, Entering Numbers and Formulas–Alignments–Menus, Commands, Toolbars and their Icons.					
Unit:5					9--hours
Spread sheet: An Overview –Creating Worksheet- Managing and Analyzing Complex Worksheet–Creating Charts–Creating Form Templates– Sharing Data Between Applications.					

Unit:6	Contemporary Issues	2hours
Expert lectures online seminars-webinars		
	Total Lecture hours	45--hours
Text Book(s)		
1	SanjaySaxena,“MS-Office2000”,Vikas Publishing House Private Ltd.	
Reference Books		
1	Timothy J.O’Leary and Linda O’Leary, “MS-Office”, IRWIN/McGrawHill.	
Related Online Contents[MOOC,SWAYAM, NPTEL, Websites etc.]		
1	https://www.youtube.com/watch?v=DzTCFsdxMP4	
2	https://www.youtube.com/watch?v=IUAq9r5B9Go	
Course Designed By :		

Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	M	M
CO2	M	S	S	M	M
CO3	S	M	M	M	M
CO4	M	S	M	M	M
CO5	S	M	M	M	M

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

Course code		L	T	P	C
Allied 3	Mathematics for Business	4			4
Pre-requisite	Basic knowledge in Mathematics	Syllabus Version	2022- 2023		

Course Objectives:

The main objectives of this course are to:

1. Understand and apply basics of applications of mathematics in business
2. Make the students to be ready for solving business problems using mathematical operations.
3. Provide insight knowledge about variables, constants and functions.
4. Gain the knowledge on integral calculus and determining definite and in definite functions.
5. Analyze the linear programming problem by using graphical solution and simple method.

Expected Course Outcomes:

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

1	Understand the basic concepts of arithmetic and geometric series and different Effective rates of interest for sinking fund, annuity and present value.	K2
2	Recall the basic concepts of addition and multiplication analysis and Input and output analysis.	K1
3	Explain of variables, constants and functions and evaluate the first and second Order derivatives.	K2
4	Interpret integral calculus and determining definite and indefinite functions.	K2
5	Analyze the linear programming problem by using graphical solution and Simple method.	K4

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

Unit:1		12--hours
Set Theory–Arithmetic and Geometric Series –Simple and Compound Interest– Effective rate of Interest –Sinking Fund–Annuity –Present Value–Discounting of Bills– True Discount–Banker’s Gain.		
Unit:2		12--hours
Matrix: Basic Concepts – Addition and Multiplication of Matrices – Inverse of a Matrix – Rank of Matrix-Solution of Simultaneous Linear Equations –Input –Output Analysis.		
Unit:3		12--hours
Variables, Constants and Functions–Limits of Algebraic Functions– Simple Differentiation of Algebraic Functions–Meaning of Derivations– Evaluation of First and Second Order Derivatives– Maxima and Minima–Application to Business Problems.		
Unit:4		12--hours
Elementary Integral Calculus–Determining Indefinite and Definite Integrals of simple Functions–Integration by Parts.		

Unit:5	10--hours	
Linear Programming Problem–Formation–Solution by Graphical Method Solution by Simple Method.		
Unit:6	Contemporary Issues	2hours
Expert lectures online seminars-webinars		
	Total Lecture hours	60--hours
Text Book(s)		
1	Navanitham,P.A," Business Mathematics & Statistics" Jai Publishers,Trichy-21	
2	Sundaresan and Jaya seelan," Introduction to Business Mathematics ",Sultan chand Co&Ltd, New delhi	
3	Sanchetti,D.CandKapoor,V.K,"BusinessMathematics",SultanchandCo&Ltd,Newdelhi	
Reference Books		
1	G.K.Ranganath,C.S.Sampamgiram&Y.Rajan-ATextBookBusinessMathematics -Himalaya Publishing House.	
Related Online Contents[MOOC,SWAYAM, NPTEL, Websites etc.]		
1	https://www.youtube.com/watch?v=qO1SYFZVmhY	
2	https://www.youtube.com/watch?v=LadYhkiVC7Q&list=PLRYPMG3pkUJuucxOLmnRC-Lj3PmzVmKCD	
4	https://www.youtube.com/watch?v=qO1SYFZVmhY&list=PLX2gX-ftPVXUYjs2g3YiaY0sEfwW-jg5L	
Course Designed By :		

Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	S	M	S	S
CO3	M	S	S	S	S
CO4	S	S	S	M	M
CO5	M	M	S	S	S

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

Fourth Semester

Course code		L	T	P	C
Core-9	Corporate Accounting I	4			4
Pre-requisite	Basic knowledge in company accounts	Syllabus Version	2022-2023		

Course Objectives:

The main objectives of this course are to:

1. To provide basic understanding about the accounts relating to shares and debentures
2. To analyze the final accounts of companies
3. To explore various methods for the valuation of goodwill
4. To assist preparation of books of accounts during liquidation of companies

Expected Course Outcomes:

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

1	Explaining about the basic provisions towards issue of shares in market	K2
2	Understanding the concepts of debenture and its accounting	K2
3	Analyze the companies final accounts and Managerial Remuneration	K4
4	Estimating methods of goodwill and shares	K5
5	Examine various procedures related to liquidation of companies	K4

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

Unit:1		15--hours
Issue of Shares: Par, Premium and Discount -Forfeiture-Reissue-Surrender of Shares–Right Issue-Meaning of Bonus Issue		
Unit:2		15-hours
Redemption of Preference Shares- Debentures –Issue and Redemption - Sinking Fund Method (excluding Open Market operations)		
Unit:3		15--hours
Final Accounts of Companies – Calculation of Managerial Remuneration.		
Unit:4		15--hours
Valuation of Goodwill and Shares – Need – Methods of valuation of Goodwill and Shares.		
Unit:5		13--hours
Liquidation of Companies –Statement of Affairs – Deficiency a/c.		
Unit:6	Contemporary Issues	2hours
Expert lectures online seminars-webinars		
	Total Lecture hours	75--hours

Text Book(s)	
1	S.P.Jain&K.L.Narang , "Advanced Accounting", Kalyani Publications, New Delhi.
2	Gupta R.L. & Radhaswamy M. , "Corporate Accounts", Theory Method and Application- 13th Revised Edition 2006, Sultan Chand & Co., New Delhi.
3	Dr.M.A.Arulanandam,Dr.K.S.Raman , "Advanced Accountancy, Part-I", Himalaya Publications, New Delhi. 2003.
Reference Books	
1	Gupta R.L. & Radhaswamy M. , "Corporate Accounts", Theory Method and Application- 13th Revised Edition 2006, Sultan Chand & Co., New Delhi.
2	Shukla M.C., Grewal T.S. & Gupta S.L. , "Advanced Accountancy", S. Chand & Co., New Delhi
3	Reddy & Murthy , "Financial Accounting", Margham Publications, Chennai, 2004
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_ug.php/238
2	http://www.fimt-ggsipu.org/study/bcom202.pdf
3	http://gurukpo.com/Content/B.Com/Corporate_Accounting(B.Com)P-1.pdf
4	https://www.bing.com/videos/search?q=youtube+videos+on+corporate+accounting&docid=608009069960966369&mid=A58A95880433907E2FF8A58A95880433907E2FF8&view=detail&FORM=VIRE
Course Designed By :	

Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	S
CO2	S	S	S	M	S
CO3	S	S	S	S	S
CO4	M	S	S	S	S
CO5	S	S	S	M	M

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

Course code		L	T	P	C
Core-12	Executive Business Communication	3			3
Pre-requisite	Basic knowledge in Business Communication	Syllabus Version	2022-2023		

Course Objectives:

The main objectives of this course are to:

1. To provide information on effective business communication and techniques to respond to business queries.
2. To provide knowledge about banking correspondence and company secretarial correspondence

Expected Course Outcomes:

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

1	Outline the importance of effective business communication	K2
2	Understand the intricacies of responding to business related queries	K2
3	Categorizing effective correspondence with banks, insurance and agencies	K3
4	Examine effective response company secretarial correspondence	K4
5	Analyze new innovative and effective ideas for business communication	K4

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

Unit:1		8--hours
Business Communication: Meaning – Importance of Effective Business Communication- Modern Communication Methods – Business Letters : Need – Functions - Kinds - Essentials of Effective Business Letters-Layout.		
Unit:2		9--hours
Trade Enquiries - Orders and their Execution - Credit and Status Enquiries – Complaints and Adjustments- Collection Letters- Sales Letters–Circular Letters.		
Unit:3		8--hours
BankingCorrespondence-InsuranceCorrespondence-AgencyCorrespondence.		
Unit:4		7--hours
Company Secretarial Correspondence(Includes Agenda, Minutes and Report Writing)		
Unit:5		11--hours
Application Letters–Preparation of Resume -Interview: Meaning–Objectives and Techniques of Various types of Interviews–Public Speech–Characteristics of a good speech–Business Report Presentations		
Unit:6	Contemporary Issues	2hours
Expert lectures online seminars-webinars		
	Total Lecture hours	45--hours
Text Book(s)		
1	RajendraPalKorahill ,“ Essentials of Business Communication”, SultanChand & Sons, New Delhi, 2006.	
2	Ramesh,MS,& C.CPattanshetti ,“ Business Communication” ,R.Chand & Co,New Delhi,2003.	

Reference Books	
1	Rodriquez M V , "Effective Business Communication Concept" Vikas Publishing Company,2003.
Related Online Contents[MOOC,SWAYAM, NPTEL, Websites etc.]	
1	https://www.academia.edu/34534809/Lecture_Notes_Business_Communication_A
2	
3	
Course Designed By :	

Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	M	M
CO3	S	S	M	S	S
CO4	S	S	S	S	S
CO5	S	S	S	M	M

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



Course code			L	T	P	C
Core 10		TITLE OF THE COURSE	3	-	-	3
Pre-requisite		Business Taxation		Syllabus Version		2022-23

Course Objectives:

The main objectives of this course are to:

1. To understand and applicability of business taxes in India
2. To understand the working of custom law in India
3. To impart the necessity of GST in India
4. To inculcate knowledge about the Input tax credit , returns and refunds
5. To gain knowledge about the customs act

Expected Course Outcomes:

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

1	Recall the various concepts relating to indirect tax regime in India	K1
2	Operate in GST platform.	K4
3	Identify exempted supply and calculate the value of supply.	K2
4	Prepare Input tax credit returns	K2
5	Examine the custom law import and export procedure and related duties and taxes	K4

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

Unit:1	INTRODUCTIONS	8—hours
Meaning of Tax and Taxation – Types of Tax – Direct and Indirect Taxes – Features – Problems – Merits and Limitations – Comparison of Direct and Indirect taxes – Constitutional Background of tax in India – Method of levying Indirect tax – Tax evasion and avoidance		
Unit:2	MEASURES OF DISPERSION	9 hours
Goods and Services Tax in India – Introduction – Conceptual framework of GST – Need for GST – Advantage of GST – Features of GST – Subsuming of Taxes – GST Council : Structure and Functions		
Unit:3	CORRELATION AND REGRESSION ANALYSIS	8 hours
Supply - Meaning – Taxable Supply – Types of Supply – Composite and mixed supply – Exempted supply – Time of supply of Goods and Services Place of Supply – Determinants of value of Supply – Transactions value – Valuation of services.		
Unit:4	TIMESERIES	7 hours
Input for tax credit – Eligibility and condition – Apportionment of Credit and Blocked credit – ITC reversal – Input service distribution credit –Exempted products – Returns – Introduction - Types of Returns.		

Unit:5	INTERPOLATION	11 hours
Introduction to customs law in India: The Customs Act 1962 – The Customs Tariff Act 1975 – Basic concepts – Taxable event – Levy and Exemption from Customs duty - Methods of Valuation – Import and export procedure.		
Unit:6	CONTEMPORARY ISSUES	2hours
Expert lectures online seminars–webinars		
	Total Lecture hours	45hours
Text Book(s)		
1	Statistical Methods by S.P.Gupta	
2	Business Mathematics and Statistics by P.Navaneetham	
3	Statistics by R.S.N.Pillaian and V.Bagavathi	
Reference Books		
1	Statistics-Theory, Methods & Application by D.C. Sancheti and V.K.Kapoor	
2	Applied General Statistics by Frederick E.Croxton and Dudley J.Cowden	
Related Online Contents[MOOC,SWAYAM, NPTEL, Websites etc.]		
1	https://www.youtube.com/watch?v=BUE-XJEHp7g	
2	https://www.youtube.com/watch?v=0s4mKbkYJPU&t=1s	
3	https://www.youtube.com/watch?v=Dxcc6ycZ73M	
Course Designed By :		

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

S-Strong; M-Medium; L-Low

Course code	INTERNATIONAL MARKETING MANAGEMENT	L	T	P	C
Core 11	Basic knowledge International Marketing	3		-	3
Pre-requisite			Syllabus Version	2022 -23	

Course Objectives:

1. To know the basic concepts principles of the International Marketing
2. To understand the consumer behavior in the international contexts
3. To develop the product idea and procedure to introduce a new product
4. To understand and evaluate the application of marketing
5. To acquire knowledge about Global Marketing

Expected Course Outcomes:

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

1	Understand and evaluate the application of marketing	K2
2	Identify the skill sets required in marketing	K4
3	Examine the various functions of International Marketing	K4
4	distribution channels and make informed decisions regarding channel selection and management for international markets distribution channels and make informed decisions regarding channel selection and management for international markets	K5
5	Retailing and wholesaling trends, and develop strategies	K6

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

Unit:1	Product and pricing Strategy	9 Hours
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Meaning and concept of products Product classification Product line decisions-Product mix decisions Branding and Packaging decisions New product development strategy- Product life cycle strategies.

Unit:2	Pricing Strategy	8 Hours
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Importance of pricing decisions in marketing Factors affecting pricing decision, Price determination, pricing methods, new product pricing strategies Product mix pricing strategies-Price changes.

Unit:3	Promotion Strategy	9 Hours
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Meaning of marketing communication, Importance of promotion-Promotion mix. Forms of promotion Personal selling. Nature. Scope and importance Advertising. Meaning. Objectives and importance Media sales promotion- Nature, importance and techniques.

Unit:4	Distribution Strategy	8 hours
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Meaning, Nature and importance, Alternative channels of distribution. Factors to be considered for selecting channel. Functions of distribution channels.

Unit:5	Retailing and Wholesaling	9 Hours
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Meaning, Types of retailers -Retailer marketing process Retailer marketing decisions The future of retailing, wholesaling-Types of wholesalers Wholesaler marketing decision, Trends in wholesaling.

	Total Lecture hours	45Hours
Books for study		
1 Hepner H.W.: Modern Marketing- Dynamics and Management.		
2 Boyd H.V. and West Fall R.: Marketing Research.		
3 James M. Carman and Kenneth P. Phillips and Duncan: Marketing Principles and Methods		
Books for Reference		
1 Global Marketing Management: Keegan, 2014		
2 International Marketing Management: Varshney and Bhattacharya, 2019		
3 International Marketing (4 th Edition, 2010) by P.K. Vasudeva, Excel Book, New Delhi, 2017		
Related Online Contents		
1 e-PG Pathshala: (Commerce: P.07, M.33)		
2 NPTEL: https://onlinecourses.nptel.ac.in		
Course Designed By:		

Mapping with Programme Outcomes

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

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

Course code		L	T	P	C
Allied IV	STATISTICS FOR BUSINESS	4	-	-	4
Pre-requisite	Basic knowledge on Statistics for Business		Syllabus Version	2022-23	

Course Objectives:

The main objectives of the course are able to

1. Provide basic conceptual knowledge on applications of statistics in business.
2. Make the students to be ready for solving business problems using statistical operations.
3. Give detailed instruction of measurement of dispersion.
4. Gain the knowledge on application of correlation and regression or business operations.
5. Analyze interpolation and probability theory and perform the problems.

Expected Course Outcomes:

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

1	Understand the basic concepts of arithmetic and geometric mean and Different types of data collection.	K2
2	Recall measures of dispersion.	K1
3	Execute correlation and regression analysis.	K3
4	Understand the different types of moving averages.	K2
5	Analyze interpolation and probability	K4

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

Unit:1	INTRODUCTIONS	12hours
Meaning and Definition of Statistics – Collection of data — Primary and Secondary – Classification and Tabulation–Diagrammatic and Graphical presentation Measures of Central tendency–Mean, Median, Mode, Geometric Mean and Harmonic Mean –simple problems		
Unit:2	MEASURES OF DISPERSION	10hours
Measures of Dispersion – Range, Quartile Deviation, Mean Deviation, Standard Deviation and Co-efficient of Variation. Skewness–Meaning–Measures of Skewness-Pearson’s and Bowley’s co-efficient of Skewness.		
Unit:3	CORRELATION AND REGRESSION ANALYSIS	12hours
Correlation –Meaning and Definition –Scatter diagram, Karl Pearson’s co-efficient of Correlation, Spearman’s Rank Correlation, Co-efficient of Concurrent deviation. Regression Analysis – Meaning of regression and linear prediction – Regression in two variables – Uses of Regression		
Unit:4	TIMESERIES	12hours
Time Series– Meaning, Components and Models–Business forecasting–Methods of estimating trend–Graphic, Semi-average, Moving average and Method of Least squares–Seasonal Variation–Method of Simple average. Index Numbers –Meaning, Uses and Methods of construction – Un-weighted and Weighted index numbers – Tests of an Index number – Cost of living index number.		

Unit:5	INTERPOLATION	12hours
Interpolation: Binomial, Newton's and Lagrange methods. Probability – Concept and Definition –Addition and Multiplication theorems of Probability (statement only)–simple problems based on Addition and Multiplication theorems only.		
Unit:6	CONTEMPORARY ISSUES	2hours
Expert lectures online seminars–webinars		
	Total Lecture hours	60hours
Text Book(s)		
1	Statistical Methods by S.P.Gupta	
2	Business Mathematics and Statistics by P.Navaneetham	
3	Statistics by R.S.N.Pillaian and V.Bagavathi	
Reference Books		
1	Statistics-Theory, Methods & Application by D.C. Sancheti and V.K.Kapoor	
2	Applied General Statistics by Frederick E.Croxton and Dudley J.Cowden	
Related Online Contents[MOOC,SWAYAM, NPTEL,Websites etc.]		
1	https://www.youtube.com/watch?v=BUE-XJEHp7g	
2	https://www.youtube.com/watch?v=0s4mKbkYJPU&t=1s	
3	https://www.youtube.com/watch?v=Dxcc6ycZ73M	
Course Designed By :		



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

S-Strong; M-Medium; L-Low

Course code		L	T	P	C
Core-13	Computer Applications: MS Word and MS Excel	4	-	-	-
Pre-requisite	Basics knowledge in MSWord and MS Excel	Syllabus Version		2021-22	

Course Objectives:

The main objectives of this course are to:

1. Acquire and apply the computer applications in different aspects of business
2. Get an insight knowledge on MS-office

Expected Course Outcomes:

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

1	Remember the basic concepts computer applications using MS-Office applications for the business transactions.	K2
2	On successful completion of this course, the student should be able to work efficiently in Ms- Word and Ms- Excel.	K4

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

MS Word

1. Create the front page of a News Paper.
2. Type a document and perform the following:
 - i. Change a paragraph into two column cash book.
 - ii. Change a paragraph using bullets (or) numbering format.
 - iii. Find any word and replace it with another word in document.
3. Prepare a class time table using a table menu.
4. Prepare a mail merge for an interview call letter.
5. Create a resume wizard.
6. Design a cheque book of a bank.
7. Create a table with the following field name:
EMP- no, Emp- name, designation, department, experience.

MS Excel

1. Develop the Students Mark List worksheet and calculate total, average and save it. Specify the Result also (Field names: S.NO, Name of the student, course, mark1, mark2, mark3, total, average and result).
2. Design a chart projecting the cash estimate of a concern in the forth coming years.
3. Create a Pivot table showing the performance of the salesmen's.

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

S-Strong ;M-Medium; L-Low



Fifth Semester

Course code		L	T	P	C
Core-15	Corporate Accounting-II	5			5
Pre-requisite	Basic knowledge in Company Accounts	Syllabus version	2022-2023		

Course Objectives:

1. To understand the concept to of mergers and acquisitions
2. To familiarize withholding company accounts
3. To prepare the final accounts of banking companies
4. To prepare the accounts of insurance companies
5. To assist the preparation of electricity companies accounts

Expected Course Outcomes:

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

1	Recall various concepts and methods of preparing accounts under mergers and acquisitions	K1
2	Understand various methods of preparing holding company accounts	K2
3	Understand various methods of preparing and assessing final accounts of banking companies	K2
4	Analyze the final accounts of insurance companies	K4
5	Analyze the accounting statements of electricity companies	K4

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

Unit:1		15 —hours
Accounting for Mergers and Amalgamation—Absorption and External Reconstruction		
Unit:2		18—hours
Holding Company Accounts –Consolidation of Balance Sheets with treatment of Mutual Owings, Contingent Liability, Unrealized Profit, Revaluation of Assets, Bonus issue and payment of dividend (Inter Company Holdings excluded).		
Unit:3		15--hours
Banking Company Accounts-Preparation of Profit and Loss Account and Balance Sheet (New format only)-Rebate on Bills Discounted – Classification of Advances-Classification of Investments.		
Unit:4		10--hours
Insurance Company accounts: General Insurance and Life Insurance (New format only)-Under IRDA2000		
Unit:5		18--hours
Statements of Accounts for Electricity Companies—Treatment of Repairs and Renewals – Indian Accounting Standards—Financial Reporting Practice (Theoretical Aspects)		
Unit:6	Contemporary Issues	2hours
Expert lectures online seminars-webinars		
	Total Lecture hours	75--hours

Text Book(s)	
1	S.P.Jain&K.L.Narang, "Advanced Accounting", Kalyani Publications, New Delhi. 5. Shukla M.C.
2	Gupta R.L. & Radhaswamy M., "Corporate Accounts", Theory Method and Application-13th Revised Edition 2006, Sultan Chand & Co., New Delhi
3	Dr.M.A.Arulanandam, Dr.K.S.Raman, "Advanced Accountancy, Part-I", Himalaya Publications, New Delhi. 2003.
Reference Books	
1	Gupta R.L. & Radhaswamy M., "Corporate Accounts", Theory Method and Application-13th Revised Edition 2006, Sultan Chand & Co., New Delhi.
2	Grewal T.S. & Gupta S.L., "Advanced Accountancy", S. Chand & Co., New Delhi
Related Online Contents[MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://www.bing.com/videos/search?q=accounting+for+holding+companies&docid=608020215401752240&mid=0F32057D615B472ADCFB0F32057D615B472ADCFB&view=detail&FORM=VIRE
2	https://www.yourarticlerepository.com/accounting/amalgamation-of-companies/problems-on-amalgamation-and-external-reconstruction/82261
3	https://www.bmscw.edu.in/files/StudyMaterials/BCom/III-BCom/5th%20Sem_B%20Com_AA%20UNIT%201_NOTES.pdf
4	https://www.accountingnotes.net/companies/insurance-companies/accounts-of-insurance-companies-accounting/13117
Course Designed By :	

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

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

Course code		L	T	P	C
Core-17	Cost Accounting	4			4
Pre-requisite	Basic Knowledge in Accounting		Syllabus version	2022-2023	

Course Objectives:

The main objectives of this course are to:

1. To understand the concept and various components of costing
2. To assist preparation of accounts under process costing
3. To familiarize with the techniques of operating costing

Expected Course Outcomes:

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

1	Recall various concepts of costing and costing methods	K1
2	Analyze the various elements of costing	K4
3	Explain the labour wage payment system	K2
4	Outline the cost under process costing system	K2
5	Examine about operational costing, contract costing and Reconciliation of Cost and Financial Statements.	K4

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

Unit:1		12--hours
Cost Accounting – Definition – Meaning and Scope – Concept and Classification – Costing an aid to Management — Types and Methods of Cost – Elements of Cost Preparation of Cost Sheet and Tender.		

Unit:2		12--hours
Material Control: Levels of material Control – Need for Material Control – Economic Order Quantity – ABC analysis – Perpetual inventory – Purchase and stores Control: Purchasing of Materials–Procedure and documentation involved in purchasing–Requisition for stores–Stores Control–Methods of valuing material issue.		

Unit:3		12--hours
Labour: System of wage payment –Idle time–Control over idle time–Labour turnover. Overhead–Classification of overhead –allocation and absorption of overhead.		

Unit:4		12--hours
Process costing–Features of process costing–process losses, wastage, scrap ,normal process loss –abnormal loss, abnormal gain.(Excluding inter process profits and equivalent production).		

Unit:5		10--hours
Operating Costing- Contract costing–Reconciliation of Cost and Financial accounts.		

Unit:6	Contemporary Issues	2hours
	Total Lecture hours	60--hours

Text Book(s)	
1	S.P.JainandKL.Narang, "CostAccounting", KalyaniPublishers, NewDelhi. Edn.2005
2	R.S.N.PillainandV.Bagavathi, "CostAccounting", S.ChandandCompanyLtd., NewDelhi. Edn.2004
3	S.P.Iyyangar, "CostAccountingPrinciplesandPractice", SultanChand, NewDelhi.2005
Reference Books	
1	V.KSaxena&C.D.Vashist, "CostAccounting", SultanChand, NewDelhi2005
2	M.N.Arora, "CostAccounting", SultanChand, NewDelhi2005.
Related Online Contents[MOOC,SWAYAM, NPTEL, Websites etc.]	
1	https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-8-New.pdf
2	https://www.bing.com/videos/search?PC=U523&q=vIDEO+LECTURE+IN+cOST+aCCOUNTING&ru=%2fsearch%3fFORM%3dU523DF%26PC%3dU523%26q%3dvIDEO%2bLECTURE%2bIN%2bcOST%2baCCOUNTING&view=detail&mmscn=vwrc&mid=D4E6F22C7E60037DB9D0D4E6F22C7E60037DB9D0&FORM=WRVORC
3	https://drive.google.com/file/d/1IlztPE-XSUqDgx2spUwsyLehsrP_bDCI/view
Course Designed By :	

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

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

Course code			L	T	P	C
Core-18		Income Tax Law and Practices	4			4
Pre-requisite		Basic knowledge in law	Syllabus	2022- version	2023	

Course Objectives:

The main objectives of this course are to:

1. To understand the various concepts of income tax and related terminologies
2. To familiarize with calculation of income under different heads
3. To understand the process offset offend carry forward of losses while computing total income

Expected Course Outcomes:

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

1	Outline the various terminologies related to income tax	K1
2	Understand the method of calculating and levying tax	K2
3	Apply the various tax laws and available provisions in tax computations	K3
4	Evaluate the setoff and carry forward of losses while calculating personal income	K5
5	Analyze self-assessment of income and tax computation	K4

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

Unit:1	Title of the Unit(Capitalize each Word)	15--hours
Income Tax Act–Definition of Income–Assessment year–Previous Year–Assessee–Scope of Income– Charge of Tax– Residential Status –Exempted Income.		
Unit:2		20--hours
Heads of Income: Income from Salaries–Income from House Property.		
Unit:3		20--hours
Profit and Gains of Business or Profession–Capital Gains		
Unit:4		15--hours
Income from Other Sources.–Deductions from Gross Total Income.		
Unit:5		18--hours
Set off and Carry forward of losses – Aggregation of Income- Computation of Tax liability – Assessment of Individuals.		
Unit:6	Contemporary Issues	2hours
Expert lectures online seminars-webinars		
	Total Lecture hours	60--hours
Text Book(s)		
1	Gaur and Narang, "Income Tax Law and Practice" Kalyani publishers New Delhi	
Reference Books		
1	Dr. H.C. Mehrotra, "Income-tax Law and Accounts" Sahithya Bhavan publishers	

Related Online Contents[MOOC,SWAYAM,NPTEL,Websites etc.]	
1	https://www.bing.com/videos/search?PC=U523&q=video+1%3becture+in+Income+tax&ru=%2fsearch%3fFORM%3dU523DF%26PC%3dU523%26q%3dvideo%2b1%253Becture%2bin%2bIncome%2btax&view=detail&mmscn=vwrc&mid=F8694500529A30E8E535F8694500529A30E8E535&FORM=WRVORC
2	
3	
Course Designed By :	

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

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



Course code		L	T	P	C				
Core 19	Business Application Software II	3		3					
Pre-requisite	Basic knowledge in MS PowerPoint and MS Access	Syllabus	2022- Version	2023					
Course Objectives:									
The main objectives of this course are to:									
Understand the basic frame work and how to work in MS –Power Point and MS –Access									
Expected Course Outcomes:									
On the successful completion of the course, student will be able to:									
1	Understand the basic concepts computer applications using MS-Power Point	K2							
2	Create and do effective presentation for the business meeting using PowerPoint presentation.	K2							
3	Understand the basic concepts computer applications using MS-Access	K2							
4	Generate the database using MS-Access	K2							
5	Examine the Filtering and Querying Tables	K2							
K1-Remember;K2-Understand;K3 -Apply;K4-Analyze;K5-Evaluate;K6-Create									
Unit:1		9—hours							
Microsoft Power Point: Basics–Using Text–Adding Visual Elements – Charts and Tables – Drawing – Clipart – Sounds – Animation – Apply Time Transitions to Slides Menus, Toolbars and Navigation in PowerPoint.									
Unit:2		8—hours							
Working with PowerPoint: Slide Sorter–Date and Time–Symbol–Slide Layout–Font –Slide Color Scheme– Macros – Custom Animation.									
Unit:3		9--hours							
Microsoft Access: Database Overview - Creating Database–Creating database through Table Wizard–Modifying Table.									
Unit:4		9--hours							
Creating a Table–Rename Columns–Saving the Database–Relationships–Forms.									
Unit:5		8--hours							
Filtering and Querying Tables–Creating Reports and Mailing Labels –Sharing Information between Applications.									

Unit:6	Contemporary Issues	2hours
Expert lectures online seminars-webinars		
	Total Lecture hours	45—hours
Text Book(s)		
1	1 SanjaySaxena ,“MS-Office2000”,Vikas Publishing House Private Ltd.	
Reference Books		
1	1 Timothy J.O’Leary and Linda O’Leary ,“MS-Office”,IRWIN/McGrawHill.	
Related Online Contents[MOOC,SWAYAM, NPTEL,Websites etc.]		
1		
2		
4		
Course Designed By :		

Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	S	M	S	S
CO3	M	S	S	S	S
CO4	S	S	S	M	M
CO5	M	M	S	S	S

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

Course code		L	T	P	C
Core 16	Brand Management	4			4
Pre-requisite	Basic knowledge in Brand Management	Syllabus	2022-2023	Version	

Course Objectives:

The main objectives of this course are to:

1. To understand the basic concepts of branding
2. To compare and analyze brand positioning and brand image building
3. To analyze the impact of Brandon customer behavior
4. To familiarize with brand rejuvenation and monitoring
5. To provide insight on essential brandings strategies

Expected Course Outcomes:

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

1	Recall the basic concepts of branding and related terms	K1
2	Compare brand image building and brand positioning strategies	K2
3	Analyze the impact of brand, brand loyalty and brand audit.	K4
4	Explain the brand rejuvenation and brand monitoring process	K4
5	Apply various strategies for brand building and monitoring	K3

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

Unit:1		12--hours
Introduction- Basic understanding of brands – concepts and process – significance of a brand – brand mark and trade mark–different types of brands–family brand, individual brand, private brand – selecting a brand name – functions of a brand – branding decisions – influencing factors.		
Unit:2		12--hours
Brand Associations: Brand vision–brand ambassadors –brand as personality, as trading asset, Brand extension–brand positioning –brand image building		
Unit:3		12--hours
Brand Impact: Branding impact on buyers – competitors, Brand loyalty – loyalty programmers – brand equity – role of brand manager – Relationship with manufacturing - marketing- finance - purchase and R & D– brand audit		

Unit:4		12--hours
Brand Rejuvenation: Brand rejuvenation and re-launch, brand development through acquisition takes over and merger–Monitoring brand performance over the product life cycle.Co-branding.		
Unit:5		10--hours
Brand Strategies: Designing and implementing branding strategies–Case studies		
Unit:6	Contemporary Issues	2hours
Expert lectures online seminars-webinars		
	Total Lecture hours	60—hours
Text Book(s)		
1	KevinLaneKeller, “StrategicbrandManagement”, PersonEducation, NewDelhi, 2003.	
2	Lan Batey Asian Branding – “A great way to fly”, Prentice Hallof India, Singapore 2002	
3	JagdeepKapoor, Brandex, Biztantra, New Delhi, 2005	
Reference Books		
1	JeanNoel, Kapferer, “StrategicbrandManagement”, TheFreePress, NewYork, 1992	
2	PaulTmeporal, Branding in Asia, JohnWiley&sons(P)Ltd., New York, 2000	
3	S.RameshKumar, “ManagingIndianBrands”, VikaspublishingHouse(P)Ltd., NewDelhi, 2002	
Related Online Contents[MOOC,SWAYAM, NPTEL,Websites etc.]		
1	opykitab.com/Brand-Management-by-Ranjeet-Verma	
2		
4		
Course Designed By :		

Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	S	S
CO2	S	S	S	M	S
CO3	S	S	M	M	M
CO4	S	S	S	S	M
CO5	S	S	M	M	M



Course code	LOGISTICS MANAGEMENT	L	T	P	C
Core 14	Core	4		-	4
Pre-requisite	Basic Knowledge about logistics Management	Syllabus Version	2022 -23		

Course Objectives:

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

Expected Course Outcomes:

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

1	Understand the marketing concepts and its application in logistics management	K1
2	Appraise and apply the practical aspects in logistics management	K5
3	Develop the logistics strategies to promote the product	K4
4	Defining the strategies to be adopted in logistics management	K3
5	Create a good logistics manager to apply the strategy	K6

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

Unit:1	Introductions	12 Hours
Logistics – meaning – concept – objectives – value chain – logistics system elements – information – transportation – material handling – inventory – warehousing – communication – inbound logistics and outbound logistics.		
Unit:2	Inventory Control	12 Hours
International transport system – all transport – ocean – multimodal transportation – world sea borne trade – world shipping – Indian shipping industry – port infrastructural development – issues in Indian shipping.		
Unit:3	Supply Chain Management	12 Hours
Containerization – classification of containers – role of ICD and CFS – types of ships – operating ships: liners and tramp - features- merits and demerits.		
Unit:4	Role of a Manager in Supply Chain	12 Hours

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

Unit:5	Aligning the Supply Chain	10 Hours
Air shipment – consolidation – role and function of IATA – maritime frauds and unethical practices – institutional arrangements for resolving shipping problem – reverse logistics.		
Unit:6	Contemporary Issues	2 Hours
Assignments, Seminar, Group Discussion and Current Affairs		
	Total Lecture hours	60 Hours
Books for Reference		
1	Logistics Strategy Cases & Concepts, Roy D. Shapiro, James L. Heskett, West PublishingCo., 1985	
2	Logistics and Supply Chain Management - Cases and Concepts. G Raghuram & N Rangaraj, MacMillan, 2019	
3	Logistics & Supply Chain Management: Creating Value-Adding Networks: Martin Christopher, FT Press, 2017	
4	Supply Chain Management: Janat Shah, Text and Cases, 1st Edition, Pearson, 2013	
Related Online Contents		
1	NPTEL	
2	SWAMYAM/MOOCs	
3	YouTube channels	
Course Designed By:		

Mapping with Programme Outcomes

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

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

Sixth Semester

Course code		L	T	P	C
Core-20	Management Accounting	4			4
Pre-requisite	Basic Knowledge in Accounting	Syllabus	2022- Version	2023	

Course Objectives:

The main objectives of this course are to:

1. To understand the various components of management accounting and related terms
2. To understand analysis using ratio, working capital management and marginal costing
3. To familiarize with budget preparation and budget control tools

Expected Course Outcomes:

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

1	Outline the various concepts relating to management accounting	K2
2	Analyze financial statements using ratio analysis	K4
3	Evaluate the working capital management of companies	K5
4	Comparing various alternatives using marginal costing and decision making	K2
5	Analyze new budget and budgetary control for organizations	K4

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

Unit:1	20--hours
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Management Accounting–Meaning–Objectives and Scope–Relationship between Management Accounting, Cost Accounting and Financial Accounting.

Unit:2	18--hours
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Ratio Analysis–Analysis of liquidity–Solvency and Profitability–Construction of Balance Sheet.

Unit:3	17--hours
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Working Capital –Working capital requirements and its computation–Fund Flow Analysis and Cash Flow Analysis.

Unit:4	15--hours
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Marginal costing and Break Even Analysis – Managerial applications of marginal costing– Significance and limitations of marginal costing.

Unit:5	18--hours
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Budgeting and Budgetary control–Definition–Importance, Essentials –Classification of Budgets –Master Budget–Preparation of cash budget, sales budget, purchase budget, material budget, flexible budget.

Unit:6	Contemporary Issues	2hours
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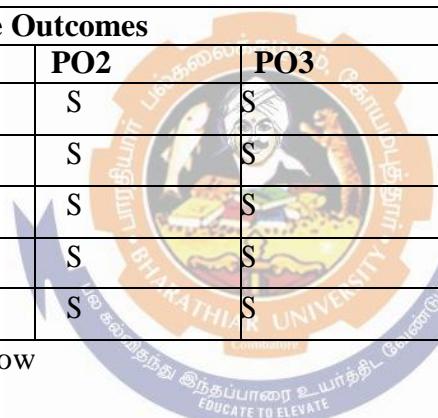
Expert lectures online seminars-webinars

	Total Lecture hours	90--hours
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Text Book(s)	
1	Dr.S.N.Maheswari.“Management Accounting ”,Sultan Chand&Sons,NewDelhi,2004.2..3. 4.
2	Sharmaand S.K.Gupta“ Management Accounting”,Kalyani Publishers,NewDelhi,2006
Reference Books	
1	.S.P.Jainand KL. Narang,“Cost and Management Accounting”, Kalyani Publishers ,New Delhi
2	S.K. Bhattacharya ,“Accounting and Management”,Vikas Publishing House.
Related Online Contents[MOOC,SWAYAM, NPTEL,Websites etc.]	
1	https://www.icsi.edu/media/webmodules/publications/Company%20Accounts,%20Cost%20and%20Management%20Accounting.pdf
2	https://ebooks.ibsindia.org/mac/chapter/budgeting-and-budgetary-control/
Course Designed By :	

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

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



Course code			L	T	P	C
Core-21	Principles of Auditing		4			4
Pre-requisite	Basic knowledge in Auditing		Syllabus	2022- Version	2023	

Course Objectives:

The main objectives of this course are to:

1. To understand the various concepts of auditing and the procedure for conduct of internal audit
2. To familiarize with the process of valuing assets and liabilities
3. To understand the process of auditing the joint stock companies and investigation mechanism

Expected Course Outcomes:

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

1	Define the important concept and rules relating to auditing	K1
2	Outline the techniques and applicability of internal audit	K2
3	Analyze the valuation of assets and liabilities in business	K4
4	Analyze the accounts and auditing the joint stock companies	K4
5	Examine about investigation and auditing of computerized accounts	K4

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

Unit:1		2 of 0--hours
Auditing– Origin – Definition – Objectives – Types – Advantages and Limitations – Qualities of an Auditor– Audit Programme		
Unit:2		18--hours
Internal Control–Internal Check and Internal Audit–Audit Note Book–Working Papers. Vouching –Voucher–Vouching of Cash Book–Vouching of Trading Transactions–Vouching of Impersonal Ledger.		
Unit:3		17--hours
Verification and Valuation of Assets and Liabilities–Auditor’s position regarding the valuation and verifications of Assets and Liabilities –Depreciation–Reserves and Provisions–Secret Reserves.		
Unit:4		15--hours
Audit of Joint Stock Companies – Qualification – Dis-qualifications – Various modes of Appointment of Company Auditor–Rights and Duties– Liabilities of a Company Auditor–Share Capital and Share Transfer Audit –Audit Report–Contents and Types.		
Unit:5		18--hours
Investigation–Objectives of Investigation–Audit of Computerised Accounts–Electronic Auditing–Investigation under the provisions of Companies Act.		

Unit:6	Contemporary Issues	2hours
	Expert lectures online seminars-webinars	
		Total Lecture hours 90--hours
Text Book(s)		
1	B.N.Tandon, " Practical Auditing", S Chand Company Ltd	
Reference Books		
1	.R.MDe Paula, "Auditing-the English language Society and Sir Isaac Pitman and Sons Ltd, London	
2	Spicer and Pegler, "Auditing : Khatalia's Auditing" 4.KamalGupta, "Auditing", Tata Mc grial Publications	
Related Online Contents [MOOC,SWAYAM, NPTEL, Websites etc.]		
1	http://ebooks.lpuude.in/commerce/bcom/term_3/DCOM204_AUDITING THEORY.pdf	
2	https://www.himpub.com/documents/Chapter3442.pdf	
3		
Course Designed By :		

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

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

Course code			L	T	P	C
Core-22	INTERNATIONAL BUSINESS STRATEGY		4			4
Pre-requisite	Basic Knowledge of business strategy		Syllabus Version	2022-2023		

Course Objectives:

The main objectives of this course are:

1. To give a basic understanding on International and National Strategic Management..
2. To examine the Corporate Strategies, Analyze Industry and Competition.
3. To acquire knowledge on Strategic Implementation and Organization Structure.
4. To understand the strategic evaluation and control process.

Expected Course Outcomes:

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

1	Learn the fundamentals of International and National Strategic Management.	K1
2	Examine the Corporate Strategies, Analyze Industry and Competition	K2
3	To analyze evaluate Future Challenges	K3
4	Evaluate challenges faced in Implementing Strategies	K4
5	Integrate and apply knowledge on Formulation and Implementation of Strategy.	K5

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

Unit:1		12--hours
World of International Business- Challenges of International Business.-Multinational Enterprises- Triad and International Business.		

Unit:2		15--hours
Environment of International Business- International Politics and Economic Integration-International Culture International Trade- International Trade International Finance.		

Unit:3		15--hours
International Business Strategy- Global Strategic Planning- Organizing Strategy Production strategy- Global sourcing –Global supply management and technology transfer Marketing strategy- Human Resource Management Strategy- Political Risk and Negotiation Strategy- International Financial Management		

Unit:4		15--hours
International Business Strategies in Action - Corporate Strategy and National Competitiveness - Doing Business in European Community- Doing Business In Japan Doing Business in North America -Doing Business in Non-Trial Nations .		

Unit:5		16--hours
International Business Horizons - International Joint Ventures - Future Challenges of International Business		
Unit:6	Contemporary Issues	2hours
	Expert lectures online seminars-webinars	
	Total Lecture hours	75--hours
Text Book(s)		
1.	Rungman.A.M and Hodgetts. R.M., International Business; A Strategic Management Approach, McGrawhill,.Inc, New Delhi- 1999-2000.	
2.	Keealas.A.G., Global Business Strategy, South – Western, 1999-2000,	
3.	Garland.J. and Farmer. R.N., International Dimension of Business Policy and Strategy, PWS-KENT 1999-2000,	
4.	Nagandhi.A.R., International Management, PHI, New Delhi, 1999/2000	
5.	Davidson.W.H., Global Strategic Management, John Wiley and Sons, 1999/2000,	
6.	Faeyrweather.J., International Business Strategy and Administration, Blinter Publishers Mass, 1999/2000	
Related Online Contents[MOOC,SWAYAM,NPTEL,Websites etc.]		
1	https://tutorstips.com/wp-content/uploads/2019/03/Goods-and-Services-Tax-In-India-Ebook-.pdf	
2	https://www.bing.com/videos/search?q=gst+video+youtube&view=detail&mid=7DFF9357992F1E0E36717DFF9357992F1E0E3671&FORM=VIRE	
4		
Course Designed By :		

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

Course code		L	T	P	C
Core-23	COMPUTER APPLICATIONS PRACTICAL - II	4	-	-	-
Pre-requisite	MS POWERPOINT, MS ACCESS AND TALLY 9.2		Syllabus Version	2021-22	

Course Objectives:

The main objectives of this course are to:

3. Acquire and apply the computer applications in different aspects of business
4. Get an insight knowledge on MS-office
5. To inculcate knowledge over programs in Tally.

Expected Course Outcomes:

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

1	Remember the basic concepts computer applications using MS-Office applications for the business transactions.	K2
2	Creating and preparing the programmes in Tally package	K4

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

MS PowerPoint

1. Design slide for a product of your choice, includes the picture of the product and demonstration and working (minimum three slides)
2. Prepare an organization chart for a company.
3. Create a show projecting the activities of your department during the academic year.

MS Access

1. Create a Student database with the following Tables :
 - i). Students Personal Details ii). Students Mark Details
 - Perform the following : a). Relate the Tables
 - b). Create a query to the students passed in all subjects.
 - c). Create a form and report

Tally	30Hours
<ol style="list-style-type: none"> 1. Company Creation and Alteration 2. Creating and Displaying Ledger 3. Voucher Creation 4. Voucher Alteration and Deletion 5. Inventory Information – Stock Summary 6. Inventory Information – Godown Creation and alteration 7. Final Accounts 8. Bank Reconciliation Statement 9. Accounting and Inventory Information's 10. Bill wise Statements. 	

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

S-Strong;M-Medium.



ELECTIVE PAPER



List of Elective Papers (Colleges can choose any one of the paper as electives)

Elective — I	A	Garment Merchandising
	B	Garment Costing
	C	Quality Assurance in Garment Industry
Elective - II	A	Supply Chain Management-I
	B	Supply Chain Management-II
	C	Cargo Management
Elective - III	A	Agricultural Export – import management
	B	Agricultural Logistics and Supply Chain Management
	C	Agricultural and Food Retailing



. B.Com. International No.42H Elective 1 A		Business Changes w.e.f. 2023-24 onwards - Affiliated Colleges - Annexure					
Pre-requisite		Garment Merchandising	-	4	- 4		
Basics of Garment Concepts			Syllabus Version	2022-2023			
	Course Objectives:						
	<p>The main objectives of this course are to:</p> <ol style="list-style-type: none"> 1. Learn about marketing concepts 2. Understand the marketing strategy. 3. Know about the Role of Merchandiser 4. Understand the Process of Merchandising 						
	Expected Course Outcomes:						
	On the successful completion of the course, student will be able to:						
1	Understand the Perceptions Garment Merchandising			K1			
2	Apply the concepts of Apparel and Merchandising			K2			
3	Evaluate the principles of visual merchandising			K3			
4	Create the Impact of Retail Merchandising & Functions of entrepreneurship			K4			
5	Marketing cost accounting, marketing cost			K5			
	K1 -Remember; K2 -Understand; K3 -Apply; K4 -Analyze; K5 -Evaluate; K6 – Create						
	Unit-I -15 Hours <p>Fundamentals of merchandising -• Responsibilities of the merchandiser - Merchandise planning: target markets, market segmentations and marketing Research</p>						
	Unit-II -15 Hours <p>Planning and Controlling and control tools: marketing calendar, merchandise Calendar, sales forecast-Execution:Linedevelopment:objectives,elements,planning,control,research, line plan, styling direction and product development and adoption -Pricing: pricing strategies, objectives, pricing formula - Costing principles and strategies</p>						
	Unit-III -15 Hours <p>Introduction to Standardization and Quality control in apparel industry- Importance of consumer perception of apparel quality- Managing apparel quality through inspection and sampling procedures</p>						
	Unit-IV -15 Hours <p>Sourcing strategies: objectives, global sourcing, the role of merchandiser in Sourcing, - sourcing options, - factors in sourcing options, factors in sourcing Decision- customer/ vendor relationship - Domestic and International sourcing Process</p>						
	<p>Fashion Visual Merchandising- Functions of Visual Merchandising- Elements of</p> Unit-V - 13 Hours <p>Visual Merchandising – Store exteriors, interiors& windows – image, atmosphere 7</p> <p>Theatrics – Display props, fixtures, mannequins, floral, signage & graphics.</p>						
	Unit-VI 2Hours <p>Expert lectures online seminars-webinars</p>						
	Total Lecture Hours -75 Hours						

	<p>Text Book(s)</p> <p>Rosenau,J.A.,WilsonDavidL.David.,ApparelMerchandising-The line starts here, Fairchild publications, New York.2006</p> <p>Mehta, Pradeep., Managing Quality in the Apparel Industry, New Age International Pvt.Limited,2004</p>					
	<p>Reference Books</p> <p>Stone,Elaine.&Samples,J.A.,FashionMerchandising,McGrawHillBookCo</p>					
Mapping with Programme Outcomes						
COs	PO1	PO2	PO3	PO4	PO5	
CO1	M	S	M	S	S	
CO2	S	S	S	S	S	
CO3	S	S	S	S	S	
CO4	S	S	S	S	S	
CO5	S	S	S	S	M	

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

Course code		L	T	P	C
Elective 1 B	GARMENT COSTING	4			4
Pre-requisite	Basic knowledge in Garment Costing		Syllabus version	2022-2023	

Course Objectives:

The main objectives of this course are to:

1. Learn about industry process
2. Learn about Responsibility of cost accounting
3. Understand the Apparel Marketing cost Analysis
4. Know about the Role of Merchandiser
5. Understand the budgeting process of garments

Expected Course Outcomes:

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

1	Recall the importance of garments costing	K1
2	Outline the various strategies Garments	K2
3	Examine the concept to Breakeven analysis	K4
4	Analyze the process of Apparel Marketing cost Analysis	K4
5	Analyze the process budgeting process of garments	K4

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

Unit:1		15--hours
Introduction to Cost Accounting : Responsibility accounting, uses of cost accounting elements of cost, Direct material, Direct labour, factory over head; cost of goods manufactured statements, cost behavior		

Unit:2		15--hours
Patterns in the apparel industry-fixed variable, semi variable job order for process costing; Accounting for factory overhead: Capacity level concepts, production and service departments direct and indirect costs over and under applied overhead. cost volume profit analysis;		

Unit:3		15--hours
Patterns in the apparel industry-fixed variable, semi variable job order for process costing; Accounting for factory overhead: Capacity level concepts, production and service departments direct and indirect costs over and under applied overhead. cost volume profit analysis;		

Unit:4		15--hours

Apparel Marketing cost Analysis: Marketing cost accounting, marketing cost standards, variance analysis for marketing cost, effective variance, price variance; Determining Pricing of apparel products: Price elasticity of demand and supply, sample costing-marginal revenue and marginal cost, cost plus pricing methods; Full cost pricing, conversion cost pricing differential cost pricing .variable cost pricing, direct cost pricing derivation of cost of apparel products-woven knits:

Unit:5		13--hours
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The budgeting process: Budgeting principles for the apparel industry, fixed vs. variable budget, master budget, laminations of budget justification effort

Unit:6	Contemporary Issues	2hours
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Expert lectures online seminars-webinars

	Total Lecture hours	75--hours
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Text Book(s)

1. RichordD.IrwinIcn,"PrinciplesofcostAccounting:ManagerialApplications" Revised by Gayle Rayburn 1983
2. SultanChand&sons"ManagementAccounting"NewDelhi,2ndedition1998

Related Online Contents[MOOC,SWAYAM, NPTEL, Websites etc.]

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Course Designed By:

Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	M	S
CO2	S	S	S	M	S
CO3	S	S	S	S	S
CO4	S	S	M	S	M
CO5	S	S	M	M	M

Course code		L	T	P	C
Elective1 C	QUALITY ASSURANCE IN GARMENT INDUSTRY	4			4
Pre-requisite	Basic Knowledge of Garment Quality assurance		Syllabus version	2022-2023	

Course Objectives:

The main objectives of this course are to:

1. To provide an understanding of the principles and importance of quality assurance in the garment industry.
2. To familiarize students with the various aspects of quality control, from raw material selection to final product inspection.
3. To train students in establishing quality standards and specifications for different stages of garment production.
4. To develop skills in implementing quality control procedures and techniques, including statistical quality control methods.
5. To enable students to analyze and address common defects in garments, and to implement appropriate remedies.
6. To explore the role of production control in ensuring quality and efficiency in apparel manufacturing
7. To provide insights into designing satisfaction tests, fabric and garment specifications, and quality analysis for different types of apparel. Understand the Tourism Trade

Expected Course Outcomes:

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

1	The scope of quality control in the garment industry.	K1
2	The skills to establish quality standards for raw materials and finished garments.	K2
3	Statistical methods for quality assurance.	K4
4	Production control in coordinating departmental activities and ensuring efficient manufacturing processes	K4
5.	Problem-solving skills to evaluate production systems and optimize scheduling processes for garment production.	K4

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

Unit:1		15--hours
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Definition and scope of quality control-establishing merchandising standards-Establishing raw material quality, quality control specifications-quality control of raw material

Unit:2		15--hours
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Establishing processing quality specification training quality control personnel the quality standard control quality control inspection, procedures for processing quality control of finished garments quality control and government contacts quality control for packaging, warehousing and shipping-statistical quality control. Sampling plans-wide quality standards

Unit:3		15--hours
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Function of production control-production analysis-quality specifications-qualitative Specifications scope of apparel manufacturing activity-coordinating departmental activities-distribution of documents and records

Unit:4

15--hours

Type of control forms basic production systems principles for choosing a production a production system-evaluating production systems-flow process grids for production control scheduling calculation, graph methods, scheduling bundles of varying amounts, mathematical formulas for scheduling producing many styles simultaneously producing many styles

Unit:5

13--hours

Design satisfaction tests. Fabric specification cloth defects four point system shrinkage potential. Garment specification-manufacturing specification-name of operation and associated details in respect of sewing, dyeing and washing of garments. Garments testing- seam strength, seam slippage, garment checking procedure, interlining-peel bond strength. Style features trims specification stitch specification size scale garment dimensions and tolerances Quality of trims and accessories. Defects in garments and their remedies A,B and C zones in a garment With respect to defects. Quality Analysis for Children's Wear, Casual Wear, Sports Wear, Army Wear, Uniform Wear.

Unit:6

Contemporary Issues

2hours

Expert lectures online seminars-webinars

Total Lecture hours

75--hours

Text Book(s)

1. An Introduction to Quality Control for the Apparel Industry (Quality and Reliability) Pradip V. Mehta
2. An Introduction to Quality Control for the Apparel Industry (Quality and Reliability)" by Pradip V. Mehta (as provided)
3. Quality Management in Garment Industry by Pradip V. Mehta
4. Apparel Manufacturing Technology by T. Karthik and V. Jeyakodi
5. Garment Manufacturing: Processes, Practices, and Technology" by Prabir Jana
6. Statistical Quality Control for the Apparel Industry" by Prabir Jana and Suprakash Chakraborty

Related Online Contents[MOOC,SWAYAM, NPTEL,Websites etc.]

Course Designed By:

Mapping Course objectives and course outcomes

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

Course code		L	T	P	C
Elective2 A	Supply Cain Management I	4			4
Pre-requisite	Basic knowledge in marketing		Syllabus version	2022-2023	

Course Objectives:

The main objectives of this course are to:

1. To understand the importance of supply chain management
2. To provide insight about various strategies of supply chain management
3. To understand the importance of strategic alliance in supply chain management
4. To understand the process of procurement and outsourcing
5. To acquaint knowledge about smart pricing strategies and customer value measures

Expected Course Outcomes:

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

1	Recall the importance of supply chain management in the modern times	K1
2	Outline the various strategies in supply chain management	K2
3	Examine the concept to retailer supplier partnership	K4
4	Analyze the process of procurement, outsourcing and e-procurement	K4
5	List the ideas about smart pricing strategies and measuring customer values	K4

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

Unit:1	15--hours
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Understanding the Supply Chain Supply Chain Performance: Achieving Strategic Fit and Scope Supply Chain Drivers and Metrics- Demand Forecasting in a Supply Chain- Aggregate Planning in a Supply Chain

Unit:2	15--hours
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Planning Supply and Demand in a Supply Chain: Managing Predictable Variability - Managing Economies of Scale in a Supply Chain: Cycle Inventory- Managing Uncertainty in a Supply Chain: Safety Inventory

Unit:3	15--hours
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Network Design in the Supply Chain- Network Design in an Uncertain Environment-Sourcing Decisions in a Supply Chain

Unit:4	15--hours
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Network Design in the Supply Chain- Network Design in an Uncertain Environment-Sourcing Decisions in a Supply Chain

Unit:5	13--hours
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Pricing and Revenue Management in a Supply Chain- Information Technology in a Supply Chain- Coordination in a Supply Chain

Unit:6	Contemporary Issues	2hours
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Expert lectures online seminars-webinars

	Total Lecture hours	75--hours
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Text Book(s)

1

1. Strategic Logistics Management by D.M. Lambert and J.R. Stock.
2. The Management of Business Logistics by J.J Coyle, E.J. Bardi and C.J. Langley.
3. Logistical Management by D.J. Bowersox, D.J. Closs, O.K. Helferich.
4. Business logistics Management by Ronald H. Ballou
5. Inventory Management and Production Planning and Scheduling by Edward A. Silver, David F. Pyke, and Rein Peterson

Reference Books

- 1 | Simchi-Levi,David,Kamisnky,Philip, and Simchi-Levi,Edith.(2nd Edition,2004).

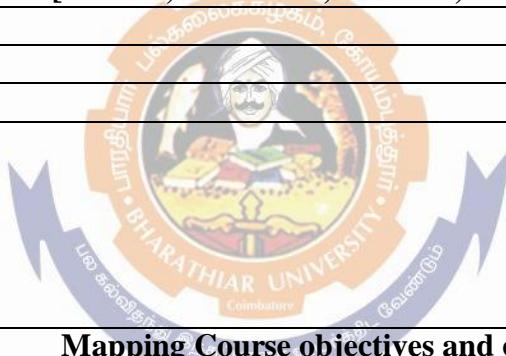
Related Online Contents[MOOC,SWAYAM, NPTEL ,Websites etc.]

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2

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Course Designed By :



Mapping Course objectives and course outcomes

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

Course code		L	T	P	C
Elective2 B	Supply chain management II	4			4
Pre-requisite	Basic knowledge in Supply chain management	Syllabus version	2022-2023		

Course Objectives:

The main objectives of this course are to:

1. To understand the importance of supply chain management
2. To provide insight about various strategies of supply chain management
3. To understand the importance of strategic alliance in supply chain management
4. To understand the process of procurement and outsourcing
5. To acquaint knowledge about smart pricing strategies and customer value measures

Expected Course Outcomes:

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

1	Recall the importance of supply chain management in the modern times	K1
2	Outline the various strategies in supply chain management	K2
3	Examine the concept of retailer supplier partnership	K4
4	Analyze the process of procurement, outsourcing and-procurement	K4
5	List the ideas about smart pricing strategies and measuring customer values	K4

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

Unit:1		15--hours
Supply Chain Management – Global Optimisation – importance – key issues – Inventory management – economic lot size model. Supply contracts – centralized vs. decentralized system		

Unit:2		18--hours
Supply chain Integrates-Push, Pull strategies–Demand driven strategies–Impact on grocery industry – retail industry – distribution strategies		

Unit:3		15--hours
Strategic Alliances: Frame work for strategic alliances–3PL–merits and demerits–retailer – supplier partnership – advantages and disadvantages of RSP – distributor Integration		

Unit:4		15--hours
Procurement and Outsourcing: Outsourcing–benefits and risks–framework for make /buy decision – e-procurement – frame work of e-procurement		

Unit:5		10--hours
Dimension of customer Value– conformance of requirement–product selection–price and brand– value added services – strategic pricing – smart pricing – customer value measures		

Unit:6	Contemporary Issues	2hours
Expert lectures online seminars-webinars		

	Total Lecture hours	75--hours
Text Book(s)		
1		
1. Rushton, A., Oxley, J &Croucher, P (2nd Edition, 2000). Handbook of Logistics and Distribution Management. Kogan Page. 2. Simchi-Levi, David, Kamisnky, Philip, and Simchi-Levi, Edith. (2nd Edition, 2004). Designing and Managing the Supply Chain: Concepts, Strategies and Case Studies. Irwin/McGraw Hill 32		
Related Online Contents[MOOC,SWAYAM, NPTEL,Websites etc.]		
1		
2		
4		
Course Designed By :		

Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	M	S
CO2	S	S	S	M	S
CO3	S	S	S	S	S
CO4	S	S	M	S	M
CO5	S	S	M	M	M

Course code		L	T	P	C
Elective2 C	CARGO MANAGEMENT	4			4
Pre-requisite	Basic knowledge in Cargo Management	Syllabus version	2022-2023		

Course Objectives:

1. The main objectives of this course are to:
2. Learn about Cargo Operations
3. Learn about Documentation in Cargo Management
4. Understand the Cargo Handling and Special Attention
5. Know about the Cargo Rating and Tariffs.
6. Understand the Documents Relating to Air Cargo

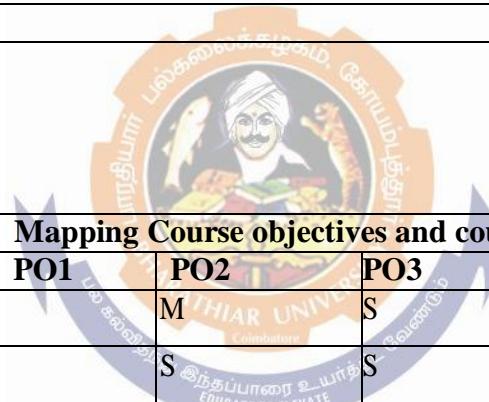
Expected Course Outcomes:

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

1	Understanding Cargo Operations	K1
2	Cargo Rating and Tariffs	K2
3	Documentation in Cargo Management	K4
4	Understand the cargo capacity of air and ships	K4
5	Gain comprehensive knowledge of documents specifically associated with air cargo operations.	K4

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

Unit:1		15--hours
Cargo History, Concepts and Common terms used in Cargo handling, Rules governing acceptance of Cargo.		
Unit:2		15--hours
Cargo Rating- Familiarization of Cargo Tariffs. Rounding off of the weights/Dimensions/ currencies. Chargeable weight rating-Specific commodity rates, class rates, general cargo rates, valuation charges		
Unit:3		15--hours
Documentation: Air way bill, charges correction advice, irregularity report, cargo manifesto, cargo transfer Manifesto, documents concerning postal mails and diplomatic mails. Shippers declaration for dangerous goods.		
Unit:4		15--hours
Handling- Cargo capacity of Air and Ships. Cargo needing special attention, introduction to dangerous goods regulations. Some important Cargo companies.		

Unit:5		13--hours																																				
Documents Relating to Air Cargo																																						
Unit:6	Contemporary Issues	2hours																																				
Expert lectures online seminars-webinars																																						
	Total Lecture hours	75--hours																																				
Text Book(s)																																						
<p>7. Air Cargo Tariff Manuals</p> <p>8. IATA Live Animals Regulations Manuals</p> <p>9. IATA Special Mail Manual.</p>																																						
Related Online Contents[MOOC,SWAYAM, NPTEL,Websites etc.]																																						
Course Designed By:																																						
 <p>Mapping Course objectives and course outcomes</p> <table border="1"> <thead> <tr> <th></th> <th>PO1</th> <th>PO2</th> <th>PO3</th> <th>PO4</th> <th>PO5</th> </tr> </thead> <tbody> <tr> <td>CO1</td> <td>S</td> <td>M</td> <td>S</td> <td>M</td> <td>S</td> </tr> <tr> <td>CO2</td> <td>S</td> <td>S</td> <td>S</td> <td>M</td> <td>S</td> </tr> <tr> <td>CO3</td> <td>S</td> <td>S</td> <td>S</td> <td>S</td> <td>S</td> </tr> <tr> <td>CO4</td> <td>S</td> <td>S</td> <td>M</td> <td>S</td> <td>M</td> </tr> <tr> <td>CO5</td> <td>S</td> <td>S</td> <td>M</td> <td>M</td> <td>M</td> </tr> </tbody> </table>				PO1	PO2	PO3	PO4	PO5	CO1	S	M	S	M	S	CO2	S	S	S	M	S	CO3	S	S	S	S	S	CO4	S	S	M	S	M	CO5	S	S	M	M	M
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CO2	S	S	S	M	S																																	
CO3	S	S	S	S	S																																	
CO4	S	S	M	S	M																																	
CO5	S	S	M	M	M																																	

Course code	AGRICULTURAL LOGISTICS AND SUPPLY CHAIN MANAGEMENT	L	T	P	C
Elective3 A		4			4
Pre-requisite	Basic knowledge in Agriculture and SCM		Syllabus version	2022-2023	

Course Objectives:

The main objectives of this course are to:

1. Understand the relationship between agriculture and food retailing
2. Analyze the business environment for retailing in the digital age
3. Evaluate competition in the retailing market.
4. Understand range planning and category management
5. Analyze the creation of the right atmosphere, ambience, and interior/exterior environment, particularly in the context of food retailing

Expected Course Outcomes:

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

1	Fundamentals of Retailing	K1
2	Analyze the business environment and global cultural shifts influencing retailing.	K2
3	Retail Strategic Planning and Operations Management.	K4
4	Retail Merchandising and Pricing	K4
5	Retail Branding and Environment	K4

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

Unit:1		15--hours
Introduction to agriculture forms of agriculture production need firm port and Export analysis of marketable surplus and marketed surplus analysis of import and export Statistics of agricultural products in India.		

Unit:2		15--hours
Over view of world agricultural trade issues impacting International agricultural trade agricultural policy technology advancement on agricultural products		

Unit:3		15--hours
Identifying agri products for import requirements- causes substitution regulation of imports quality standards-scanning the countries for importing. The required agri products-import planning-documents required,		

Unit:4		15--hours
Identifying agri products for import requirements- causes substitution regulation of imports quality standards-scanning the countries for importing. The required agri products-import planning-documents required		

Unit:5		13--hours			
Institution a infrastructure forex port promotion in India export assistance State trading in imports and exports -working of the State trading organizations in India					
Unit:6	Contemporary Issues	2hours			
Expert lectures online seminars-webinars					
	Total Lecture hours	75--hours			
Text Book(s)					
Reference Books					
1. Agribusiness Supply Chain Management - N. Chandrasekaran, G. Raghuram 2. Food Supply Chain Management and logistics - Samir Dani					
Related Online Contents[MOOC,SWAYAM, NPTEL,Websites etc.]					
Course Designed By:					
Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	M	S
CO2	S	S	S	M	S
CO3	S	S	S	S	S
CO4	S	S	M	S	M
CO5	S	S	M	M	M

Course code		L	T	P	C
Elective3 B	AGRICULTURAL EXPORT-IMPORT MANAGEMENT	4			4
Pre-requisite	Basic knowledge in Agriculture	Syllabus version	2022-2023		

Course Objectives:

The main objectives of this course are to:

6. Analyze the marketable surplus and marketed surplus of agricultural products in India
7. Understand the complexities and challenges of global agricultural trade
8. Analyze import requirements, substitution causes, regulations, and quality standard
9. Identify potential foreign markets for agricultural export
10. Understand the role of institutional infrastructure in supporting export promotion in India.

Expected Course Outcomes:

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

1	Introduction to Agricultural Export-Import Management	K1
2	Identification and Planning for Agricultural Imports	K2
3	World Agricultural Trade Overview	K4
4	Identification and Marketing for Agricultural Exports	K4
5	Institutional Infrastructure and Export Promotion	K4

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

Unit:1		15--hours
Introduction to agriculture reforms of agriculture reproduction need for import and Export analysis of marketable surplus and marketed surplus analysis of import and export Statistics of agricultural products in India.		

Unit:2		15--hours
Overview of world agricultural trade issues impacting International agricultural trade agricultural policy technology advancement on agricultural products		

Unit:3		15--hours
Identifying agri products for import requirements-causes substitution regulation of imports quality standards-scanning the countries for importing. The required agri products-import planning-documents required,		

Unit:4		15--hours
Identifying agri products for import requirements- causes substitution regulation of imports quality standards-scanning the countries for importing. The required agri products-import planning-documents required		
Unit:5		13--hours
Institutional infrastructure for export promotion in India export assistance State trading in imports and exports -working of the State trading organizations in India		
Unit:6	Contemporary Issues	2hours
Expert lectures online seminars-webinars		
	Total Lecture hours	75--hours
Text Book(s)		
Reference Books 1. Business Environment-ShaikhSalcem 2. Export Import Documentation-ThomasEJohnson GlobalAgriculturalTradeandDevelopingCountries-M.AtmAnAksoy,John.C		
Related Online Contents[MOOC,SWAYAM, NPTEL,Websites etc.]		
Course Designed By:		

Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	M	S
CO2	S	S	S	M	S
CO3	S	S	S	S	S
CO4	S	S	M	S	M
CO5	S	S	M	M	M

Course code			L	T	P	C
Elective3 C	AGRICULTURAL AND FOOD RETAILING		4			4
Pre-requisite	Basic knowledge in Agriculture		Syllabus version	2022-2023		

Course Objectives:

The main objectives of this course are to:

1. Understand the significance of e-commerce in contemporary retail.
2. Analyze the business environment and global cultural shifts influencing retailing.
3. Evaluate competition in the retailing market strategically
4. Implement retail pricing strategies and techniques, focusing on food retailing.
5. Develop strategies for effective retail brand positioning and differentiation.

Expected Course Outcomes:

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

1	Fundamentals of Retailing	K1
2	Retail Marketing in the Modern Age	K2
3	Retail Strategic Planning and Operations Management	K4
4	Retail Merchandising and Pricing	K4
5	Retail Branding and Environment	K4

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

Unit:1		15--hours
Fundamentals of retailing- unorganized& organized retail elements of retail marketing mix – SWOT analysis of retail industry in India Retail formats and classification of retailer's relationship between agriculture and food retailing.		

Unit:2		15--hours
Retail marketing in the modern age; Importance of e-commerce business environment for-retailing-the digital agenda the new global culture for retailing with S		

Unit:3		15--hours
Retail strategic planning and operations management evaluating the competition in retailing market selection and location analysis-customer services and retail selling with Special reference to agribusiness.		

Unit:4		15--hours
Retail merchandising. Merchandise selection and planning – range planning category management; retail pricing :strategies and techniques with special reference to food retailing.		

Unit:5		13--hours
Retail brand positioning, differentiation gaining strategic competitive advantage		

Promotion of retail brand-retailing and creating right atmosphere-ambience and interior& exterior environment with special reference to food retailing.

Unit:6	Contemporary Issues	2hours
	Expert lectures online seminars-webinars	
	Total Lecture hours	75--hours
Text Book(s)		
Reference Books		
<ol style="list-style-type: none"> 1. Economics of Food Retailing-Daniel.IPadberg 2. Fresh food retail chains in India-Sukhpal singh 		
Transformation of Agri food systems-Ellen.B.MC.Cullough		
Related Online Contents[MOOC,SWAYAM, NPTEL,Websites etc.]		
Course Designed By:		

Mapping Course objectives and course outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	M	S
CO2	S	S	S	M	S
CO3	S	S	S	S	S
CO4	S	S	M	S	M
CO5	S	S	M	M	M