PONDICHERRY UNIVERSITY
PUDUCHERRY

B.Com. (FOREIGN TRADE)

DEGREE PROGRAMME

SEMESTER PATTERN

REVISED SYLLABI

WITH EFFECT FROM
ACADEMIC YEAR 2011 - 2012
CONTENTS

1. REGULATIONS
2. COURSE STRUCTURE
3. QUESTION PAPER PATTERN
4. SYLLABI FOR MAJOR AND ALLIED SUBJECTS
AIM OF THE COURSE:
The B. Com. (Foreign Trade) Degree programme focuses on introducing the students to the principles and practices of International Trade. It also provides ample exposure to subjects from the fields of Commerce, Accountancy, Economics and Management. The course equips the students for entry level jobs in Export-Import Industry, a key contributor to the economic development of the country.

DURATION OF THE COURSE:
The duration of the B.Com. (Foreign Trade) degree programme shall be for three academic years comprising of six semesters.

ELIGIBILITY FOR ADMISSION:
Candidates for admission to the first year of the B.Com. (Foreign Trade) degree shall require to have passed the Higher Secondary Course Examination (+2) of any board recognised as equivalent by the Pondicherry University.

AGE LIMIT:
The rules are as applicable to other Under Graduate courses as prevailing in Pondicherry University.

COURSE OF STUDY
The course of study for B.Com. (Foreign Trade) Degree shall comprise of the following.
Part I - Language – Tamil/French/Hindi
(Under B. Com. Pattern for Two Semesters – I year only)
The candidate has the option to choose any one of the Part-I languages in the I year.

Part II - English
(Under B.Com. Pattern for Two Semesters – I year only)
The syllabus and text books for the above said language papers are as prescribed by Pondicherry University from time to time.

Part III - Major and Allied subjects

EXAMINATION
There shall be examinations at the end of each semester i.e. December/May. A candidate who does not pass the examination in any subject(s) shall be permitted to appear in such failed subject(s) in the subsequent semester examinations. No candidate shall be permitted to register for a subsequent examination without having registered at the first appearance. Rules and regulations prevailing in the University in respect of other courses will be followed. The results of all the examinations will be communicated to the candidates through the Principals of the College.

SCHEME OF EXAMINATION:
All the theory/practical examinations will be of three hours duration. The maximum marks for each subject shall be 100. 40 is the minimum mark for passing theory examinations. For the Computer Application paper in the 5th semester, 20 marks shall be minimum mark for passing the theory and practical examinations separately.

EVALUATION:
Theory/Practical examinations will be evaluated by Pondicherry University.

ATTENDANCE:
A candidate shall be permitted to appear for the examination in a subject of study only if
1. He/She secures not less than 75% attendance in the subject concerned.
2. He/She may be allowed to appear for the examination under condonation category not below 60% of attendance.
CLASSIFICATION OF SUCCESSFUL CANDIDATES:

1. Candidates who pass in all the examinations in all the 3 years and secure an aggregate of not less than 60% of the total marks in the University examinations shall be declared to have passed the examination for the degree in First Class.

2. Candidates who pass in all the examinations in all the 3 years and secure an aggregate of not less than 50% of the total marks in the University examinations shall be declared to have passed the examination for the degree in Second Class.

3. All other successful candidates who secure 40% to 49% shall be declared to have passed the examination for the degree in Third Class.

4. For purpose of declaring a candidate to have qualified for the degree of B.Com (Foreign Trade) in First Class/ Second Class / Third Class, marks obtained in Part III alone will be the criteria, provided he/she has secured the prescribed passing minimum in Part I and Part II.

5. The marks of Environmental Studies paper shall not be considered for classification under Part III.

6. There shall be no classification for Part I and Part II.

AWARD OF THE DEGREE:

The candidate should have undergone the prescribed course of study for a period of not less than 3 years and passed the prescribed examination course of study for a period not less than 3 years and passed the prescribed examinations in all the papers / years. Further a candidate will get a maximum of six years only from the year of admission to pass all the papers.

REVISION OF REGULATIONS AND CURRICULUM:

The University may from time to time revise, amend and change the Regulations and Curriculum, if found necessary.
# PONDICHERRY UNIVERSITY

## B.Com (FOREIGN TRADE) DEGREE COURSE

COURSE STRUCTURE

(WITH EFFECT FROM ACADEMIC YEAR 2011 – 2012)

### FIRST SEMESTER

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Paper</th>
<th>Lecture/Practical Hrs/week</th>
<th>Exam Duration Hrs</th>
<th>Max. Marks</th>
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<tbody>
<tr>
<td>1</td>
<td>Foundation English I</td>
<td>6</td>
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<td>Foundation Language I</td>
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<td>Main I Financial Accounting I</td>
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<td>Main II Business Management</td>
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<td>Allied I Business Economics</td>
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### SECOND SEMESTER

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<tr>
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<tr>
<td>2</td>
<td>Foundation Language II</td>
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<td>3</td>
<td>Main III Financial Accounting II</td>
<td>6</td>
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<td>4</td>
<td>Main IV Business Law</td>
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<td>Allied II Business Environment</td>
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<td>6</td>
<td>Compulsory Environmental Studies</td>
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*Marks not considered for classification under Part III

### THIRD SEMESTER

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<th>Sl. No.</th>
<th>Paper</th>
<th>Lecture/Practical Hrs/week</th>
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<tr>
<td>1</td>
<td>Main V Company Law</td>
<td>6</td>
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<td>Main VI Cost Accounting</td>
<td>6</td>
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<tr>
<td>3</td>
<td>Main VII Fundamentals of International Trade#</td>
<td>6</td>
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<td>4</td>
<td>Main VIII Foreign Trade Promotion#</td>
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<td>5</td>
<td>Main IX Business Statistics</td>
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### FOURTH SEMESTER

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### FIFTH SEMESTER

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### SIXTH SEMESTER

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<td>5</td>
<td>Main XXIV</td>
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*Internal Assessment

# Specialisation papers in Foreign Trade

All other papers are common for all B. Com Degree Programmes
PONDICHERRY UNIVERSITY
B.Com (FOREIGN TRADE) DEGREE COURSE
QUESTION PAPER PATTERN
(WITH EFFECT FROM ACADEMIC YEAR 2011 – 2012)

FOR ACCOUNTANCY PAPERS

SECTION A: Answer any 5 out of 8 Questions (5 X 10 Marks = 50 Marks)
SECTION B: Answer any 2 out of 3 Questions (2 X 25 Marks = 50 marks)

FOR OTHER PAPERS

SECTION A: Answer all Questions (10 X 3 Marks = 30 Marks)
SECTION B: Answer any 5 out of 8 Questions (5 X 6 Marks = 30 Marks)
SECTION C: Answer any 2 out of 3 Questions (2 X 20 Marks = 40 Marks)
SYLLABI FOR
MAJOR AND
ALLIED SUBJECTS
SEMESTER I
MAJOR I
FINANCIAL ACCOUNTING – I

Objective: To impart basic accounting knowledge as applicable to business

UNIT I
Meaning and Scope of Accounting: Need, development, and definition of accounting; Book-keeping and accounting; Persons interested in accounting; Disclosures; Branches of accounting; Objectives of accounting.

UNIT II
Accounting Principles: International accounting standards (only outlines); Accounting Principles; Accounting standards in India

UNIT III
Accounting Transaction: Accounting Cycle; Journal; Rules of debit and credit; Compound Journal entry; Opening entry; Relationship between journal and ledger; Rules regarding Posting; Trial balance; Sub division of journal, Sectional Balancing System: Self balancing system- Accounts of Non - Trading Institutions

UNIT IV
Capital and Revenue: Classification of Income; Classification of expenditure; Classification of receipts. Accounting concept of income; accounting concepts and income measurement; expired cost and income measurement. Final accounts; manufacturing account; trading account; Profit and loss account; Balance Sheet; Adjustment entries. Rectification of errors; Classification of errors; Location of errors; Rectification of errors; Suspense account; Effect on profit

UNIT V
Depreciation Provisions, and Reserves; Concept of depreciation; Causes of depreciation; Depreciation, depletion, amortization, and dilapidation; depreciation accounting; Methods Of recording depreciation; Methods for providing depreciation; Depreciation of different assets; Depreciation of replacement cost; Depreciation policy; as per Accounting Standard; Depreciation accounting Provisions and reserves.

(Problems: 80%, Theory: 20%)

Text Book

Reference Books
SEMESTER I  
MAJOR II  
BUSINESS MANAGEMENT

Objective: To orient the students towards management principles and techniques that could achieve business success

UNIT I  
Introduction: Concept, nature process, and signification of management: Management roles (Mintzberg) An overview of functional areas of management; Development of management thought; Classical and neo-classical system; Contingency approaches.

UNIT II  
Planning: Concept, process, and types, decision making – concept and process; Bounded Rationality; Management by objective; Corporate planning; Environment analysis and diagnosis Strategy formulation.

UNIT III  
Organizing Concept, nature, process, and significance; Authority and responsibility Relationship Centralization and decentralization Departmentation - Organization Structure – forms and contingency factors

UNIT IV  
Motivating and Leading People at Work: Motivation-concept; Theories-Maslow, Herzberg, McGregor, and Ouchi; Financial and non-financial incentives. Leadership - concept and leadership styles; leadership theories (Tannenbaum and Schmidt) Likert System Management - Communication – nature, process, networks, and barriers; Effective communication.

UNIT V  
Management Control: concept and process; Effective control system; Techniques of Control - traditional and modern

Text Book  

Reference books
2. Stoner and & Wankel (199)., Management Prentice Hall, New Delhi  
SEMESTER I
ALLIED I
BUSINESS ECONOMICS

Objective: To relate economic theory with modern business practices

UNIT I
Introduction: Basic Problems of an Economy; Working of Price Mechanism. - Elasticity of Demand: Concept and Measurement of Elasticity of Demand; Price, Income and Cross Elasticities; Determinants of Elasticity of Demand; Importance of Elasticity of Demand.

UNIT II
Production Function: Law of Variable Proportions; Isoquants; Economic Region and Optimum Factor Combination; Expansion Path; Returns to Scale; Internal and External Economies and Diseconomies; Ridge Lines.

UNIT III
Theory of Costs: Short-run and Long-run Cost Curves – Traditional and Modern Approaches – Average revenue and marginal revenue.

UNIT IV
Market Structures: Characteristics of Different Market Structures, Price Determination under Perfect Competition, Monopoly, Monopolistic Competition and Oligopoly; Kinked demand curve

UNIT V

Text Books

Reference Books
SEMESTER II
MAJOR III
FINANCIAL ACCOUNTING – II

Objective: To impart basic accounting knowledge as applicable to business

UNIT I
Consignment Accounts: Important terms; Accounting records; Valuation of unsold stock; Conversion of consignment into branch.

UNIT II
Joint Venture Accounts: Meaning of joint venture; joint venture and partnership; Accounting Records. Accounting Dependent branch Debtors systems stock and debtor system Final accounts Systems Wholesale branch; independent branch; foreign branch;

UNIT III
Hire – Purchase and installment purchase system, Meaning of hire-purchase contract, legal Provision regarding hire – purchase contract; Accounting records for goods of substantial sale Value and accounting records for goods of small values, Installment purchase system After sales service.

UNIT IV
Partnership Accounts: Essential characteristics of partnership; partnership deed, Final account Adjustments after closing the accounts; Fixed and fluctuating capital, Treatment of Goodwill, Change in profit sharing Ratio.

UNIT V
Reconstitution of a partnership firm – Admission of a partner; Retirement of a partner, Death of partner; Dissolution of Partnership firm - gradual realization of assets and piecemeal distribution

(Problems: 80%, Theory: 20%)

Text Book

Reference Books
Objective: To acquaint the learners with the fundamental principles of business laws.

UNIT I
Law of Contract (1872): Nature of contract; classification; Offer and Acceptance; Capacities of Parties to contract; Free consents; Consideration, Legality of object; Agreement declared void. -Performance of contract; Discharge of contract; Remedies for breach of contract

UNIT II
Special contracts: Indemnity and guarantee, Contract of Agency.

UNIT III

UNIT IV
Negotiable Instruments Act 1881: Definition of Negotiable Instruments – features – Promissory note; Bill of Exchange & Cheque; Holder and holder in the due course; Crossing of a cheque, types of crossing; Negotiation; Dishonour and discharge of Negotiable Instrument.

UNIT V
Consumers Protection Act: Salient Features – Definition of consumers – Grievance Redressal Machinery.

Text Book
N.D. Kapoor, Business Law, Sultan Chand & Sons, 2008

Reference Books
Objective: To realize the importance of micro and macro environment of business decisions

UNIT I
Indian Business Environment: Concept, components, and importance; Indian economy; Features of mixed economy - Different sectors of economy primary, secondary and territory – economic indicators - major problems in Indian economy

UNIT II

UNIT III

UNIT IV

UNIT V

Text Book

Reference Books
SEMESTER II
COMPULSORY PAPER
ENVIRONMENTAL STUDIES

UNIT I
The Multidisciplinary nature of Environmental Studies: Definition, Scope and Importance – Need for Importance: Institutions in environment – People in Environment

UNIT II

UNIT III
Ecosystems: Concept of an Ecosystem - Understanding ecosystems - Ecosystem degradation - Resource utilisation - Structure and functions of an ecosystem - Producers, consumers and decomposers - Energy flow in the ecosystem - The water cycle - The Carbon cycle - The Oxygen cycle - The Nitrogen cycle - The energy cycle - Integration of cycles in nature - Ecological succession - Food chains, Food webs and Ecological pyramids - The food chains - The food webs - The ecological pyramids - Introduction, Types, Characteristic features, Structure and functions - Forest ecosystem - Grassland ecosystem - Desert ecosystem - Aquatic ecosystems (ponds, lakes, streams, rivers, estuaries, oceans

UNIT IV
Biodiversity and its Conservation: Introduction - Genetic diversity - Species diversity - Ecosystem diversity – Biogeographic Classification of India – Value of Biodiversity: Consumptive value, Productive value, Social value, Ethical value, Aesthetic value, Option value – Biodiversity at Global, National and Local Levels – India as a mega diversity nation – Hotspots of Biodiversity – Threats to Biodiversity – Habitat loss, Poaching of wide life, Man-Wildlife Conflicts – Endangered and endemic species of India - Common Plant species - Common Animal species - Conservation of Biodiversity: In SITU and Ex SITU - In-situ conservation - Ex-situ conservation

UNIT V

UNIT VI


UNIT VII


UNIT VII: FIELD WORK
1. VISIT TO A LOCAL AREA TO DOCUMENT ENVIRONMENTAL ASSETS, RIVER/FOREST/GRASSLANDS/HILL/MOUNTAIN
2. VISIT TO A LOCAL POLLUTED SITE
3. STUDY OF COMMON PLANTS, INSECTS, BIRDS
4. STUDY OF SIMPLE ECOSYSTEMS

Suggested Readings
1. Erach Bharucha, A Text book of Environmental Studies for UGC
2. Environmental Studies, Jazym Publications, Trichy
SEMESTER III
MAJOR V
COMPANY LAW

Objective: To acquaint the learners with the fundamental principles of company law.

UNIT I
Corporate Personality - kinds of companies - Promotion and incorporation of companies - Memorandum of Association; and Articles of Association; prospectus

UNIT II
Shares; share capital; Members; share Capital,-transfer and transmission

UNIT III
Capital management – borrowing powers, mortgages and shares, debentures

UNIT IV
Directors – Managing Director, Whole time director; Company meetings – kinds - quorum, voting, resolutions, minutes

UNIT V
Winding up – kinds and conduct

Text Book

Reference Books
SEMESTER III
MAJOR VI
COST ACCOUNTING

Objective: To enable the students to take decisions using costing techniques

UNIT I

UNIT II

UNIT III

UNIT IV

UNIT V

Text Book

Reference Books
SEMESTER III
MAJOR VII
FUNDAMENTALS OF INTERNATIONAL TRADE

Objective: To introduce the students to an overall view of International Trade and Elements of Trade Environment.

UNIT I
Trade: Domestic Vs International - Advantages of International Trade - International Business Environment (IBE) - Elements of IBE - Importance of understanding IBE - Trade in Services.

UNIT II
Free Trade Vs Protection: Barriers to Trade - Tariff & Non-tariff barriers -GATT and WTO – Origin, objectives, structure and functions - GATS & TRIPS – UNCTAD - Objectives, structure and functions - GSP & GSTP.

UNIT III
International Economic Groupings: Meaning and stages in their evolution - Regional Trading Agreements - Important economic groupings - EU, NAFTA, SAFTA, BIMSTEC, ASEAN - objectives and functions - Cartels: Its impact on World Trade.

UNIT IV
Multinational Corporations (MNCs): Stages in Internationalisation of a firm - Emergence, definition, characteristics & classification of MNCs - merits & demerits of MNCs - Regulation of MNCs - MNCs and International Business.

UNIT V
Globalisation and Knowledge Economy: Concept of Intellectual Property -IPRs and TRIPS - forms of IPRs: Patents, Trademarks, Copyrights, Designs & Geographical Indications - World Intellectual Property Organisation (WIPO) and World Trade Organisation (WTO) - Developments in India in the field of IPRs.

Text Book

References
2. Rakesh Mohan Joshi, International Marketing, Oxford University Press, New Delhi, 2005
B. Com. (Foreign Trade)

SEMESTER III
MAJOR VIII
FOREIGN TRADE PROMOTION

Objective: To expose the students to the operations of different agencies in India, involved in Export Promotion.

UNIT I
External trade of India: Before and after Independence - Trends-Commodity composition - Present major trading partners: USA, EU, Japan –Features of these markets - Future of trade: Direction and Commodities - Problems of India’s Export sector.

UNIT II

UNIT III

UNIT IV

UNIT V
Concept of Quality and its importance in Foreign Trade- Pre-shipment inspection: Types - Compulsory & Voluntary - Features of a good inspection system - Inspection by EIAs - Quality Standards - Meaning and Examples – ISO series.

Text book

References
4. Publications, Ministry of Commerce & Industry, GOI.
B. Com. (Foreign Trade)

SEMESTER III
MAJOR IX
BUSINESS STATISTICS

Objective: To provide a theoretical appreciation and use of the science of statistics to make better business decisions

UNIT I

UNIT II
Construction of a frequency distribution – Measures of Central Tendency and dispersion and their measures - Measures of relation - correlation and regression

UNIT III
Analysis of Time Series: Cause of variation in time series data – Components of a time series - Decomposition – Additive and multiplicative models – Determination of trend – Moving averages methods and method of least squares (including linear, second degree, Parabolic and exponential trend) – Computational of seasonal, indices by simple average, Ratio – trend, ratio—to–moving average and link relative methods.

UNIT IV
Index Number – Meaning, Types and uses Methods of Construction price and quantity Indices (Simple and aggregate): Tests of adequacy; Chain – basis index number base shifting, splicing, and deflating problems in constructing index numbers; Consumer price index

UNIT V

(Problems: 80%, Theory: 20%)

Text Books

Reference Books
2. Lewin and Rubin.(2002), Statistics for Management, Prentice Hall of India New Delhi
SEMESTER IV
MAJOR X
ENTREPRENEURIAL DEVELOPMENT

Objective: To offer the students a conceptual and applied knowledge about entrepreneurship

UNIT I

UNIT II
Source of ideas - preliminary evaluation and testing of ideas - project identification – demand based industries and resource based industries - import substitution and expert oriented items - project formulation and feasibility study.

UNIT III

UNIT IV
Licensing procedure - procedures to start an industrial unit - financial and other assistance SMEs.

UNIT V
Incentives as subsidies of state and central governments - Aims - backward areas - Industrial estates - DIC’s - role of financial institutions in the Entrepreneurial growth - project financing - sources of finance - IDBI, IFCI, ICICI and IRCI - Role of promotional and consultancy organizations of State and Central Govt.

Text Book

Reference Books
SEMESTER IV
MAJOR XI
MONEY AND FINANCIAL SYSTEM

Objective: To expose the students to the working of money and financial system prevailing in India

UNIT I
Money: Functions; Alternative measures to money supply in India – their different Components; Meaning and changing relative importance of each; High powered money Meaning and uses; Sources of changes in high powered money.

UNIT II
Finance: Role of finance in an economy; kinds of finance; Financial System; Companies Financial intermediaries; Markets and instruments, and their functions.

UNIT III
Indian Banking System: Definition of bank; Commercial banks-importance and functions; Structure of commercial banking-importance and Meaning and importance of main liabilities And assets; Regional rural banks; Co-operative banking in India.

UNIT IV
Process of Credit Creation By Bank: Credit creation process; Determination of money supply and total bank credit; Interest Rates: Various rates in India (viz., bond rate, bill rate, deposit rates etc.,) – impact of inflation and inflationary expectations.

UNIT V
The Reserve Bank of India Functions Instruments of monetary and credit control; Main features of monetary policy since independence.-Development Bank and Other Non-Banking Financial Institutions: Their main features; Unregulated credit markets in India – main feature.

Text Books

Reference books
3. Banking Commission: Reports(s)
4. Reserve Bank of India Bulletins
Objective: To provide an idea on the global distribution of various resources, acting as a fundamental reason for nations engaging in Foreign Trade.

UNIT I

UNIT II
Resources: Meaning & Nature – Resource mapping - Industrial resources: Importance – Commercial crops (Cotton, Tea, Coffee, Rubber, Sugarcane) – Leading Countries of production and conditions - Mineral resources (Iron, Manganese, Bauxite, Uranium) – Fuel resources (Crude Oil, Natural gases and Coal) – Regions with deposits of mineral and fuel resources

UNIT III

UNIT IV
Global energy resources: Conventional Sources of Energy - Problems of conventional energy resources - Alternative energy resources: Need – Solar energy, wind energy, energy from waves and waste – Major nations that generate alternate energy - Difficulties in developing alternative energy sources

UNIT V
Human resources: Significance – Races – Skilled & unskilled man power - Technical and Managerial manpower – Migration: meaning – Factors influencing International mobility of Human Resource

Text Book

References
SEMESTER IV
MAJOR XIII
INTERNATIONAL ECONOMICS

Objective: To provide theoretical framework of international economics and international monetary system.

UNIT I

UNIT II

UNIT III
Theories of Foreign Exchange Rate: Mint Parity Theory, Purchasing Power Parity Theory - Foreign Exchange Rate Policy: Fixed Exchange rate system, Floating Exchange rate

UNIT IV

UNIT V

Text Book

References
2. Rakesh Mohan Joshi, International Marketing, Oxford University Press, New Delhi, 2005

26
SEMESTER IV
MAJOR XIV
BUSINESS COMMUNICATION

Objective: To develop effective business communication skills among the students

UNIT I

UNIT II

UNIT III

UNIT IV
Circular, Sales and Bank Correspondence: Meaning of Circular letters – Objectives – Situations that need Circular letters – Specimen, Meaning of Sales letters – Objectives – Advantages – Three P’s Functions, Bank Correspondence, Meaning – Correspondence with Customers, Head Office and with other Banks.

UNIT V

Text Books

Reference Books
Objective: To enable the students in familiarizing the income tax provisions and to compute tax liability.

UNIT I
Basic concepts: Income, agricultural income, casual income, assessment year, previous year, Gross total income, person: Tax evasion, Avoidances and tax planning. - Bases of Charge: Scope of total income residential status and tax liability, income which does not form part of total income.

UNIT II

UNIT III
Income from house Property – computation of annual value – deductions from house property – comprehensive problems ; self occupied houses –house deemed to be let out – house let out and self occupied – letout house property.

UNIT IV
Profits and gains of business including provision relating to specific business – computation of business income from adjustment – computation of business income from profit and losses - computation of income from legal, medical and accounting profession

UNIT V
Capital gains – computation of all kinds of capital gains – exemption of tax on capital gains - Income chargeable under the head Income from other Sources

(Problems: 60%, Theory: 40%)

Text book
Singhanai V.K., Students’ Guide to Income Tax; Taxmann, Delhi.*

Reference Books

*Since Finance Act is passed every year, the latest copies of publication are to be followed
Objective: To analyze and interpret financial statements from the point of view of managers and outsiders.

UNIT I
Management Accounting: Meaning, nature, scope, and functions, of management accounting, Role of management accounting in decision making; management accounting Vs financial Accounting, Tools and techniques of management accounting.

UNIT II
Financial Statement: Meaning and types of financial statement; Limitations of financial Statements analysis; Comparative Statement Analysis.

UNIT III
Ratio analysis; Classification of ratios – Profitability ratios, turnover ratios, Advantages of ratio analysis, Limitations of accounting ratios

UNIT IV
Funds Flow Statement as per Indian Accounting Standard 3- need - objectives – sources and utility of funds – preparation of fund flow statement

UNIT V

(Problems: 80%, Theory: 20%)

Text Book

Reference Books
SEMESTER V  
MAJOR XVII  
EXIM FINANCING, SHIPPING AND INSURANCE  

Objective: To familiarise the students with the sources of Export – Import Finance. Also elaborates the process of sea transportation and marine insurance.

UNIT I  
Need and importance of EXIM financing: Guidelines to Banks for Export financing - Calculation of MPBF – Classification of Export finance: Pre-Shipment finance - Types - Packing Credit: Eligibility, Criteria & Period – Documentation requirements – Processing and sharing of packing credit - FCPC - Export Credit Refinancing

UNIT II  
Post Shipment Credit: Need & Nature – Classification: Negotiation of documents under L/C - Discounting of documents under confirmed orders – Advances against export bills – Exports on consignment basis, un drawn balances, Receivables from government, Retention money related to exports - Documentation & Scrutiny

UNIT III  

UNIT IV  

UNIT V  

Text Book  

References  
SEMESTER V
MAJOR XVIII
INTERNATIONAL MARKETING

Objective: Introduces the application of marketing concepts in the global arena

UNIT I

UNIT II

UNIT III

UNIT IV
Physical Distribution: Marketing Channels: Types and levels - Factors affecting Channel choice – Retailers and Wholesalers – Transportation: Role of C & F Agents – Sea, Air and Road Transportation: Merit and Demerits - Containerisation - ICD’s – Advantages of containers – Warehousing

UNIT V

Text Book

References
SEMESTER V
MAJOR XIX
COMPUTER APPLICATIONS IN BUSINESS (THEORY)

Objective: The paper will primarily provide an exposure to the use of office automation software and accounting package software in making business decisions.

UNIT I

UNIT II
Applications of MS Office- Applications of MS Word in Business Correspondence: letters, tables, mail merge, labels.

UNIT III
Applications of MS Excel: Graphs and Charts – Calculation of various financial functions - Ms Access: Tables and Queries.

UNIT IV

UNIT V
Applications of Accounting Software Tally (Ver. 7.2): Characteristics of the Software – Creation of a Company – Accounts Information – Creation of Ledgers – Vouchers – P & L a/c – Balance Sheet – Inventory Handling –Creation of Stock Groups – Creation of Stock Categories – Creation of Stock Items – Accounts of Banking and Departmental Accounting.

(Theory – 50% and Practical – 50%)

Text Book

Reference Books

Note: Minimum Pass Marks for each Theory and Practical is 20 Marks separately.
MAJOR PRACTICAL

COMPUTER APPLICATIONS IN BUSINESS
LIST OF PRACTICALS

Windows OS

Practice in Setting and Search Operations

MS-Word

Formatting – Text and Documents
Table Manipulation
Sorting – Table of contents
Developing a letter and a Resume with Template
Practice in Mail – Merge option

MS-Excel

Formatting – Features
Functions
Chart features

MS Access

Creation of Tables
Manipulating Queries

MS-Power Point

Organization Structure – Presentation
Graphical Presentation

Tally Programmes

Voucher and Invoice
Stock Summery
Final Accounts
SEMESTER VI
MAJOR XX
INCOME TAX – II

Objective: To enable the students in familiarizing the income tax provisions and to compute tax liability

UNIT I
Computation of Tax Liability: Computation of total income and tax liability of an individual, H.U.F and firm.

UNIT II
Aggregation of income; Set-off and carry forward of losses; Deduction from Gross total income

UNIT III
Tax Management: Tax deduction at source; Advance payment of tax; Assessment Procedure; Tax planning for individuals

UNIT IV

UNIT V

(Problems: 60%, Theory: 40%)

Text book
Singhanai V.K., Students’ Guide to Income Tax; Taxmann, Delhi.*

Reference Books

* Since Finance Act is passed every year, the latest copies of publication are to be followed
Objective: To analyze and interpret financial statements from the point of view of managers and outsiders.

UNIT I
Absorption and Marginal Costing: Marginal and differential costing as a tool for decision – make or buy Change of product mix;

UNIT II
Pricing - Break-even analysis; Exploring new markets; Shutdown decisions.

UNIT III
Budgeting for Profit Planning and Control: Meaning of Budget and budgetary control - Objective; Merits and limitations; Types of budgets; Fixed and flexible budgeting; Control ratios;

UNIT IV
Standard Costing and Variance Analysis; Meaning of standard cost and standard costing Advantages and application; Variance analysis – material; Labour and overhead (two-way Analysis); Variances

UNIT V
Zero base budgeting Responsibility accounting; Performance budgeting.

(Problems: 80%, Theory: 20%)

Text Book

Reference Books
SEMESTER VI
MAJOR XXII
FOREX MANAGEMENT

Objective: Brings out the theoretical as well as technical aspects of Foreign Exchange transaction as an integral part of export trade.

UNIT I
Foreign Exchange: Meaning & need - Foreign Exchange market - Structure & Participants – FEDAI - Organization of FOREX division in Commercial Banks – Correspondent Relationship - NOSTRO,VOSTRO & LORO accounts and their operation.

UNIT II

UNIT III
Exchange Rate: Fixed Exchange Rate Vs Floating Exchange Rate - Factors affecting Exchange Rate –Types - Principal types of Ready Merchant rates – Quotations – Types - Forward Rate - Forward Margins - Factors determining Forward margins.

UNIT IV

UNIT V
Legal framework of FOREX operations in India: Foreign Exchange Management Act, 1999 (FEMA) – Features - Rules under FEMA - Role of Reserve Bank of India (RBI) - Exchange Control – Tools of Control

Text Book

References
3. Publications, RBI.
SEMESTER VI
MAJOR XXIII
FOREIGN TRADE PROCEDURE AND DOCUMENTATION

Objective: Providing a detailed sketch of Export Import Documentation and procedure as practiced in India.

UNIT I
Need for Export Documentation – Classification of export documents: Commercial documents & Regulatory documents – differences – Aligned Documentation System (ADS) – Advantages – Master Documents I & II

UNIT II
Auxiliary Commercial Documents – Proforma Invoice – Shipping Instruction – Insurance Declaration – Shipping Order – Mate’s Receipt - Application for certificate of origin – letter to bank for negotiations

UNIT III

UNIT IV

UNIT V
Export Procedure: - Steps – Import Procedure - Documents used for Import – Bill of entry – Steps in electronic processing of export documentation - EDI

Text Book

References
2. Rakesh Mohan Joshi, International Marketing, Oxford University Press, New Delhi, 2005
SEMESTER VI
MAJOR XXIV
INSTITUTIONAL TRAINING AND REPORT

The Rationale behind institutional training is to

- Expose the students of the degree of Foreign Trade to the various functions of an organization especially those involved in international trade
- Help the candidates to sharpen their written communication skills
- Provide a better understanding of the application of concepts that have been learned through the course

Instructions to the students

- The students may choose any organization of their choice for the purpose of training: small, medium or large, preferably engaged in foreign trade.
- The candidates should try to learn the various operations of the firm by visiting, interacting with the personnel and taking part in the field activities if possible. They may collect all information published and otherwise related to the unit.
- The collected information should be presented in an organized and structured way in the form of a report neatly typed (one side only) on A4 paper and submitted to the respective department in hard bound/spiral bound form.
- Students should avail the assistance of the faculty guide allotted to them for any help and guidance required to do the institutional training.
- The period of institutional training would be a minimum of three weeks (21 days) and it is to be undertaken at the end of the second year of the course (end of fourth semester), monitored by the respective guide.
- The report must be submitted to the department during the sixth semester. Based on the report and other criteria mentioned below, internal marks will be awarded to each student at the end of sixth semester by the faculty guides.
- The allotment of the Internal Marks for the Institutional Training will be based on the following distribution.

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