



PONDICHERRY UNIVERSITY

PUDUCHERRY

**B. Com (FOREIGN TRADE)
DEGREE PROGRAMME
SEMESTER PATTERN
UNDER CBCS**

REVISED SYLLABI & REGULATIONS

WITH EFFECT FROM

ACADEMIC YEAR 2023 – 2024

PONDICHERRY UNIVERSITY
BACHELOR OF COMMERCE (B.COM) DEGREE COURSE

CBCS REGULATIONS

(WITH EFFECT FROM ACADEMIC YEAR 2023 - 2024)

AIM OF THE COURSE:

The B. Com (General/Foreign Trade/Corporate Secretaryship/ Co-operative Management) Degree programme provides ample exposure to subjects from the fields of Commerce, Accountancy and Management. The course equips the students for entry level jobs in Industry as well as to become future entrepreneurs and thus play the role of a key contributor to the economic development of the country.

DURATION OF THE COURSE:

The duration of the B.Com (General/Foreign Trade/Corporate Secretaryship/ Co-operative Management) Degree programme shall be for three academic years of six semesters.

ELIGIBILITY FOR ADMISSION:

Candidates for admission to the first year of the B. Com (General/Foreign Trade/Corporate Secretaryship/ Co-operative Management) Degree shall require to have passed the Higher Secondary Course examination (+2) of any board or equivalent recognized by the Pondicherry University, having Accountancy with Commerce/Business Studies.

For lateral entry, candidates who passed Diploma in Commerce or Diploma in Modern Office Practice (3 years course) awarded by Directorate of Technical Education of Tamil Nadu or other states shall be admitted to the second year of B. Com Degree Programme.

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 (General/Foreign Trade/Corporate Secretaryship/ Co-operative Management) Degree shall comprise the following.

Part I - Language (For the First year only: Any one of the Part I languages at the option of the candidate. This includes Hindi, Tamil, Malayalam, Sanskrit, Telugu, French and Bengali). The syllabus and text books for the Language courses are as prescribed by Pondicherry University from time to time.

Part II - English for First year only). The syllabus and text books for the English courses are as prescribed by Pondicherry University from time to time.

Part III – Includes Discipline Specific Courses both Compulsory (DSC) and Electives (DSE); Skill Enhancement Courses (SEC); Ability Enhancement Compulsory Courses (AECC) and Generic Elective Courses (GE). The syllabus and text books for major courses are as prescribed by the Board of Studies in Commerce, Pondicherry University from time to time.

EXAMINATION

There shall be examinations at the end of each semester i.e. December/April. A student who does not pass the examination in any course(s) shall be permitted to appear in such failed course(s) in the subsequent semester examinations. No student shall be permitted to register for a subsequent examination without having registered at the first appearance. In this regard, the 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 students through the principals of the respective Colleges.

PATTERN OF EXAMINATION

The End-Semester examination for each course in a Programme of Study shall be conducted by the Pondicherry University for a maximum of 75 marks and Internal Continuous Assessment for 25 marks.

- 1. Internal Assessment: Internal assessment for all courses which do not have practical** shall have twenty five marks in total assessed through at least two Internal Assessment tests (15 marks), term courses/assignments/seminars/case demonstrations/presentations/write-ups/viva etc. (5 marks) and attendance (5 marks). Question paper for the First Internal Test is to be from the units covered in the syllabus up to the tests time to assess the knowledge of students and for the second internal tests, question paper is to be from the Practical Exercises given in each paper of the syllabus. The following weightage shall be given to attendance:

95% - 100%	(5 marks)
90% - 94%	(4 marks)
85% - 89%	(3 marks)
80% - 84%	(2 marks)
75% - 79%	(1 mark)

Internal Assessment for the courses which have practical like Computer Applications in Business/E-Commerce two practical exams (10 marks each) are to be conducted with 20 marks in total and 5 marks for attendance as prescribed above. If required, theory questions can be added with the practical. Idea is to ensure that students are equipped with required skill of the subjects.

Internal Assessment marks shall be displayed on the notice board a week before the commencement of end- semester examinations and students are expected to sign on the internal marks prepared by the department for onward transmission to University when required.

2. End Semester Examinations: Students who have adequate attendance and participated in internal assessment process are eligible for end semester examinations. Student who did not take part in internal assessment process is not eligible for end semester examinations. It is the responsibility of the course teacher/Department/College for not registering them for end semester examinations.

- a) **Examinations for the Courses which do not have practical:** End-semester examination for all such courses which do not have practical shall be conducted by the University and the duration of the examination shall be 3 hours. Maximum marks are 75 (Seventy-five). Student would be declared as pass only when he/she acquires minimum of 40 (Forty) marks.
- b) **Examinations for the courses which have practical:** End Semester Examinations for all such courses which has practical like Computer Applications in Business, E-Commerce shall purely be internal without any University examinations; course teacher who teaches these courses are responsible for conducting these examinations. Students' practical skills are to be assessed through only practical exams for three hours duration; if needed, some theory questions can be added with practical. Maximum marks are 75 (Seventy-Five). Student would be declared as pass only when he/she acquires minimum of 40 (Forty) marks.
- c) **Passing Minimum:** To pass a course the student must secure minimum of 40 out of 100 marks (40%) in the internal and the end-semester examination put together. A student who has earned the required number of 180 credits by clearing all the required courses shall be declared as pass even if he/she could not clear optional courses which were taken in excess of the required number of courses.

SUPPLEMENTARY EXAMINATION

A failed student who meets the attendance requirement may be permitted to register for the next end-semester examination in the following semester itself. Students who have failed due to insufficient attendance should repeat the course as and when offered.

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

ATTENDANCE:

No student with less than 75% in any particular course shall be permitted to attend the end-semester examination and shall be given grade FA-failure due to lack of attendance. A student who has been awarded FA shall repeat the course when offered. The Principal/Head of the Department shall ensure that the candidate is informed about the lack of attendance before the commencement of end-semester examination and confirm that such candidates are not permitted to write the examination.

CLASSIFICATION OF SUCCESSFUL CANDIDATES:

Classification of a student into I Class, II Class and III Class based on CPGA will be according to the CBCS guidelines.

AWARD OF THE DEGREE:

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

REVISION OF REGULATIONS AND CURRICULUM:

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

QUESTION PAPER PATTERN UNDER CBCS

FOR QUANTITATIVE SUBJECTS

SECTION A: Answer any 5 out of 8 questions (5X7 Marks = 35 Marks)

SECTION B: Answer any 2 out of 3 questions (2X20 Marks = 40 Marks)

FOR OTHER SUBJECTS

SECTION A: Answer all questions (5X2 Marks = 10 Marks)

SECTION B: Answer any 5 out of 8 questions (5X7 Marks = 35 Marks)

SECTION C: Answer any 2 out of 3 questions (2X15Marks = 30 arks)

FACULTY REQUIREMENTS AND WORKLOAD:

Every faculty member shall be assigned workload as per the UGC norms. In addition to regular handling classes, teachers are required to participate in preparation of detailed syllabus, designing of the teaching plan, invigilation, course setting, evaluation of answer scripts during continuous assessment and any other duties as and when assigned by the Principal or University authorities. Teachers shall associate with organizing practical lab sessions, internships, field visits, industrial tours, and guided project work etc., as per directives of the Principal/ Head of the institution.

- As per the UGC guidelines for course with three credits minimum 45 (15 weeks x 3 hours per week) hours, for four credit courses 60 hours (15 weeks x 4 hours), and for two credit courses 30 hours (15 weeks x 2 hours) of teaching/lecture hours is a must in addition to two weeks for two internal tests.

Faculty requirements in Departments shall be as per UGC guidelines and based on teachers and students ratio of 1:20. Faculty are expected to have any M.Com and NET (Commerce)/Ph.D(Commerce) to teach B. Com courses (Commerce, Finance, Taxation, Business Mathematics, Business Economics, Cost and Financial Accountancy, Banking, Marketing Management, Business Management, Human Resources Management TALLY, Computerized Accounting). Allied subjects (like Indian Economy, Micro and Macro Economy, General Mathematics, General Statistics) and specialized subjects (like Foreign Trade, Cooperative Management and Corporate Secretaryship) are to be taught by the faculty who are qualified with respective PG degrees and NET/Ph.D in the respective subjects. For the specialized subjects of Foreign Trade, faculty are expected to have studied PG degree in Business Administration/ Management/ Commerce with at least 10 papers in the subjects of Foreign Trade / International Business and NET (Management/Commerce)/ Ph.D (Management/Commerce).

Minimum Number of Faculty Required:

Semester	Subject	No. of Faculty Required	Semester	Subject	No. of Faculty Required
I	English - I	1	II	English - II	1
	Language - I	1		Language - II	1
	Commerce Subjects	3		Commerce Subjects	3
	Allied Subjects	1		Allied Subjects	1
	Foreign Trade Subjects	0		Foreign Trade Subjects	0
III	Commerce Subjects	4	IV	Commerce Subjects	4
	Allied Subjects	0		Allied Subjects	0
	Foreign Trade Subjects	2		Foreign Trade Subjects	2
V	Commerce Subjects	3	VI	Commerce Subjects	3
	Allied Subjects	0		Allied Subjects	0
	Foreign Trade Subjects	2		Foreign Trade Subjects	2

Chartered Accountant, Cost Accountant, Bank Managers (Senior Level), Stock Brokers (Senior Level), Senior Managers from Business Establishments can be appointed as adjunct/visiting faculty.

INDUSTRIAL VISIT AND INTERNSHIP:

During the first year and second year summer breaks all students are expected to take up internship for 30 days each with any business establishment (like MSME, Audit Firms, Stock Broking firms, Forex Traders, Company administration, etc) with monitoring by the faculty adviser from the Department. Students should receive certificate of internship from the responsible officer of the business establishment and submit it along with the report consisting of day wise learning during the internship. Students from Islands are to be brought to main land for such internship by the College/Government for such internships if no business establishments are available in adequate number. During the third semester students should be taken for industrial visit to enhance the practical knowledge and industrial visit report should be submitted to the college for further perusal and they are subjected to verification by University. Students from Islands are to be taken on visit to main land by the College/Government. The head of the Department with the approval of the principal of college should certify and submit the list of students who have successfully completed internship and industrial visit.

LEARNER SUPPORT SERVICES: The ICT-based support services to be provided by the College for the learners of B. Com. Programme are listed below:

1. **Website:** The College has to develop full-fledged official website for the learners and general public. All the necessary information is provided to the learners through this website. The website is linked with the social-networking site like Facebook for interaction among the learners, faculty members and stakeholders.
2. **Community Radio Service:** The Community Radio, being a platform for the community for taking up community issues, is also a platform to broadcast several educational programmes that includes debates, discussions, and talk shows.
3. **Akashvani Phone-in Programme:** The College has to make arrangement to offer one hour live phone-in counseling programme through AIR, Puducherry where officers and members of the faculty from the College clarify queries of listeners/learners via telephone.
4. **e-SLM:** An e-learning portal may be launched by the College. It is also a digital repository where the study materials are uploaded for the benefit of the learners. All the study materials of the programme can be assessed in this portal.

5. **Open Access Journals Search Engine (OAJSE)** may be developed to provide easy access to various open access Journals across the world,
6. **Mobile App:** The College has to develop a mobile application to connect the learners 24x7 with the College.
7. **SMS and e-mail Alert Facility:** The College has to initiate an SMS and e-mail alert facility for learners regarding news, events and learner-related information of the College.
8. Learners can write emails to any officials/faculty members through this mail id. Queries raised through this e-mail id are addressed by concerned official/faculty members of the College.
9. **TV programme:** The College has to initiate a half an hour live educational programme through a TV Channel.

REQUIREMENTS OF THE LABORATORY SUPPORT AND LIBRARY RESOURCES:

Laboratory Support:

Commerce has more practical application to business and businesses are run with modern technology and therefore, colleges are expected to have computer lab separately for UG Commerce students with licensed software like TALLY, MS Excel, SPSS, and SAP. College has to ensure that minimum one computer system for two students enrolled for the B. Com course. Adequate servers and power back up should also installed.

Library Resources:

Library services are to be offered to the learners through physical library facilities set up by the College. The Central Library has to have text books to add 5 books for each subjects every year from the list of books provided in the syllabus for each paper.

Magazines and Newspapers: The following magazines should be subscribed by the college and made available in the central library for students references:

1. Chartered Accountant
2. Management Accountant
3. Company Secretary
4. Commerce
5. Management
6. Marketing
7. Financial Express
8. Business Line

9. Currency and Finance

10. Economic Times

11. Nanayam (Tamil)

E-Journals: The Central Library should subscribe for e-journals from JSTOR (www.jstor.org), and the resources are very much necessary for academic and research community of the Commerce discipline. Hard copies of **five National and five international journals** should be subscribed and made available for reference for each subject like Finance, Marketing, Human Resources Management, Cost Accounting, Financial Accounting, Stock Market, Taxation and Management.

Digital Library: Digital Library is to locate, digitize, preserve, collect and make accessible the accumulated wisdom of the institute's output to the global community. The resources of the Digital Library include Administrative Documents, Conference/Seminar Proceedings, Faculty Publications, Newsletters, Annual Reports, Public Lectures, Convocation Addresses, Working Papers, etc.

INFLIBNET Subscription

Expected Programme Outcomes: The expected outcomes of the programme are as follows:

- To enable the learners to acquire knowledge and to articulate the conditions around them.
- To help the learners to seek employment and career prospect avenues in the development sector, entrepreneurial venture, self-employment and/or other upcoming sectors like banking, insurance and other service sectors.

PROGRAMME OUTCOMES

PO1	This program could provide Industries, Banking Sectors, Insurance Companies, Financing companies, Transport Agencies, Warehousing etc., well trained professionals to meet the requirements.
PO2	Capability of the students to make decisions at personal & professional level will increase after completion of this course.
PO3	After completing graduation, students can get skills regarding various aspects like Marketing Manager, Selling Manager, over all administration abilities of the Company.
PO4	Students can independently start up their own Business.
PO5	The knowledge of different specializations in Accounting, costing, banking and finance with the practical exposure helps the students to stand in organization.
PO6	Strengthens their capacities in varied areas of commerce and industry aiming towards holistic development of learners.

P07	After completing their graduation learners develop a thorough understanding of the fundamentals in Commerce and Finance.
P08	Demonstrate extensive and coherent knowledge of commerce and its applications in real business world
P09	Understanding of various concepts and theories providing strong academic foundation
P010	Acquire various soft skills (like communication, organizing, and analytical) required to manage complete business situation as well as life situations
P011	The students will acquire the knowledge, skill in different areas of communication, decision making, innovations and problem solving in day to day business activities.

PROGRAMME SPECIFIC OUTCOMES [B.Com (Foreign Trade)]

PSO1	The students would get the fundamental knowledge and basic skills and attitude to fit into the requirements of an organisation involved in both domestic business and global business.
PSO2	After graduation the students could become an able human resource with fundamental knowledge and basic skills in commerce with specialized knowledge and skills in Foreign Trade.
PSO3	Students of this undergraduate programme with their basic knowledge and skills in different functional areas of business like Accounting, Marketing, Human Resources; other aspects like legal framework of business, taxation and specialized knowledge and skills in Foreign Trade would be an ideal blend of human resource for organizations involved both in domestic business and global business.
PSO4	Students could become professionals with ease in their pursuance of professional programs like C.A., C S and CMA with exposure gained in Foreign Trade..
PSO5	Students of this undergraduate programme would learn the subjects offered in their post graduate programs in International Management and International Business, at ease, when compared to their counterparts with other undergraduate degrees.
PSO6	Students will be able excel in their higher education and can do research in the field of finance and commerce in the international dimension.
PSO7	This undergraduate programme provides wider opportunities in careers like Sales Manager, HR Manager, Accountant, Management Accountant, Cost Accountant, Bank Manager, Auditor, Company Secretary, Teacher, Stock Analysts and Traders as well as to get employment with Government and so on, apart from becoming executives of Export/Import firms.

PSO8	Students of this undergraduate programme could make niche careers in Shipping and Logistics, FOREX Dealing and Trade Financing.
PSO9	Students of this undergraduate programme could become Customs House Agents (CHAs) Licensees and thus pursue a career as Clearing & Forwarding (C&F) Agents.
PSO10	Completion of this programme will enable the students to obtain basic knowledge and skills in Commerce and specialized knowledge and skills in Foreign Trade and thus become a unique human resources for the business organisation ranging involved in exports, imports, FOREX trade, logistics and shipping and trade financing.

COURSE OUTCOMES [B.Com (Foreign Trade)]

SEM & SUB. CODE	SUBJECT NAME	COURSE OUTCOMES
SEMESTER I		
C C 01	FINANCIAL ACCOUNTING	1. Explain Journal, Subsidiary books, ledger, Trial Balance and rectifying journal entries. 2. Prepare Bank Reconciliation Statement and record the transactions 3. To Analyse and prepare the final accounts of a sole traders. 4. Familiarize with the various methods of depreciation as per AS 6
C C 02 -	BUSINESS ORGANISATION AND MANAGEMENT	1. Distinguish and explain each form of business; 2. Explain principles and functions of management implemented in the Organisation; 3. Identify and explain the managerial skills used in business; 4. Analyse the concept of Delegation of Authority, coordination, and control.
GE -1	BUSINESS ECONOMICS	1. Understand Basic problems of an economy and concept of business cycles; 2. Learn the theory of Demand and related concepts; 3. Understand the theory of supply and Consumer Behaviour; 4. Obtain knowledge about the theory of Production, Costs and Revenue; 5. Identify various types of Markets.

A E C C – I -	INTRODUCTION TO PUBLIC ADMINISTRATION	<ol style="list-style-type: none"> 1. This would help them obtain a suitable conceptual perspective on Public Administration. 2. The growth of such institution devices as to meet the need of changing times. 3. The course also aims to instil and emphasize the need of ethical seriousness in contemporary Indian public administration within the Constitutional framework.
SEMESTER II		
C C – 3	ADVANCED ACCOUNTANCY	<ol style="list-style-type: none"> 1. Prepare Receipts & Payment Account, Income & Expenditure Account and Balance Sheet for Non-Profit Organizations 2. Define single entry system, compare with double entry system and apply the accounting treatment in business 3. Explain the Fundamentals of Partnership accounts and Prepare accounts relating to admission of a partner. 4. Acquire knowledge on dissolution accounting 5. Using appropriate software for recording transactions and preparing accounts under Hire Purchase and Instalment Purchase System
C C 04 -	BUSINESS LAW	<ol style="list-style-type: none"> 1. Examine the various provisions of the Indian Contract Act, 1872 2. Define various legal procedures under Sale of Goods Act, 1930 and apply the same in business. 3. Summaries the Negotiable Instruments Act 1881 4. Analyse the Provision of Information Technology Act 2000 5. Familiarise with Consumer Protection Act, 1986
GE – 02	INDIAN ECONOMY – PERFORMANCE AND POLICIES	<ol style="list-style-type: none"> 1. Evaluate the magnitude, size, and dimensions of Indian economy and to study effect of privatization and liberalization on Indian economy; 2. Evaluate the role of population as an economic resource 3. Explain the role and contribution of agriculture in economic development of India; 4. Analyse contribution of industrial and service sector in Indian economy 5. Evaluate the recent trends in economic

		planning of India as well as role and functions of central bank and commercial banks.
A E C C – II	ENVIRONMENTAL STUDIES	<ol style="list-style-type: none"> 1. Demonstrate skills in organizing projects for environmental protection and sustainability; 2. Analyse various projects and initiatives with respect to ecosystem restoration; 3. Interpret significance of carbon footprints; 4. Describe the environmental issues and their possible repercussions on the planet in the next few decades; 5. Summarize the green strategies and policies adopted by various business entities to preserve the environment.
SEMESTER III		
C C 05	PRINCIPLES OF COSTING	<ol style="list-style-type: none"> 1. The Concept and Principles of Cost, Costing and Cost Accounting; 2. Compute unit cost and total cost of production and prepare cost statement; 3. Apply the various material control techniques 4. Compute the labour cost under different methods and allocate the overheads to various departments; 5. Prepare Reconciliation Statement
C C -06	GOODS AND SERVICE TAX (GST)	<ol style="list-style-type: none"> 1. Explain concept, need, and utility of indirect taxes; 2. Understand and analyse the taxable event, i.e., supply under GST; 3. Describe the provisions relating to levy of GST; Identify exemptions for different types of goods and services; 4. Examine implications of input tax credit; 5. Explain the various procedures under GST; 6. Analyse provisions regarding penalties and interest and Prepare and file GST return online
C C 07	BUSINESS STATISTICS	<ol style="list-style-type: none"> 1. Develop an understanding of the various averages and measures of dispersion to describe statistical data; 2. Explain the relationship between two variables through correlation and regression; 3. Explain the construction and application of index numbers to real life situations; 4. Analyse the trends and tendencies over a period of time through time series analysis.

C C 08	FUNDAMENTALS OF INTERNATIONAL TRADE	<ol style="list-style-type: none"> 1. Comprehend theories of International Trade 2. Understand the various elements of Global Business Environment 3. Distinguish between Free Trade and Protection 4. Identify and explain the impact of International Economic Groupings on world trade 5. Understand the operations of MNC"s
D S E -1 (A)	FOREIGN TRADE PROMOTION	<ol style="list-style-type: none"> 1. Understand the pattern and direction of India"s external trade 2. Comprehend the export promotional infrastructure in India 3. Learn functions of export promotional organizations 4. Evaluate current Foreign Trade Policy of India 5. Analyse the concept of Quality and its significance in export trade
D S E – 1 (B)	INTERNATIONAL TRADE LEGISLATION	<ol style="list-style-type: none"> 1. Gain knowledge about public & private International law 2. Learn about the International Organizations related to International Trade 3. Learn the law of seas and maritime transport 4. Learn drafting of International Contracts for Sale of Goods 5. Identify dispute settlement avenues in International Business
SEC – 01	BUSINESS COMMUNICATION	<ol style="list-style-type: none"> 1. Know various forms of communication, communication barriers; 2. Comprehend a variety of business correspondence and respond appropriately; 3. Communicate in writing for various commercial purposes; 4. Use appropriate grammatical constructions and vocabulary to communicate effectively; 5. Use business language and presentation skills.

SEMESTER IV		
C C 09	MANAGEMENT ACCOUNTING	<ol style="list-style-type: none"> 1. Explain the Concepts and technique of Management Accounting and Preparation of the Financial Statements 2. Compute and construct the Balance sheet by using ratios 3. Prepare the Fund flow statement and to compare it with the balance sheet 4. Apply accounting Standard 3 in the preparation of Cash flow statement 5. Determine the working capital requirements of a business
C C 10	HUMAN RESOURCE MANAGEMNET	<ol style="list-style-type: none"> 1. Develop necessary skills to prepare an HR policy to enable the employees attain work life balance; 2. Prepare a Human Resource Plan in an organisation; i) Prepare a report on job analysis; ii) Organize an induction programme in an organisation; 3. Analyse the applicability and use of different kinds of trainings strategies in real life scenarios; 4. Organize counselling sessions for employees in an organisation; i) Design incentive schemes for different job roles in an organisation;
C C 11	COMPANY LAW	<ol style="list-style-type: none"> 1. Explain relevant definitions and provisions relating to issue of prospectus and allotment of shares; 2. To familiar with the provisions of Limited Liability Partnership Act 2008 3. Describe the framework of dividend distribution, Accounts of the company and Audit and Auditors of company; 4. Determine the role of Board of directors and their legal position and Develop the knowledge about the company meeting
C C – 12	EXIM FINANCING & INSURANCE	<ol style="list-style-type: none"> 1. Identify the types and sources of EXIM Finance 2. Understand the operations of EXIM Financing organizations 3. Learn the guidelines of RBI related to EXIM Finance 4. Learn the basic concepts of Shipping 5. Explain the fundamental concepts of Marine Insurance

DSE – 02 (A)	INTERNATIONAL FINANCIAL MARKETS & INSTITUTIONS	<ol style="list-style-type: none"> 1. Identify the elements of International Monetary System 2. Learn basic concepts of International Financial Markets and Instruments 3. Understand the concept of Balance of Payments and its components 4. Explain the Brettonwoods System, history & functions 5. Learn the operations of International Financial Institutions
DSE – 2 (B)	INTERNATIONAL FINANCIAL MANAGEMENT	<ol style="list-style-type: none"> 1. Understand the concept of financial management in international context 2. Analyze the Measurement of Exposure and Risk 3. Evaluate the Risk and Return from Foreign Equity Investment 4. Analyses the Long-Term borrowing Global Capital Markets 5. Interpret the Project appraisal in the international Context
SEC – 02	ARITHMETIC SKILLS	<ol style="list-style-type: none"> 1. Acquire proficiency in using different mathematical tools (Ratio, matrices and mathematics of finance) in solving real life business and economic problems
SEMESTER V		
C C 13	INCOME TAX AND PRACTICES- I	<ol style="list-style-type: none"> 1. Determine the residential status of individuals and to calculate the incidence of taxation 2. Compute income from salary by applying the provisions of income tax Act 1961 3. Compute income/loss from house property 4. Prepare Statement showing taxable income from business/profession 5. Assess capital gains and income from other sources.
C C 14	MONEY AND BANKING	<ol style="list-style-type: none"> 1. Explain the Meaning, Scope and functions of Banking Systems in India 2. Illustrate the recent trends in Banking and its services 3. Explain the Concept of Credit Creation Process
C C 15	FOREX MANAGEMENT	<ol style="list-style-type: none"> 1. Learn the operations of FOREX divisions in Commercial banks 2. Identify the different types of FOREX Transactions 3. Comprehend exchange rate systems 4. Understand the basics of exchange risk management

		5. Learn the legal framework for FOREX operations in India
C C 16 -	GLOBAL RESOURCES	<ol style="list-style-type: none"> 1. Comprehend an overview of world geography 2. Identify the important Global Industrial Resources 3. Learn the production and trade of Agrarian Resources 4. Understand major conventional and Non-conventional energy resources 5. Identify the significance of Human Resource to World Economy
DSE -03 (A)	INTERNATIONAL MARKETING	<ol style="list-style-type: none"> 1. Understand the basic concepts of Marketing 2. Understand the decision areas related to Product as an element of Marketing Mix 3. Learn strategies and approaches in Pricing 4. Understand the various components of Physical Distribution 5. Learn marketing Communication Tools
DSE -03 (B)	GLOBAL CROSS CULTURAL MANAGEMENT	<ol style="list-style-type: none"> 1. Understand basics of globalization and cultural differences 2. Understand the nature of Culture 3. Learn the influences of culture on corporate management 4. Understand culture & communication 5. Identify influence of culture on managerial behavior
SEC -03	COMPUTER SKILLS FOR BUSINESS	<ol style="list-style-type: none"> 1. Acquire the theoretical knowledge in MS-Office 2. Create documents in MS-Word 3. Construct worksheet on MS-Excel 4. Prepare presentations using MS-Power Point and to Develop database management system using MS-Access 5. Explain the fundamentals and key components of Tally ERP 9 and to Create ledgers and groups in various modes.
SEMESTER VI		
C C 17	INCOME TAX AND PRACTICES- II	<ol style="list-style-type: none"> 1. Apply the concept and procedure of set off and carry forward of losses 2. Analyse and compute deductions from gross total income 3. Explain the meaning of assessment and its procedure to compute tax liability 4. Compare PFAF with PFAOP and its procedure to compute tax liability

		5. Classify the companies and its procedure to compute tax liability.
C C 18	FUNDAMENTALS OF INVESTMENT	<ol style="list-style-type: none"> 1. Demonstrate an understanding of, and be able to apply, fundamental investment analysis techniques 2. Apply methods and theories of finance to specific cases. 3. Understand about Portfolio management and financial derivative in India. 4. Know about equity and debt instrument 5. Create awareness about investor protection
C C 19	FOREIGN TRADE PROCEDURE AND DOCUMENTATION	<ol style="list-style-type: none"> 1. Comprehend the meaning of standardisation of Export Documents 2. Learn the format and preparation of Auxiliary commercial documents 3. Understand the format, preparation and uses of Principle commercial documents 4. Learn the format, preparation and contents of Regulatory documents 5. Understand the step by step procedure for Export and Import
C C 20	EXPORT LOGISTICS & SHIPPING	<ol style="list-style-type: none"> 1. Understand the role of Logistics in trade 2. Learn an overview of Inventory and Materials management 3. Comprehend the functions of Packing and Packaging in global trade 4. Learn the role of Shipping in export logistics 5. Understand the application of IT in international logistics
DSE- 04 (A)	INTELLECTUAL PROPERTY RIGHTS	<ol style="list-style-type: none"> 1. Understand the meaning and features of Knowledge Economy 2. Comprehend the concepts of Patents and their application 3. Learn the scope of Trade Marks as an Intellectual Property 4. Learn the applications of Industrial Designs 5. Identify the scope and application of Copyrights for all the workers under Code on Wages, 2019.
DSE- 04 (B)	GLOBAL PROMOTION MANAGEMENT	<ol style="list-style-type: none"> 1. Learn the meaning of Global Marketing Communication 2. Learn concepts of International Advertising 3. Understand the types of media in international advertising 4. Understand the role of Ad agencies in advertisement creation 5. Identify other elements of Global

		Promotion
SEC - 04	ENTREPRENEURSHIP DEVELOPMENT	<ol style="list-style-type: none"> 1. Discern distinct entrepreneurial traits; 2. Identify the parameters to assess opportunities and constraints for new business ideas; 3. Develop a business idea by adopting systematic process; Design strategies for successful implementation of ideas; 4. Analyse the institutional finance & Support to entrepreneurs. The steps involved in setting up of micro and small enterprises. 5. Create a Business Plan.

Course Structure - Semester Wise B. Com (Foreign Trade) CBCS Pattern

Course No	Course Type	Title of the Paper	Credits	Lectures	Tutorials	Practical	Marks
SEMESTER - I							
	LANG	Language – I	3	3	-	-	100
	ENG	English – I	3	3	-	-	100
	Core Course – 1	Financial Accounting	5	5	-	1	100
	Core Course – 2	Business Organisation and Management	5	5	-	1	100
	GE - 1	Business Economics	6	5	1	-	100
	AECC – 1	Introduction to Public Administration	4	4	-	-	100
Gross Total Credit Point			26	-	-	-	600
SEMESTER - II							
	LANG	Language – II	3	3	-	-	100
	ENG	English – II	3	3	-	-	100
	Core Course – 3	Advanced Accountancy	5	5	-	1	100
	Core Course – 4	Business Law	5	5	-	1	100
	GE - 2	Indian Economy – Performance and Policies	6	5	1	-	100
	AECC – 2	Environmental Studies	4	4	-	-	100
Gross Total Credit Point			26	-	-	-	600
SEMESTER - III							
	Core Course – 5	Principles of Costing	5	5	-	-	100
	Core Course – 6	Goods and Services Tax	5	5	-	-	100
	Core Course – 7	Business Statistics	5	5	-	-	100
	Core Course – 8	Fundamentals of International Trade	5	5	-	-	100
	DSE – 1(A)	Foreign Trade Promotion	6	5	1	-	100
	DSE – 1(B)	International Trade Legislation					
	SEC -1	Business Communication	4	4	-	-	100
Gross Total Credit Point			30	-	-	-	600
SEMESTER - IV							
	Core Course – 9	Management Accounting	5	5	-	-	100
	Core Course – 10	Human Resource Management	5	5	-	-	100
	Core Course – 11	Company Law	5	5	-	-	100
	Core Course – 12	EXIM Financing & Insurance	5	5	-	-	100
	DSE – 2(A)	International Financial Markets & Institutions	6	5	1	-	100
	DSE – 2(B)	International Financial Management					
	SEC - 2	Arithmetic Skills	4	4	-	-	100
Gross Total Credit Point			30	-	-	-	600

SEMESTER - V							
	Core Course –13	Income Tax Law and Practice – I	5	5	-	-	100
	Core Course – 14	Money and Banking	5	5	-	-	100
	Core Course – 15	FOREX Management	5	5	-	-	100
	Core Course – 16	Global Resources	5	5	-	-	100
	DSE- 3(A)	International Marketing	6	5	1	-	100
	DSE- 3(B)	Global Cross Cultural Management					
	SEC - 3	Computer Skills for Business	4	2	-	2	100
Gross Total Credit Point			30	-	-	-	600
SEMESTER - VI							
	Core Course –17	Income Tax Law and Practice – II	5	5	-	-	100
	Core Course –18	Fundamentals of Investment	5	5	-	-	100
	Core Course – 19	Foreign Trade Procedure & Documentation	5	5	-	-	100
	Core Course – 20	Export Logistics& Shipping	5	5	-	-	100
	DSE- 4(A)	Intellectual Property Rights	6	5	1	-	100
	DSE- 4(B)	Global Promotion Management					
	SEC - 4	Entrepreneurship Development	4	4	-	-	100
Gross Total Credit Point			30	-	-	-	600

A) Consolidation of Contact Hours and Credits

Sl. No	Semester	Contact Hours/Week	Credits
1	I	30	26
2	II	30	26
3	III	30	30
4	IV	30	30
5	V	30	30
6	VI	30	30
TOTAL		180	172

B) Curriculum Credits

Part I	Language	2 x 3 = 06	Credits
Part II	English	2 x 3 = 06	Credits
Part III	Compulsory Core Course	= 100	Credits
	(CC) Discipline Specific	4 x 6 = 24	Credits
	Elective (DSE)Generic	2 x 6 = 12	Credits
	Elective (GE)	2 x 4 = 08	Credits
	Ability Enhancement Compulsory Course (AECC)	4 x 4 = 16	Credits
	Skill Enhancement Elective Course (SEC)		
	Total Credits	172	Credits

SEMESTER - I

C C - 1: FINANCIAL ACCOUNTING

Course Objective: To make the students learn the basic accounting records, statements and to prepare them.

Learning Outcomes: After completion of the course, learners will be able to:

1. Explain Journal, Subsidiary books, ledger, Trial Balance and rectifying journal entries.
2. Prepare Bank Reconciliation Statement and record the transactions
3. To Analyse and prepare the final accounts of a sole traders.
4. Familiarize with the various methods of depreciation as per AS 6

UNIT - I

Accounting - Definition – Branches of Accounting -- Objectives of accounting – Methods of accounting - Double Entry System of Accounting - Accounting Concepts and Conventions Accounting standards in India, International accounting standards – Preparation of Journal and Ledger.

UNIT - II

Subsidiary Books - Meaning – Advantages – Preparation of Purchases book, Sales book, Purchases returns book, Sales returns book- Cash book – Single column, Double column and Three column cash book – Petty cash book – Imprest system – Journal proper. **Trial Balance** - Errors disclosed by Trial Balance - Errors not disclosed by Trial Balance - Rectification of Errors - Classification of errors – Suspense A/c.

UNIT - III

Bank Reconciliation Statement - Meaning of Bank Reconciliation Statement– Causes of the difference between Cash book and Pass book – Preparation of Bank Reconciliation Statement.

UNIT - IV

Final Accounts of Sole Traders: Meaning of Final Accounts–Utility of Final Accounts– Components of Final Accounts – Manufacturing Account - Trading Account – Profit and Loss account – Balance Sheet - Adjusting Entries – Treatment of Closing Stock, Outstanding expenses, Prepaid expenses, Accrued income, Income received in advance, Depreciation, Interest on capital, Interest on drawings, Bad debts, Provision for Bad and doubtful debts, Provision for discount on debtors and creditors, Loss of stock by accidents, fire etc., stock taken away by the proprietor, stock given as free samples **UNIT - V**

Depreciation Accounting - Meaning - Causes of depreciation - Objectives of providing depreciation

- Factors affecting Depreciation - methods of providing depreciation - Straight Line Method - Diminishing Balance Method - Annuity Method - Sinking Fund Method - Insurance Policy Method - Revaluation Method.

(Problems - 80% & Theory 20%)

Practical Exercises: The learners are required to:

1. Download „Framework for the Preparation and Presentation of Financial Statements" from the websites of the Institute of Chartered Accountants of India (ICAI) analyze the qualitative characteristics of accounting information provided therein.
2. Collect and examine the balance sheets of business Organisations to study how these are prepared.
3. Examine the accounting policies and revenue recognition policies by collecting necessary data from small business firms.
4. Prepare Trading and Profit & Loss Account and Balance Sheet collecting necessary data from small business firms.
5. Prepare financial statements manually and using appropriate software.
6. Collect data from your college and prepare Receipt and Payment Account, Income and Expenditure Account and Balance Sheet.

Text Book

1. T.S. Reddy & Dr. A. Murthy, 2019: Advanced Accountancy- Volume: I, Second Revised Edition, Reprint 2019, Margham Publications, Chennai.

Books for References

1. S.P. Jain, K. L. Narang, 2019: Advanced Accountancy- Volume: I, Twenty Second Edition Kalyani Publishers, Ludhiana
2. R.L. Gupta & M. Radaswamy, 2019: Advanced Accountancy- Volume: I, S. Chand and Company Ltd., New Delhi.

SEMESTER - I

C C - 2: BUSINESS ORGANISATION AND MANAGEMENT

Course Objective: To acquaint learners with the basics of business concepts and functions and forms of business organisation and functions of management.

Learning Outcomes: After completion of the course, the learners will be able to:

1. Distinguish and explain each form of business;
2. Explain principles and functions of management implemented in the Organisation;
3. Identify and explain the managerial skills used in business;
4. Analyse the concept of Delegation of Authority, coordination, and control.

UNIT - I

Concept and Forms of Business Organisations: Concepts of Business, Trade, Industry and Commerce- Objectives and functions of Business- Social Responsibility of a business, Responsible Business, Ethical Conduct & Human Values. Forms of Business Organisation-Meaning, Characteristics, Advantages and Disadvantages of Sole Proprietorship - Meaning, Characteristics, Advantages and Disadvantages of Partnership - Kinds of Partners - Partnership Deed - Concept of Limited liability partnership - Meaning, Characteristics, Advantages and Disadvantages of Hindu Undivided Family - Meaning, Advantages and Disadvantages of Co-operative Organisation.

UNIT - II

Joint Stock Company: Joint Stock Company- Meaning, Definition, Characteristics - Advantages and Disadvantages, Code of Business Ethics. Kinds of Companies - Promotion - Stages of Promotion

- Promoter - Characteristics - Kinds - Preparation of Important Documents - Memorandum of Association - Clauses - Articles of Association - Contents -Prospectus - Contents - Red herring Prospectus Statement In lieu of Prospectus (as per Companies Act, 2013).

UNIT - III

Principles and Functions of Management: Meaning - Characteristics - Fayol's 14 Principles of Management - Functions of Management - Levels of Management - Skills of Management- Scientific Management - meaning, objectives, relevance and criticism.

UNIT - IV

Planning and Organizing: Meaning, Characteristics - Types of Plans - Advantages and Disadvantages - Approaches to Planning - Management by Objectives (MBO) - Steps in

MBO - Benefits -Weaknesses. Organizing - Process of Organizing; Principles of Organisation - Formal and Informal Organisations - Line, Staff Organisations, Line and Staff Conflicts. Functional Organisation, Span of Management - Meaning - Determining Span - Factors influencing the Span of Supervision

UNIT - V

Authority, Coordination, and Control: Meaning of Authority, Power, responsibility and accountability - Delegation of Authority - Decentralization of Authority - Definition, importance, process, and principles of Coordination techniques of Effective Coordination. Control-Meaning, Relationship between planning and control, Steps in Control - Types (post, current, and pre-control) - Requirements for effective control.

Practical Exercises: The learners are required to:

1. Complete the exercise wherein they are given different situations and scenarios to start their own business (in terms of capital, liability, scale of operations, etc.) and are asked to select the most suitable form of business and justify the same highlighting the advantages and disadvantages of their choice.
2. Prepare the Article of Association & Memorandum of Association/rules and regulations/bye laws for the form of business organisation chosen in Unit 1.
3. Participate in role play activity for describing the various levels of Management and the ways the 14 Principles of Management are used in defining the policies of the chosen organisation.
4. Participate in simulation activity wherein each learner is asked to prepare plans with respect to increasing the effectiveness in their respective organisation.
5. Participate in simulation activity wherein learners are asked to draft roles and responsibilities of members in the chosen organisation.

Text Books:

1. Koontz, H., & Weihrich, H. (2008). Essentials of Management. New York: McGraw Hill Education.
2. Gupta, C.B., Business Management by, Sultan Chand Publication
3. Drucker Peter., Practice of Management, Pan Books, London
4. Maslow, A. H., Frager, R., & Cox, R., Motivation and Personality Harper & Row New York
5. Virmani, B.R., The Challenges of Indian Management, Response Books, New Delhi

Books for References

1. Basu, C. R. (1998). Business Organization and Management. New Delhi: McGraw Hill Publishing India.

2. Chhabra, T. N. (2011). Business Organization and Management. New Delhi: Sun India Publications.
3. Kaul, V. K. (2012). Business Organization and Management, Text and Cases. New Delhi: Pearson Education.
4. Singh, B. P., & Singh, A. K. (2002). Essentials of Management. New Delhi: Excel Books.

SEMESTER I

GE -1: BUSINESS ECONOMICS

Course Objective: To familiarize the students with basic concepts of Business Economics

Learning Outcomes: After completing the course the students would be able to:

- Understand Basic problems of an economy and concept of business cycles
- Learn the theory of Demand and related concepts
- Understand the theory of supply and Consumer Behaviour.
- Obtain knowledge about the theory of Production, Costs and Revenue.
- Identify various types of Markets.

UNIT- I

Introduction to Business Economics: Meaning of Business Economics - Scope of Business Economics - Basic problems of an Economy - Role of Price Mechanism - Concept of Business Cycles: Meaning of Business Cycles - Phases of Business Cycles - Features of Business Cycles - Causes behind Business Cycles.

UNIT- II

Theory of Demand: Theory of Demand - Meaning and determinants of demand - Law of demand and Elasticity of demand - Price elasticity, Income elasticity and Cross elasticity.

UNIT- III

Theory of Supply and Consumer Behaviour - Meaning and determinants of supply - Law of supply - Elasticity of supply - Theory of consumer's behaviour - Marshallian approach and Indifference curve approach - Demand Forecasting.

UNIT- IV

Theory of Production - Theory of Production - Meaning and Factors of production - Laws of Production - The Law of Variable Proportions and Laws of Returns to Scale - Producer's equilibrium - Theory of Cost - Concepts of Costs - Short-run and long-run costs, Average and marginal costs, Total, fixed and variable costs.

UNIT- V

Market Structure - Various forms of markets - Meaning and characteristics - Perfect Competition, Monopoly, Monopolistic Competition and Oligopoly - Price determination in these markets.

Practical Exercises: The learners are required to:

- 1) Apply concept of demand analysis in real life;
- 2) Study various effects in changes in demand and supply in consumption;

- 3) Visit local markets and classify firms into various markets;
- 4) Visit any industrial unit and study its production process;
- 5) Prepare a production schedule for a hypothetical product under and particular condition of demand supply;
- 6) Visit any industrial unit and classify its cost into fixed and variable costs;
- 7) Analyse the effects of changes in demand and supply on pricing policies.

Text Books:

1. Dr. S. Sankaran, 2015, Business Economics, Margham Publications, Chennai.

Reference Books:

1. Samuelson, Paul Antony and William D Nordhaus, 2015, Economics, Tata Mc GrawHill Publishing Company Ltd, New Delhi
2. C A.G. Sekar, C A. B.Saravana Prasath, Business Economics & Business and Commercial Knowledge, Padhukas Publications, Chennai, 2019.
3. ICAI, Study Material, June, 2020.

SEMESTER - I

AECC - 1: INTRODUCTION TO PUBLIC ADMINISTRATION

(Compulsory Course designed as per the directions issued by Government of India, MHRD, Department of Higher Education (Central University Bureau) F.No.19-6.2014-Desk U Dated 19-05-2014)

Course Rationale

This Course introduces the students to the elements of public administration. This would help them obtain a suitable conceptual perspective on Public Administration. In addition, the course introduces to students, the growth of such institution devices as to meet the need of changing times. The course also aims to instill and emphasize the need of ethical seriousness in contemporary Indian public administration within the Constitutional framework.

UNIT - I: Introduction:

Meaning, nature and Scope of Public Administration and its relationship with other disciplines - Evolution of Public Administration as a discipline - Woodrow Wilson, Henry Fayol, Max Weber and others - Evolution of Public Administration in India - Arthashastra - Colonial Administration upto 1947

UNIT - II: Public Administration in India

Enactment of Indian Constitution - Union Government - The Cabinet - Central Secretariat -- All India Services - Training of Civil Servants - UPSC - Niti Ayog - Statutory Bodies: The Central Vigilance Commission - CBI - National Human Rights Commission - National Women's Commission - CAG

UNIT - III: State and Union Territory Administration

Differential Administrative systems in Union Territories compared to States Organization of Secretariat: -Position of Chief Secretary, Functions and Structure of Departments, Directorates - Ministry of Home Affairs supervision of Union Territory Administration - Position of Lt. Governor in UT

- Government of Union Territories Act 1963 - Changing trend in UT Administration in Puducherry and Andaman and Nicobar Island

UNIT - IV: Emerging Issues in Indian Public Administration

Changing Role of District Collector - Civil Servants - Politicians relationship- Citizens Charter - Public Grievance Redressal mechanisms -- The RTI Act 2005 - Social Auditing and Decentralization - Public Private Partnership -

References:

1. A. R. Tyagi, Public Administration, Atma ram sons, New Delhi, 1983.
2. Appleby P.H, Policy and Administration, The University of Alabama Press, Alabama,1949.
3. Avasthi and Maheswari,Public Administration in India,Agra:Lakshmi NarainAgarwal,2013
4. Gerald.E. Caden. Public Administration. Pablidas Publishers, California, 1982.
5. <http://cic.gov.in/>
6. <http://www.mha.nic.in/>
7. <http://rti.gov.in/>
8. <http://www.cvc.nic.in/>
9. R.B.Jain, Public Administration in India,21st Century Challenges for Good Governance, New Delhi: Deep and Deep,2002
10. Ramesh K Arora, Indian Public Administration, New Delhi: Wishwa Prakashan
11. Ramesh K. Arora. Public Administration, Fresh Perspective. Alekh publishers, Jaipur
12. Rumki Basu, Public Administration: Concept and Theories, New Delhi: Sterling,2013

SEMESTER - II

C C - 3: ADVANCED ACCOUNTANCY

Course Objective: To train the students in preparing the final accounts of non-profit organizations and accounts of Consignments and Joint ventures.

Learning Outcomes: After completion of the course, the learners will be able to:

1. Prepare Receipts & Payment Account, Income & Expenditure Account and Balance Sheet for Non-Profit Organizations
2. Define single entry system, compare with double entry system and apply the accounting treatment in business
3. Explain the Fundamentals of Partnership accounts and Prepare accounts relating to admission of a partner.
4. Acquire knowledge on dissolution accounting
5. Using appropriate software for recording transactions and preparing accounts under Hire Purchase and Installment Purchase System.

UNIT - I

Accounts of Non - Profit Organisations – Meaning of Non-Profit Organizations- Accounts of Non- Profit Organisations - Preparation of Final Accounts - Receipts and Payments Account, Income and Expenditure account and Balance Sheet – Treatment of items peculiar to Non-Trading Concern – Donations – Legacy – Entrance fees – Life membership fees – Endowment fund

UNIT - II

Single Entry System- Meaning–Limitations of Single-Entry System–Double entry system Vs Single entry system – Ascertainment of profit – Net worth method – Conversion method – Statement of Affairs Versus Balance Sheet – Preparation of Trading, Profit and Loss A/c and Balance Sheet from incomplete records.

UNIT - III

Average Due Date: Meaning - Uses–Determination of Average Due Date. Account Current – Meaning – Preparation of Account Current – Product Method– Red-ink Interest – Interest Table Method – Daily Balance Method – Epoque Method – Varying Rate of Interest.

UNIT - IV

Partnership Accounts: Introduction – Partnership Deed – Rules applicable in the absence an agreement Admission of a Partner: New profit sharing ratio – Sacrificing ratio – Revaluation of Assets and Liabilities – Memorandum Revaluation Account– Methods of Valuation of Goodwill – Treatment of Goodwill (as per Accounting Standard 10) - Adjustment

of capital in proportion to profit sharing ratio- Balance sheet of the new firm.

Retirement of a Partner: Retirement – Treatment of Goodwill –Gaining ratio – settlement of amount due to the retiring partner - Admission cum Retirement – Calculation of capital of the new firm – Balance sheet of the new firm.

Dissolution Accounting: Simple dissolution - Settlement of accounts on Dissolution - Insolvency of a partner Piece-meal Distribution: Proportionate capital method and Maximum loss method.

UNIT - V

Hire Purchase Account: Hire - Purchase and Installment Purchase system - hire-purchase contract, legal provisions regarding hire – purchase contract; Accounting records for goods of substantial Value and accounting records for goods of small values, Installment purchase system.

Problems - 80% & Theory 20%

Practical Exercises: The learners are required to:

1. Collect data from Charitable Institutions and make entry of Receipt and Payment Vs Income & Expenditure
2. Prepare Partnership Accounts with appropriate software.
3. Visit a local firm to gain in-housing knowledge on accounts keeping and prepare a report.
4. Use of appropriate software for recording transactions and preparing accounts under Hire Purchase and Installment Purchase System and provide comparative data for decision making.

Text Book

1. T.S. Reddy, A. Murthy, 2019: Advanced Accountancy- Volume: I, Fifth Revised Edition, Margham Publications, Chennai.

Books for References

1. S.P. Jain, K.L. Narang, 2019: Advanced Accountancy- Volume: I, Twenty Second Edition Kalyani Publishers, Ludhiana.
2. R.L. Gupta & M. Radaswamy, 2019: Advanced Accountancy- Volume: I, S.Chand and Company Ltd., New Delhi.

SEMESTER - II

C C - 4: BUSINESS LAW

Course Objective: To familiarizes the students with the provisions of various Acts relating to commercial undertakings.

Learning Outcomes: After the completion of the course, the learners will be able to:

1. Examine the various provisions of the Indian Contract Act, 1872
2. Define Various legal procedures under Sale of Goods Act, 1930 and apply the same in business.
3. Summarise the Negotiable Instruments Act 1881
4. Analyse the Provision of Information Technology Act 2000
5. Familiarise with Consumer Protection Act, 1986

UNIT - I

Indian Contract Act, 1872: Definitions – Contract – Essentials of a valid contract – Classification of contracts – Offer – Legal rules of an offer – Acceptance – Legal rules as to acceptance – Communication of offer, Acceptance and Revocation – Consideration – Legal Rules as to Consideration – Capacity to Contract – Free Consent – Coercion – Undue Influence – Fraud – Misrepresentation – Mistake – Discharge of Contracts – Breach – Remedies for breach

UNIT - II

The Sale of Goods Act, 1930: Definitions – Essentials of a Contract of Sale – Sale Vs Agreement to Sell – Sale Vs Hire-purchase Agreement – Classification of Goods – Conditions and Warranties – Express and Implied Conditions and Warranties – Delivery of Goods – Rules as to Delivery of Goods
– Rights and Duties of the Buyer – Unpaid Seller – Rights of an Unpaid Seller against the goods.

UNIT - III

Negotiable Instruments Act, 1881: Introduction of Negotiable Instruments Act 1881 – History and nature of Negotiable Instruments – different kinds of Negotiable Instruments – Promissory note – Bill of Exchange and Cheque – Nature and Definition. Holder and Holder in due Course – Meaning – Rights and privileges of holder in due course – Liability of parties and Discharge from liability: Liability of acceptor or maker, Drawer, Drawee and Endorser. – Crossing – Types – Banker's liabilities for unjustified dishonor of Cheque – Discharge from Liability by cancellation, by Release, by payment, by material alteration, by qualified acceptance and by negotiation.

UNIT - IV

Information Technology Act, 2000 & Competition Act, 2002: Salient features of Information Technology Act 2000 – Legal provisions under Information Technology Act - Information Technology (Amendment Act) 2008 – Data Privacy – Section 43A – Punishment for Cyber Crimes: Section 66A, 66B, 66C, 66D, 66E and 66F – Section 67A, 67B and 67C. Competition Act, 2002: Objectives and basic concepts, Consumer, goods, service, Prohibition of anti- competitive agreements, Prohibition of Abuse of Dominant Position;

UNIT - V Consumer Protection Act, 2019 & Foreign Exchange Management Act, 1999

Introduction, application of the Act - Objectives of the Act - Definitions - Consumer Protection Councils - Redressal Machinery under the Act - District forum - State Commission - National Commission - Administrative Control - Procedures for complaints -Nature and scope of remedies under the Act - Appeals - enforcement of orders – Penalties; Foreign Exchange Management Act, 1999: Important definition, Regulation and management of foreign exchange, RBI Guidelines on KYC.

Practical Exercises: The learners are required to:

1. Enlist steps involved in execution of contract.
2. Enlist steps involved in agreement to sale.
3. Enlist steps involved in discharge of contract.
4. Prepare agreement to sale and contract related to sale of movable property, pledging of property, indemnity & guarantee bond etc.
5. Enlist the various KYC documents for opening of bank account, e-wallet account, mutual fund account, bank locker, etc.

Text Book:

1. N.D.Kapoor, 2019, Elements of Company Law, 34th Revised Edition, Sultan Chand & Sons, New Delhi.

Books for References

1. ND Kapoor, 2019, Elements of Mercantile Law, Sultan Chand & Sons Educational Publishers, New Delhi.
2. R.S.N Pillai and Bagavathi, 2019: Business Law, S. Chand and Co Pvt Ltd. New Delhi.

SEMESTER II

GE - 2: INDIAN ECONOMY - PERFORMANCE AND POLICIES

Course Objective: To enable the students to grasp the major economic problems in India and their solutions. It also seeks to provide an understanding of modern tools of macro-economic analysis and policy framework.

Learning Outcomes: After the completion of the course, the learners will be able to:

1. Evaluate the magnitude, size, and dimensions of Indian economy and to study effect of privatization and liberalization on Indian economy;
2. Evaluate the role of population as an economic resource;
3. Explain the role and contribution of agriculture in economic development of India;
4. Analyse contribution of industrial and service sector in Indian economy;
5. Evaluate the recent trends in economic planning of India as well as role and functions of central bank and commercial banks.

UNIT - I: Basic Issues and Features of Indian Economy:

- a) **Basic Issues:** Concept and Measures of Development and Underdevelopment; Human Development; Composition of national income and occupational structure.
- b) **Indian Economy:** Major features and problems. Role of public and private sector in Indian Economy; Functions and problems of public sector; dis-investment; Privatization - its importance in Indian Economy. Globalization, Liberalization, and its impact on Indian Economy.

UNIT - II: Policy Regimes:

- a) The Evolution of planning and import substituting industrialization.
- b) Economic Reforms since 1991.
- c) Monetary and Fiscal policies with their implications on economy

UNIT - III: Growth, Development and Structural Change

- a) The experience of Growth, Development and Structural Change in different phases of growth and policy regimes across sectors and regions.
- b) The Institutional Framework: Patterns of assets ownership in agriculture and industry; Policies for restructuring agrarian relations and for regulating concentration of economic power;
- c) Changes in policy perspectives on the role of institutional framework after 1991.
- d) Growth and Distribution; Unemployment and Poverty; Human

Development; Environmental Concerns.

- e) **Demographic Constraints:** Interaction between population change and economic development.

UNIT - IV: Sectoral Trends and Issues

- a) **Agriculture Sector:** Agrarian growth and performance in different phases of policy regimes i.e. pre green revolution and the two phases of green revolution; Factors influencing productivity and growth; the role of technology and institutions; price policy, the public distribution system and food security.
- b) **Industry and Services Sector:** Phases of Industrialisation – the rate and pattern of industrial growth across alternative policy regimes; Public sector – its role, performance and reforms; the small scale sector; Role of Foreign capital.
- c) **The Financial Sector:** Structure, Performance and Reforms. Foreign Trade and Balance of Payments: Structural Changes and Performance of India's Foreign Trade and Balance of Payments; Trade Policy Debate; Export policies and performance; Macro-Economic Stabilisation and Structural Adjustment; India and the WTO, Role of FDI, Capital account convertibility,

UNIT - V:

- a) **Inflation, Unemployment and Labour Market:** **Inflation:** Causes of rising and falling inflation, inflation and interest rates, social costs of inflation; Unemployment – natural rate of unemployment, frictional and wait unemployment. Labour market and its interaction with production system; Phillips curve, the trade-off between inflation and unemployment, sacrifice ratio, role of expectations adaptive and rational.

- b) **Planning Process in India: Trends and Features**

Planning process and features of Economic planning in India, planning commission and NITI Aayog, Budgeting in India.

Practical Exercises: The learners are required to:

1. Prepare a statistical profile of India Economy.
2. List out the various PSUs which have been undergone disinvestment since 1991. Visit to one or two may be advisable.
3. Prepare a chart explaining demographic development.
4. Prepare a comparative statement of private companies and PSUs.

5. Visit any PSU and prepare a report on how it functions.

Text Book

1. Mishra & Puri, Indian Economy, Himalaya Publishing House

Books for References:

1. Acharya, S., & Mohan, R. (2010). *India's Economy: Performance and Challenges*. New Delhi: OUP India.
2. Puri, V. K., & Mishra, S. K. (2018). *Indian Economy*. Mumbai: Himalaya Publishing House.
Datt, G., & Sundharam, A. (2017). New Delhi: Sultan Chand Publishing.
3. Hingra, I. C., Indian Economy, Sultan Chand & Sons
4. Gaurav, D. & Sundarum, K.P.M., Indian Economy, S. Chand & Company
5. Uma Kapila, Indian Economy since Independence, Relevant articles
6. Bhagwati, J. & Desai, P., India: Planning for industrialization, OUP, Ch 2
7. Patnaik, Prabhat. Some Indian Debates on Planning. T. J. Byres (ed.).
The Indian Economy: Major Debates since Independence, OUP
8. Ahluwalia, Montek, S. State-level Performance under Economic Reforms in India in A. O. Krueger. (ed.). Economic Policy Reforms and the Indian Economy, The University of Chicago Press

Note: Latest edition of the text books should be used.

SEMESTER II

AECC - 2: ENVIRONMENTAL STUDIES

Course Objective: The course aims to train learners to cater to the need for ecological citizenship through developing a strong foundation on the critical linkages between ecology-society-economy.

Learning Outcomes: After completion of the course, learners will be able to:

1. Demonstrate skills in organizing projects for environmental protection and sustainability;
2. Analyse various projects and initiatives with respect to ecosystem restoration;
3. Interpret significance of carbon footprints;
4. Describe the environmental issues and their possible repercussions on the planet in the next few decades;
5. Summarize the green strategies and policies adopted by various business entities to preserve the environment.

UNIT - I

Introduction Environmental Studies: Meaning, Nature, Scope, Importance and Limitations; Ecosystems; Biodiversity and Natural Systems; Natural Cycles and flows – material and energy; Levels of biological diversity: genetic, species and ecosystem diversity; Biogeographic Zones of India; Biodiversity patterns and global biodiversity hotspots. Salient Features: Wildlife (Protection) Act, 1972; Water (Prevention and control of pollution) Act, 1974; Forest (Conservation) Act, 1980; Air (Prevention and control of pollution) Act, 1981; Environmental Protection Act, 1986.

UNIT - II

Environmental Concerns: Human Systems and Human impact on natural systems, Climate Change, Air Issues: Ozone Depletion, Smog, Water issues: Water quality/access, Pollution, Land Use Changes, Soil degradation, Waste: Quantity generated, Treatment, ex: landfills v. incinerators, E- waste. Threats to biodiversity: Habitat loss, poaching of wildlife, man-wildlife conflicts, biological invasions.

UNIT - III

Measurement and Reporting ISO Standard 14001: Environmental Management System; Life Cycle Assessment; Environmental Product Declaration; Carbon Foot printing and Ecological Handprints; Environmental Impact Analysis, Environmental Impact

Assessment in India: procedure & practices.

UNIT - IV

Green Business Concept and Evolution of Green Business; Drivers and Motivations; Model of Corporate Greening; Green Business Strategies; Planning and Policy Initiatives for Green Business; Capturing Green Consumers; Preparing for the future. Green Tax Incentives and Rebates (to Green Projects and Companies). Green Reporting. National Green Tribunal: Structure, composition and functions.

UNIT - V

Emerging Trends Environmental Accounting: Concept, Significance, and Types. Environmental Economics, KYOTO Protocol: Aim, Vision, and Functioning; Carbon Trading; Green HRM, Green Marketing, Green Finance. Environmental Ethics. Corporate Environmental Responsibility, Green Entrepreneurship.

Practical Exercises: The learners are required to:

1. Setup an Eco - Club in their Institution; organize at least five activities under the club during the semester which would contribute towards environmental protection and sustainability;
2. Identify an area and write a report highlighting its biodiversity. Also, propose actions that would improve its biodiversity;
3. Participate in simulation exercise highlighting the present environmental issues and their possible repercussions on the planet in the next few decades;
4. Identify an organisation involved in the work of ecosystem restoration (like river rejuvenation, etc.). Prepare a report on its projects and achievements;
5. Calculate individual Carbon Footprints and prepare a report depicting the ways to reduce the same;
6. Identify, interpret, and analyse the various green business strategies adopted by companies and prepare a report on your learning from the same;
6. Analyse the case study entitled "Energize Employees with Green Strategy" (Winston, 2009), and prepare a report on your learning from the same;
7. Analyse green reporting initiatives taken by a company of your choice;
8. Identify a firm using Green Marketing to sell its product. Analyse its strategy and present a report on your key learning from the same

Text Books

1. Basu, M., & Xavier, S. (2016). Fundamentals of Environmental Studies.

Cambridge: Cambridge University Press.

2. Basu, R. N. (2000). Environment. University of Calcutta.
3. CSE India. (ND). Understanding EIA. <https://www.cseindia.org/understanding-eia-383>.
4. Winston, A. (2009). Energize Employees with Green Strategy. Harvard Business School Publishing.
5. Enger, E., & Smith, B. (2010). Environmental Science: A Study of Interrelationships, Publisher: McGraw Hill Higher Education.
6. Kumar, S., & Kumar, B. S. (2016). Green Business Management. Hyderabad: Thakur Publishing Pvt. Ltd.
7. Mitra, A. K., & Chakraborty, R. (2016). Introduction to Environmental Studies. Kolkata: Book Syndicate Pvt. Ltd

SEMESTER - III

C C - 5: PRINCIPLES OF COSTING

Course Objective: To enable the students to learn the basic concepts of Cost Accounting and enable them to compute the cost of products and services.

Learning Outcomes: After completion of the course, learners will be able to:

1. The Concept and Principles of Cost, Costing and Cost Accounting;
2. Compute unit cost and total cost of production and prepare cost statement;
3. Apply the various material control techniques
4. Compute the labour cost under different methods and allocate the overheads to various departments;
5. Prepare Reconciliation Statement

UNIT - I

Cost Accounting: Meaning of Costing and Cost Accounting – Objectives – Advantages of Costing – Methods and Treatment of Costing – Basic cost concepts – Cost Centre – Cost Unit – Elements of Cost – Classification of Cost – Preparation of Cost Sheet – Preparation of Tenders and Quotations. **UNIT - II**

Material Control: Meaning – Objectives of Material Control – Material Control Techniques – Economic Order Quantity (EOQ) – Bin Card Vs Stores Ledger – Preparation of Stores ledgers – Pricing of material issues under LIFO, FIFO, Simple Average, Weighted Average and Base Stock Methods – Merits and demerits of each method – ABC Analysis – VED Analysis, Continuous stock taking and Perpetual Inventory System.

UNIT - III

Labour Cost: Computation of labour cost – Labour Turnover – Meaning – Causes – Methods of Computation of Labour Turnover.

Remuneration and Incentives: System of wage payment – Time Wage System – Piece Rate System – Merits and Demerits of each system – Essential features of a Good Wage System – Premium and Bonus Plans – Halsey Premium Plan – Rowan Premium Plan – Taylors and Merricks Differential Piece Rate Systems.

UNIT - IV

Overheads: Meaning – Classification of Overheads – Accounting for overheads – Allocation Vs Apportionment of Overheads – Bases of Apportionment – Primary Distribution and Secondary Distribution of Overheads: Repeated distribution, Simultaneous equation

method – Absorption of overheads- Bases of absorption - Calculation of Machine Hour Rate.

UNIT - V

Reconciliation of Cost and Financial Accounts: Need for Reconciliation – Reasons for disagreement in profit – Preparation of Reconciliation Statement.

(Problems - 80% & Theory 20%)

Practical Exercises: The learners are required to:

1. Prepare a cost statement for manufacturing and/ or service organisation.
2. Identify the items to be included and excluded in the cost system.
3. Apply different price determination methods to assess sales price.
4. Prepare a cost statement for different processes.
5. Suggest ideal cost system.
6. Calculate impact of material consumption, usage and wastages on total material cost.
7. Prepare of different format of acquisition of material and storage.
8. Determine total labour cost.

Text Books:

1. S.P.Jain and K.L. Narang, 2012: Cost Accounting, Kalyani Publishers, Ludhiana

Books for References

1. V.K. Saxena & C.D, Vashist, Sultan Chand and Sons, New Delhi.
2. R. S. N. Pillai and V. Bagavathi, 2013: Cost Accounting, Sultan Chand and Company Limited, New Delhi.
3. A Murthy and S Gurusamy, 2014: Cost Accounting, Vijay Nicole Imprints (P) Ltd., Chennai.

SEMESTER - III

C C- 6: GOODS AND SERVICES TAX

Course Objectives: To enable the students get familiarize with the existing Companies Act 2013.

Learning Outcomes: After the completion of the course, the learners will be able to:

1. Explain concept, need, and utility of indirect taxes;
2. Understand and analyse the taxable event, i.e., supply under GST; 3. Describe the provisions relating to levy of GST;
3. Identify exemptions for different types of goods and services;
4. Examine implications of input tax credit;
5. Explain the various procedures under GST;
6. Analyse provisions regarding penalties and interest;
7. Prepare and file GST return online.

UNIT - I

Concept and types of Indirect Tax: Right to impose indirect tax by Centre (Union)/State and Union Territory Governments before and after 101st Amendment of the Constitution of India; Introduction of GST in India; Definition - Supply, Aggregate Turnover, Person, Business, Appropriate Government, Mixed Supply, Composite Supply, GSTN, GSTIN, E-Commerce Operator, Input Tax Credit etc.– Salient Features of GST - GST Models: Single GST & Dual GST; Types of GST: - CGST,SGST/UTGST,IGST Act;

UNIT - II

Levy and collection of GST: Time and Value of Supply - Reverse Charge Mechanism - Composition Scheme and assessment under composition scheme, Zero rated supply, Exemption from GST, GST Tax rate, Time, Place and Value of Supply

Registration under GST: Persons liable to get registered, Compulsory Registration, Registration Procedure, Amendment of Registration, Cancellation of Registration, Revocation of Cancellation of Registration.

UNIT - III

Input Tax Credit (ITC), Eligibility and conditions for taking Input Tax Credit, Apportionment of ITC and Blocked Credit; Various Documents under GST- Tax Invoice, (Meaning and Content of Tax Invoice) - Bill of Supply, Debit Note, Credit Note, Payment Voucher, Receipt Voucher, E-way bill, HSN Code and SAC Code.

UNIT - IV

Administration of GST: Tax Authorities and their powers - Role and Functions of GST Council.

Assessment of GST: Meaning - Types of Assessment & Assessment Procedures, Types of GST Returns, Tax deduction at Source & Tax Collection at Source, Refund of Tax - Demand and Recovery.

UNIT - V

Accounts & Records: Manner of maintenance of accounts, period of retention of relevant records. Audit: meaning, types – Advance Ruling – Meaning and Procedure - Appeals and Revision - Offences and Penalty under GST.

Practical Exercise: Learners are required to:

1. Fill up online application for registration under GST for hypothetical firm.
2. Fill up online various forms of GST Returns for hypothetical firm.
3. Prepare e-Way bill for hypothetical firm.
4. Practical problems on computation of input tax under reverse charge for hypothetical firm.
5. Practical problems on computation of input tax credit for hypothetical firm.
6. Practical problems on payment of tax and interest, if any, for hypothetical firm.

Text Book:

1. GST Manual 2017 by Taxmann Publications
2. GST Laws Manual: Acts, Rules and Forms - May 2017 by Rakesh Garg, Sandeep Garg
3. GST Law and Analysis with Conceptual Procedures by "Bimal Jain", "Isha Bansal"
4. GST in India -- Impact, Management and Way Forward by RBKEZGCTGNQJMKUA
5. GST Made Easy-Answers to All Your Queries on GST by CA Arpit Haldia

Books for References

1. Ahuja, G., & Gupta, R. (2020). *Direct Taxes Ready Reckoner*. New Delhi: WoltersKluwer India Private Limited.
2. Mehrotra, H.C., & Agarwal, V. P. (2019). *Goods and Services Tax GST*. UttarPradesh: Sahitya Bawan Publications.
3. Singhania, V. K., & Singhania, M. (2020). *Students' Guide to Income Tax Including GST*. New Delhi: Taxmann Publication.
4. Singhania, V. K., & Singhania, K. (2020). *Direct Taxes: Law & Practice*. New Delhi: Taxmann Publication.
5. The ICAI Study Material for Final Course Group-II, Paper-8: Indirect Tax Laws [Module 1, 2, and 3]

SEMESTER - III

C C - 7: BUSINESS STATISTICS

Course Objective: To train the students in the collection, processing, analysis and presentation of Statistical Data.

Learning Outcomes:

After completing the course, the student shall be able to:

1. Develop an understanding of the various averages and measures of dispersion to describe statistical data;
2. Explain the relationship between two variables through correlation and regression;
3. Explain the construction and application of index numbers to real life situations;
4. Analyse the trends and tendencies over a period of time through time series analysis.

UNIT - I

Statistics – Definition – Functions, Scope and Limitations of statistics – Statistical Enquiry – Stages in conducting a statistical survey – Primary data Vs secondary data – Sources of secondary data – Classification, Tabulation and Presentation of data- Diagrams.

UNIT - II Univariate Analysis

- (a) **Measures of Central Tendency** - Average – Meaning – Characteristics of a typical average – Computation of Mean, Median, Mode, Geometric Mean, Harmonic Mean and Weighted Arithmetic Mean- Merits and Limitations of each.
- (b) **Measures of Dispersion:** Dispersion – Meaning – Properties of a good measure of dispersion – Absolute versus relative measure of dispersion – Computation of Range, Quartile Deviation, Mean Deviation, Standard Deviation and Co-efficient of Variation- Merits and Limitations of each.
- (c) **Skewness** – Meaning – Variation versus Skewness – Measures of Skewness- Karl Pearson's and Bowley's Co-efficient of Skewness.

UNIT - III Bi-variate Analysis

- (a) **Simple and Liner Correlation Analysis:** Meaning - Definition – Types of Correlation – Methods of Studying Correlation – (Karl Pearson's Co-efficient and Spearman's Rank Correlation) and Properties.
- (b) **Simple and Liner Regression Analysis:** Definition – Correlation Vs Regression – Regression lines and Regression Equations – Regression co-efficient- Computation of correlation co-efficient from regression co- efficient.

UNIT - IV

Index Numbers: Definition – Characteristics of Index numbers – Uses – Types of index numbers – Construction of Price Index numbers – Un weighted Index numbers – Weighted Index numbers – Tests of adequacy of Index number - formulae. Chain – basis index number base shifting, splicing, and deflating problems in constructing index numbers; Consumer price index.

UNIT - V

Analysis of Time Series: Introduction – Uses - Components of time series – Measurement of trend- graphical method, semi-average method, moving average and method of least square (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.

Practical Exercises: The learners are required to:

1. Take the case of a business problem and identify the decision-making variables and assess their functional relationship with other variables affecting the decision in a business situation;
2. Use commonly used statistical packages to apply various statistical tools to a data set available through secondary sources;
3. Make use of computer aided software packages and prepare the practical graphical presentation of correlation and regression analysis, frequency charts etc.

(Problems: 80%, Theory: 20%)

Text Books

1. J. K. Sharma, Business Statistics, Vikas Publishing House (P), Ltd., New Delhi.
2. R.S.N. Pillai and Bagavathi, Business Statistics, S. Chand & Co., New Delhi.

Books for References

1. S.P. Gupta & M.P Gupta, Statistical Methods, Sultan Chand & Co, New Delhi
2. K. Alagar, Business Statistics, Tata McGraw Hill Publications, New Delhi
3. Arora & Arora., Statistics for Management, S.Chand & Co, New Delhi

SEMESTER III

C C - 8: FUNDAMENTALS OF INTERNATIONAL TRADE

Course Objective: To acquaint the learners with an overview of International Trade theories and elements of Global Trade Environment.

Learning Outcomes: After completing the course the learners will be able to:

1. Comprehend theories of International Trade
2. Understand the various elements of Global Business Environment
3. Distinguish between Free Trade and Protection
4. Identify and explain the impact of International Economic Groupings on world trade
5. Understand the operations of MNC's

UNIT - I

Trade: Domestic Vs International - Advantages of International Trade -International Business Environment (IBE) - Components of IBE: Economic, Demographic, Political, Legal, Technological, Natural and Socio-cultural - Importance of understanding IBE - Trade in Services.

UNIT - II

Theories of International Trade: Classical theories - Adam smith's theory of Absolute Advantage - Ricardo's Comparative Cost theory - Modern theories of International Trade: Haberler's Opportunity Cost theory - Heckscher-Ohlin's Modern theory - International trade and factor price - Leontiff Paradox - International trade and economic growth: Immiseration of growth

UNIT - III

Free Trade Vs Protection: Barriers to Trade - Tariff & Non-Tariff Barriers - State Trading and Canalisation: Meaning and purpose - WTO - Origin, objectives, structure and functions - Organs of WTO - GATS-TRIPS-DSB-TPRM-UNCTAD - Origin, objectives, structure and functions.

UNIT - IV

International Economic Groupings: Meaning and stages in their evolution - Regional Trading Agreements - Important economic groupings - EU, NAFTA, BRICS, SAFTA, BIMSTEC, ASEAN - their objectives and functions - Cartels: its impact on world trade.

UNIT - V

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.

Practical Exercises:

1. Prepare a list of major economic groupings in the world and their functions
2. Write an assignment on major trade theories of International Trade
3. Make a presentation on operations of a selected MNC

Text Book

- 1 Francis Cherunilam, International Business Text & Cases, Prentice Hall of India, New Delhi

Reference Books:

1. Subba Rao.P. International Business, Himalaya Publishing House, Mumbai
2. Rakesh Mohan Joshi, International Marketing, Oxford University Press, New Delhi
3. Francis Cherunilam, A Concise Text Book of International Trade, Himalaya Publishing House, Mumbai.
4. Neelamegam. V, International Trade, Vrinda Publications, New Delhi

SEMESTER III

DSE - 1(A): FOREIGN TRADE PROMOTION

Course Objective: To provide the learner a detailed view of the export promotional institutional infrastructure in India and Foreign Trade Policy

Learning Outcomes: After completing the course the learners will be able to:

1. Understand the pattern and direction of India's external trade
2. Comprehend the export promotional infrastructure in India
3. Learn functions of export promotional organizations
4. Evaluate current Foreign Trade Policy of India
5. Analyse the concept of Quality and its significance in export trade

UNIT - I

External Trade of India: Before and after independence – Trends - Commodity Composition and direction - Present major trading partners: USA, EU, and Middle East – Features of these markets - Future of India's Trade: Direction and Commodities - Problems of India's export sector.

UNIT - II

Institutional support for Export Promotion in India: Ministry of Commerce & Industry – DGFT and its functions - Board of Trade: Composition and Functions - Commodity Boards and Export Promotion Councils (EPCs): Objectives and functions

UNIT - III

Service institutions: Financial Service institutions: ECGC, EXIM Bank, RBI and Commercial banks – Brief overview - Other Service Institutions: FICCI, FIEO, ITPO, CII, ICA, IIFT, EIC – State Trading Corporation and its subsidiaries – MMTC, TTC, PEC: Objectives and Functions – Concept of State trading and canalization - State level organizations for export promotion

UNIT - IV

Foreign Trade Policy: Major Provisions and Evaluation of the current FTP - Financial and Non- financial incentives to promote Export trade – Recognition of Export Firms - 100% EOUs: Benefits - Foreign Investment Policy: Past and Present –Types of Foreign Investments: FDI and FII

UNIT - V

Concept of Quality in Foreign Trade: Importance - Pre-shipment inspection: Types - Compulsory & Voluntary - Features of a good inspection system - Inspection by EIAs - Quality Standards: Meaning – International and Domestic Quality Standards – ISO series – Procedure for ISO Certification

Practical Exercises:

1. Prepare five years statistics on India's external trade on a select commodity
2. Assignment on incentives for export promotion
3. Presentation on Quality Standards (Domestic and International)

Text book

1 P.K. Khurana, Export Management, Galgotia Publishing Company, New Delhi

Reference Books:

1. Francis Cherunilam, International Business, Himalaya Publishing House, Mumbai
2. Badi N V, International Business, Vrinda Publications, New Delhi.
3. T A S Balagopal, Export Management, Himalaya Publishing House, Mumbai
4. Publications, Ministry of Commerce & Industry, GOI.

SEMESTER III

DSE 1(B): INTERNATIONAL TRADE LEGISLATION

Course Objective: To familiarize the students on the legislative framework of International Trade

Learning Outcomes: After completing the course the students would be able to:

1. Gain knowledge about public & private International law
2. Learn about the International Organizations related to International Trade
3. Learn the law of seas and maritime transport
4. Learn drafting of International Contracts for Sale of Goods
5. Identify dispute settlement avenues in International Business

UNIT - I

International Law: Introduction – Evolution of international law – Sources, Treaties, Customs, Public International Law vs Private International Law: Differences – Sources of Public International Law – Law making through international organization

UNIT - II

United Nations Organization (UNO) – Origin, Structure & Functions – UNO & International Trade: UNCTAD, WTO – WTO administered Treaties – Organization and Functions – Dispute Settlement Mechanism – Dispute Settlement Board, process of settlement, balancing of rights and obligation.

UNIT - III

Law of the Sea – Introduction – Maritime Jurisdiction – Maritime Delimitation – Dispute Settlement Procedure – IMO – Origin and Functions – UNCLOS –overview – Ships, Shipping and Cargo – Charter party and Bill of Lading – Shipping Law in India.

UNIT - IV

International Sale of Goods – Introduction – Formation, Validity and performance of contracts – INCOTERMS – Principles of International Contracting – Indian perspective on International Commercial law – UNCITRAL Model Law on International Sale of Goods.

UNIT - V

Dispute Settlement in International Trade – Introduction -- Litigation, Conciliation, Mediation, Arbitration – International Court of Justice – Origin & Functions – International Commercial Arbitration – Laws Governing International Commercial Arbitration – Foreign awards – Recognition and enforcement – International Arbitration Centers.

Practical Exercises:

1. Find out information from public sources on some International Trade Law Cases

2. Write an assignment on the functions of International Organizations related to International Trade
3. Provide a presentation on International Trade Law Cases

Text Book:

1. Myeni, S. R (2020), International Trade Law, Asia Law House, India

Reference Books:

1. Chatterjee, I (2020), International Trade Law, Central Law Publications, India
2. Ahuja, V.K (2021), Public International Law, Lexis Nexis, India
3. Rajyalakshmi, V (2020), International Organizations, Eastern Book Company, India
4. Harrington, A (2018), International Organizations and the Law, Routledge, UK

SEMESTER - III

SEC - 1: BUSINESS COMMUNICATION

Course Objective: To enable the students to gain proficiency in business related communication

Learning Outcomes: After completion of the course, learners will be able to:

1. Know various forms of communication, communication barriers;
2. Comprehend a variety of business correspondence and respond appropriately;
3. Communicate in writing for various commercial purposes;
4. Use appropriate grammatical constructions and vocabulary to communicate effectively;
5. Use business language and presentation skills.

UNIT - I

Communication: Meaning and Definition – Need – Objective and Principles – Communication Media – Types – Process – Interpersonal and Business Communication – Characteristics – Verbal and Non Verbal Communication – Barriers to Communication.

UNIT - II

Business Letters: Functions and kinds – Essentials of an effective Business Letter – Layout – Appearance – Size – Style – Form and punctuation, Kinds of letters – Routine request letters – Responses to letters – Refusal letters – Claims letters – Collection letters- Kinds of Letters- Enquiries – Quotations – Orders – follow up letter – refusal letters – complaint and adjustment letters – Sales letters.

UNIT - III

Intra organizational communication – memos – office orders – office notes – circulars – meeting communications; notice – agenda – resolutions – minutes – Reports: Types – Characteristics– Preparing and Organization of a Report: modern forms of communication: Fax, Email – videoconferencing, Internet – website.

UNIT - IV

Banking Correspondence and Art of Writing Letters - Meaning of Banking Correspondence – Letter Requesting the Banker to Stop payment of Cheque – Request for overdraft facility – Request for opening Letter of Credit – Job Application - Letter – Types – Form and Content of Application Letter – Letter to Principal requesting for Bonafide Student Certificate – Fee Structure Certificate for Scholarship.

UNIT - V

Business Language and Presentation - Introduction to Business language - Importance of Business language - Business vocabulary - Oral presentation -importance,

characteristics, and plan. Power point presentation: style, visual aids.

Practical Exercises: The learners are required to:

1. Interview employees of some Organisation to find out communication issues and challenges
2. Make a vocabulary of various terms used in business documentation.
3. Collect some samples of business correspondence and documentations and find out their effectiveness.

Text Books

1. Rajendra Paul and J.S. I Korlahail, (2012), Essentials of Business Communication, Sultan Chand & Sons, New Delhi.
2. K. K. Ramachandran, K. K. Lakshmi, M. Krishna Kumar, (2014), Business Communication, Vikas Publishing House (P) Ltd., New Delhi.
3. Ramesh, M.S., & Pattanshetti, C. C., Business Communication, R.Chand & Co, New Delhi,
4. Rodriguez, M. V., Effective Business Communication Concept, Vikas Publishing Company
5. Munter Mary., Effective Business Communication, PHI, New Delhi

Books for References

1. Lesikar, R. V., & Fiatley, M. E. (2008). *Business Communication Skills for the Internet Generation*. New York: Tata McGraw Hill Education.
2. Herta, M., Herbert, H., & Jane, T. (2017). *Effective Business Communication*. New York: Tata McGraw Hill Education.
3. Bovee, C., & Thill, J. (2016). *Business Communication Essentials: A Skills-Based Approach, 7th Edition*. New York: Pearson Education.
4. Guffey, M. E., & Seefer, C. M. (2014). *Business Learning*. Boston: Cengage Learning.
5. Lowe, S., & Pile, L. (2008). *Business English Language Practice: Grammar and Vocabulary*. Delta Publishing
6. Rani, D. S. (2012). *Business Communication and Soft Skills Laboratory Manual*. New Delhi: Pearson Education.
7. Taylor, S. (2005). *Communication for Business: A Practical Approach, 4th Edition*. Canada: Pearson Education
8. Young, D. J. (2006). *Foundations of Business Communication: An integrative Approach*. New York: Tata McGraw Hill Education.

SEMESTER - IV

C C - 9: MANAGEMENT ACCOUNTING

Course Objective: To expose students to management principles, management accounting and their applications

Learning Outcomes: After completing the course learners will be able to:

1. Explain the Concepts and technique of Management Accounting and Preparation of the Financial Statements
2. Compute and construct the Balance sheet by using ratios
3. Prepare the Fund flow statement and to compare it with the balance sheet
4. Apply accounting Standard 3 in the preparation of Cash flow statement
5. Determine the working capital requirements of a business

UNIT - I

Management Accounting: Meaning – Definition – Nature and Scope, and functions, Role of management accounting in decision making; management accounts Vs. financial accounting, Tools and techniques of management accounting.

UNIT - II

Financial Statements: Meaning and types of financial statement; Limitations of financial Statement analysis; Common size and Comparative statements – Trend Analysis - Comparative Statement Analysis.

UNIT - III

Ratio Analysis: Meaning - Utility and Limitations of Ratio Analysis – Classification of Ratios – Advantages of ratio analysis, Limitations of accounting ratios - Computation of Liquidity, Solvency, Profitability and Turnover Ratios and construction of Balance Sheet.

UNIT - IV

Funds Flow Analysis: Meaning- Need - Objectives - Preparation of fund flow statement (As per AS 3) - Calculation of fund from operation – Advantages and limitations of fund flow analysis – Fund flow statement versus Balance sheet

UNIT - V

Cash Flow Analysis: Meaning – Preparation of cash flow statement (As per AS 3) – Calculation of cash from operation – Utility and Limitation of cash flow analysis.

(Problems: 80%, Theory: 20%)

Practical Exercise: The learners are required to:

1. Prepare Financial Statement Analysis, Ratio Analysis for a company, small factory.
2. They shall also prepare a little report on the financial performance of the company.

Text Book

1. Jawahar Lal., Advanced Management Accounting Text and Cases, S. Chand & Co., New Delhi

Books for References

1. Horngren, C. T., Sundem, G. L., Stratton, W. O., Burgstahler, D., & Schatzberg, J., Introduction to management accounting, Prentice Hall, New Delhi
2. Garrison H., Ray & Eric W. Noreen, *Managerial Accounting*, McGraw Hill, Delhi.
3. Khan, M.Y., & Jain, P.K., *Management Accounting*, Tata McGraw Hill Publishing Co., New Delhi.

SEMESTER - IV

C C - 10: HUMAN RESOURCE MANAGEMENT

Course Objective: To acquaint learners with the techniques and principles to manage humanresources of an organisation.

Learning Outcomes: After the completion of the course, the learners will be able to:

- 1) Develop necessary skills to prepare an HR policy to enable the employees attain worklife balance;
- 2) Prepare a Human Resource Plan in an organisation;
 - i) Prepare a report on job analysis;
 - ii) Organize an induction programme in an organisation;
- 3) Analyse the applicability and use of different kinds of trainings strategies in real life scenarios;
- 4) Organize counselling sessions for employees in an organisation;
 - i) Design incentive schemes for different job roles in an organisation;

UNIT - I

Introduction to Human Resource Management: Concept and Functions – Nature and Scope – Objectives – Nature of people and organizations – Personnel Policies and Principles – Environment of Human Resource Management – Social Systems – Human Resource accounting and audit – workforce diversity, empowerment, downsizing – VRS – Work life balance.

UNIT - II

Acquisition of Human Resources: Human Resource Planning – Human resource / manpower planning – meaning – process of HR Planning – Job analysis- Job description and Job specification

– Recruitment Concept and Sources - Selection – Concept and process – Test and interview - Orientation and Placement – Orientation Programmes – Retention.

UNIT - III

Employee and Reward Systems – Training of personnel – Job evaluation – Job satisfaction – Appraising and rewarding performance – money as means of rewarding – economic incentives systems – Wage incentives – Wage administration – Benefits and services – Profit and production sharing.

UNIT - IV

Motivation - Human needs - Theories of motivation - Maslow's Hierarchy needs - Herzberg's two factor model - Other theories - Behavioral modification - Motivational Patterns - Expectancy model
- Application of motivation concepts.

UNIT - V

Leadership, Communication and counseling - Nature of leadership behavior - Leadership Style
- Employee Participation - Nature, Scope, Programmes and benefits of Participation -
Employee Communication Process - Communication System - Employee counseling and types.

Practical Exercise: Learners are required to:

1. Participate in simulation activity on Work Life Balance in class and prepare a report of their analysis.
2. Draft an HR policy to combat work life issues assuming themselves as an HR manager.
3. Develop a human resource plan for a select organisation.
4. Conduct job analysis for any two positions in a select organisation and present the report of the same
5. Design an induction programme and perform role play for select organisation.
6. Participate in role play on employee counselling.
7. Draft incentive schemes for different job roles in their organisation.

Text Book

1. Michael V.P., Human Resource Management and Human Relations, Himalaya Publishing House, New Delhi.

Books for References

1. Rudrabasavaraj, M.N., Cases in Human Resource Management, Himalaya Publishing House, New Delhi,
2. Bernardin, H. J., & Beatty, R. W., Performance Appraisal: Assessing human Behavior at work, Kent Publication, Boston,
3. Milkovich, G. T., & Boudreau, J. W., Personnel / Human Resources Management: A Diagnostic Approach, Business Publications,

SEMESTER - IV

C C - 11: COMPANY LAW

Course Objective: The course aims to impart the learner's working knowledge of the provisions of the Companies Act, 2013.

Learning Outcomes: After completion of the course, learners will be able to:

1. Explain relevant definitions and provisions relating to issue of prospectus and allotment of shares;
2. To familiar with the provisions of Limited Liability Partnership Act 2008
3. Describe the framework of dividend distribution, Accounts of the company and Audit and Auditors of company;
4. Determine the role of Board of directors and their legal position;
5. Develop the knowledge about the company meeting

UNIT - I

Companies Act, 2013- An Introduction: Salient Features of the Companies Act, 2013 - Important Definitions and Concepts - Companies Act, 2013 Vs Companies Act, 1956 - Corporate Identity Number (CIN) - Features of a Company - Kinds of Companies (including One Person Company, Small Company, Producer Company and Dormant Company) - Company Vs Partnership - Public Company Vs Private Company.

UNIT - II

Incorporation of a Company: Promoters - Functions - Duties and Remuneration of Promoters - Stages in the formation of a Private and a Public Limited Company - Promotion - Documents to be submitted for registration - Incorporation - Capital Formation - Commencement of Business - Memorandum of Association - Contents - Articles of Association - Contents - Distinction between Memorandum and Articles of Association - Prospectus - Contents - Statement in lieu of Prospectus - Shelf Prospectus - Red-herring Prospectus - Private Placement.

UNIT - III

The Limited Liability Partnership (LLP) Act, 2008: Definitions - Origin - LLP in India - Salient features of LLP - Difference between LLP and Partnership - LLP Versus Company - LLP agreement Nature of LLP - Partners and designated partners - Partners and their relations - Incorporation document - Incorporation - Registered office of LLP - Advantages and Disadvantages of LLP.

UNIT - IV

Company Management and Administration: Structure of Company Management- Board of Directors- appointment and Qualifications of Directors - Legal Position of Directors – Woman Director – Number of Directorship – Director Identification Number (DIN) - Qualification and Disqualification of Directors – Appointment and Removal of Directors – Managerial Remuneration, Duties, Powers and Liabilities of Directors – Company Secretary- Appointment – Qualifications – Duties, Rights and Liabilities of a Company Secretary – Dismissal of a Secretary - Role of the Company Secretary before, during and after meetings.

Company Meetings: General Meetings - Statutory meeting – Statutory Report - Meaning of Annual General Meeting - Extraordinary General Meeting – Conduct of Extraordinary General Meeting – Board Meeting – Frequency, Notice and Agenda of Board Meeting – Methods of voting – Proxies- Quorum- Motions – Types of Motions - Resolutions – Types of Resolutions – Minutes.

UNIT - V

Winding up of Companies: Modes of winding up - Appointment, duties and remuneration of company liquidator – Removal and replacement of company liquidator – Appointment of official liquidator – Effect of winding up order – Procedures for liquidation

Practical Exercises: The learners are required to:

1. Enlist the content of the prospectus.
2. Prepare a hypothetical notice, resolutions, and minutes of a meeting.
3. Read the Annual Report and Financial Statements of a company and prepare a report on the same.

Text Books

1. N.D. Kappor, N.D., Company Law – Incorporating the Provisions of the Companies Amendment Act, 2000, Sullen Chand & Sons, New Delhi.

Books for References

1. M.M. Sulphery and Basheer, 2013, -Law For Business, 2nd Edition, PHT Learning Pvt Ltd. New Delhi.
2. MC Kuchhal, 2018 Secretarial Practice, 18th Revised Edition, Vikas Publishing House Pvt. Ltd., Noida.
3. Chadha R., & Chadha, S. (2018). *Company Laws*. Delhi: Scholar Tech Press.
4. Gower, L. C. B. (1969). *Principles of Modern Company Law*. London: Stevens & Sons.

5. Hicks, A., & Goo, S. H. (2017). *Cases and Material on Company Law*. Oxford: OxfordUniversity Press.
6. Kuchhal, M. C., & Kuchhal, A. (2020). *Corporate Laws*. New Delhi: Shree Mahavir BookDepot.
7. Sharma, J. P. (2018). *An Easy Approach to Corporate Laws*. New Delhi: Ane Books Pvt.Ltd.

SEMESTER IV

C C - 12: EXIM FINANCING & INSURANCE

Course Objective: To familiarise the learners with the sources of Export – Import Finance and principles of Shipping and Marine insurance.

Learning Outcomes: After completing the course the learners will be able to:

1. Identify the types and sources of EXIM Finance
2. Understand the operations of EXIM Financing organizations
3. Learn the guidelines of RBI related to EXIM Finance
4. Learn the basic concepts of Shipping
5. Explain the fundamental concepts of Marine Insurance

UNIT - I

Introduction to EXIM financing: EXIM Financing: Need and importance - 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

EXIM Bank: Objectives – Various lending & rediscounting Programs for Indian exporters, Overseas Customers and Commercial Banks – ECGC: objectives – Export Credit Risk - Covers offered by ECGC: Standard Policies, Specific Policies, Financial Guarantees and Special Schemes

UNIT - IV

Insurance: Definition and nature – Principles of insurance – Types of Insurance: Life insurance and Non-life insurance – Contract of insurance - Insurance Policy - Essentials of an insurance contract – Importance of insurance

UNIT - V

Marine insurance: Types- Hull, Cargo, Freight and Liability insurance – Institute's Cargo clauses – Contract of Marine Insurance – Types of Marine insurance policy - Marine Perils - Voyage – Warranties in a contract of Marine insurance – Deviation of voyage -

Losses under marine insurance: Total loss – Abandonment – Partial loss - Contribution

Practical Exercises:

1. Prepare a flow chart on various operations in a cargo sea port
2. Presentation on types of shipping / ships
3. Assignment on different types of Insurance

Text Book

1. Francis Cherunilam, International Trade & Export Management,, Himalaya PublishingHouse, Mumbai

Reference Books:

1. Gupta and Gupta, Indian Economy, Atlantic Publications
2. T A S Balagopal, Export Management, Himalaya Publishing House, Mumbai
3. N Kumar, Export Management, Anmol Publications.
4. M. N. Mishra, Insurance Principles and Practice, S. Chand & Company Ltd, New Delhi

SEMESTER IV

DSE - 2(A): INTERNATIONAL FINANCIAL MARKETS & INSTITUTIONS

Course Objective: To provide the learners an overview of the theoretical framework of International Monetary System and Institutions.

Learning Outcomes: After completing the course the learners will be able to:

1. Identify the elements of International Monetary System
2. Learn basic concepts of International Financial Markets and Instruments
3. Understand the concept of Balance of Payments and its components
4. Explain the Brettonwoods System, history & functions
5. Learn the operations of International Financial Institutions

UNIT - I

Monetary System: An introduction – An overview of financial institutions: Central Bank, Commercial Banks, Development Financial Institutions – An overview of Financial markets: Money markets and Capital markets – International Monetary System (IMS): Features and its role in International Business

UNIT - II

International Financial Markets and Instruments: International money market – Euro-Currency market: Euro credits, Euro notes – International bond market: Euro bonds and International bonds – International equity market: Cross listing of Shares – Instruments: Global Depository Receipts (GDRs), American Depository Receipts (ADRs) and Indian Depository Receipts (IDRs)

UNIT - III

Balance of Payments (BoP) and International Linkages: Components of Balance of Payments: Current account, Capital account & Official settlement accounts – BoP Position: Surplus, Deficit and Equilibrium – Current account convertibility and Capital account convertibility

UNIT - IV

Bretton woods System: History – Brettonwoods Twins: International Monetary Fund (IMF) and International Bank for Reconstruction and Development (IBRD) – Objectives, Organizational structure – Membership – Quotas – Borrowing and Lending programmes – Special Drawing Rights (SDRs): Its role in international monetary system

UNIT - V

Other International Financial Institutions: International Finance Corporation (IFC), International Development Association (IDA) – Multilateral Investment Guarantee Agency (MIGA) – International Centre for Settlement of Investment Disputes (ICSID) – Regional Development Financial Institutions: Asian Development Bank (ADB), New Development Bank of BRICS

Practical Exercises:

1. Prepare statistics on India"s Balance of Payment for the period of five years
2. Assignment on ADR / GDR issues by Indian Companies
3. Presentation on various International Financial Institutions.

Text Book

1. Jhingan M.L., International Economics, Vrinda Publications, New Delhi

Reference Books:

1. Mittal & Agarwal, International Economics, Sangeeva Prakashan, U. P, India
2. Rakesh Mohan Joshi, International Marketing, Oxford University Press, New Delhi
3. D. M. Mithani, Economics of Global Trade and Finance, H P H, Mumbai,
4. Francis Cherunilam, International Economics, Tata-Mc Graw Hill Publishing Company Ltd, New Delhi

SEMESTER IV

DSE - 2(B): INTERNATIONAL FINANCIAL MANAGEMENT

Course Objective: To enable the students to take prudent financial decisions in international business operations

Learning Outcomes: After completing the course the students would be able to:

1. Understand the concept of financial management in international context
2. Analyze the Measurement of Exposure and Risk
3. Evaluate the Risk and Return from Foreign Equity Investment
4. Analyses the Long-Term borrowing Global Capital Markets
5. Interpret the Project appraisal in the international Context

UNIT - I

Financial Management in a Global Context: Introduction, The finance function, the Emerging Challenges, Recent Changes in Global Financial Markets, Objectives of Firm, Risk Management and Wealth Maximization.

UNIT - II

The Nature and Measurement of Exposure and Risk: Introduction, Exchange rate and Interest rate volatility –Exposure and risk: Classification of Foreign Exchange Exposure and Risk: Transaction, Translation & Operating Exposures

UNIT - III

Short-Term Financial Management in a Multinational Corporation: Short-term borrowing and Investment, Surplus Cash – Sources and Uses - Centralized Versus Decentralized Cash Management - Cash Transmission.

UNIT - IV

Long-Term borrowing in the Global Capital Markets: Introduction, The major Market Segments, International Financing Decision, nature and scope – objectives and Importance of International Financial decision - The International Capital Asset Pricing Model, Equity Financing in the International Markets.

UNIT - V

International Project Appraisal: Introduction, A review of the NPV Approach, The adjusted present Value (APV) framework, Project appraisal in the international Context, International joint ventures.

Practical Exercises:

1. Find out information from public sources on companies operating in India sourcing finance in International Market
2. Write an assignment on the different sources and modes of International Financing
3. Provide a presentation on the trends of international financing of companies operating in India

Text Book:

1. Prakash G Apte, International Financial Management, Tata McGraw-Hill Publishing Company Ltd., New Delhi.

Reference Books:

1. Maurice D. Levi, International Finance, Tata McGraw-Hill publishing Company Ltd., New Delhi.
2. V. K. Bhalla, International Financial Management, Anmol Publication.
3. P. K. Jain, International Financial Management, Macmillan India Ltd.
4. C. Jeevanandam, Foreign exchange and risk Management, Sultan Chand & sons.

SEMESTER - IV

SEC - 2: ARITHMETIC SKILLS

Course Objective: To enable students to gain understanding of mathematical applications to business activities.

Learning Outcomes: After completing the course, the student shall be able to:

1. Acquire proficiency in using different mathematical tools (Ratio, matrices and mathematics of finance) in solving real life business and economic problems

UNIT - I

Ratio, Proportion and Percentage: Ratio: Definition – Continued Ratio – inverse Ratio. Proportion – Continued Proportion – Direct Proportion – Inverse Proportion – Variation – Inverse Variation – Joint Variation – Percentage: Meaning and computation of percentage. Interest: Simple interest – compound interest (reducing balance and flat interest rate) – equated monthly installments (EMI) – Problems.

UNIT - II

Matrices and Determinates (up-to order 3 only): Multivariable data - Definition of a Matrix; Types of matrices; Algebra of matrices; Determinates – Ad-joint of a matrix – Inverse of a matrix via ad-joint matrix – homogeneous system – Solution of non-homogeneous system of linear equations (not more than three variables) – Conditions for existence and uniqueness of solution – Solution using inverse of the coefficient matrix – Problems.

UNIT - III

Functions: (To identify and define the relationships that exist among the business variables) Definition of function, constants, variables, continuous real variable, domain or interval – Types of functions – one valued function – Explicit function – Algebraic functions – Polynomial functions – Absolute value function – Inverse function – Rational and irrational function – Monotone function – Even and odd function – Supply/demand function – Cost function – Total revenue function – Profit function – Production function – Utility function – Consumption function.

UNIT IV

Arithmetical Logical Reasoning Analogy Blood Relation Directional Sense Number and Letter Series Coding – Decoding. Calendars. Clocks. Venn Diagrams. Seating Arrangement Syllogism. Mathematical Operations

UNIT V

Competitive Review – Quantitative Aptitude . Quantitative Ability (Basic Mathematics) Number Systems. LCM and HCF. Decimal Fractions.

Simplification Square Roots and Cube Roots. Average. Problems on Ages.
Surds & Indices. Percentages Problems on Numbers

(Problems: 80%, Theory: 20%)

Practical Exercises: The learners are required to:

1. Take the business case and assess how the use of matrices help in deciding about competing alternatives both under constrained and unconstrained situations;
2. Take the case of a business problem and identify the decision-making variables and assess their functional relationship with other variables affecting the decision in a business situation;
3. Gather information about various deposit and loan schemes of banks and other financing institutions to find out interest rate differential, and compounded value;

Text Books

1. Kapoor, V.K., Business Mathematics, Sultan Chand & Sons, New Delhi

Books for References:

1. Agarwal, B.M., Basic Mathematics & Statistics, Sultan Chand & Sons, New Delhi
2. Rajagopalan, S. & Sattanathan., R., Business mathematics, McGraw-Hill, New Delhi
3. Bari, Business Mathematics, New Literature Publishing Company, Mumbai.
4. Bhardwaj, R. S. (2019). *Business Mathematics and Statistics*. New Delhi: Scholar TechPress.
5. Richard, I. L., Masood, H. S., David, S. R., & Rastogi, S. (2017). *Statistics for Management*. New Jersey: Pearson Education.
6. Thukral, J. K. (2017). *Business Mathematics and Statistics*. New Delhi: Maximax Publications.
7. Vohra, N. D. (2014). *Business Mathematics and Statistics*. New Delhi: Tata McGraw Hill Education India.
8. K. Madhavan. (2023) Quantitative Aptitude for Competitive Examination, First Edition, Puducherry: Nithya Madhavan

SEMESTER V

C C - 13: INCOME TAX LAW AND PRACTICE - I

Course Objectives: To enable the students to learn the various provisions of the Income Tax Act 1961 and to apply them to compute tax under different heads of income

Learning Outcomes: After completing the course, the student shall be able to:

1. Determine the residential status of individuals and to calculate the incidence of taxation
2. Compute income from salary by applying the provisions of income tax Act 1961
3. Compute income/loss from house property
4. Prepare Statement showing taxable income from business/profession
5. Assess capital gains and income from other sources.

UNIT - I

Introduction: Basic concepts – Exempted incomes – Fully exempted incomes – Partly exempted incomes – Agricultural income and Non- Agricultural income - Heads of incomes – Income which do not form a part of Total Income - Gross Total Income-Tax rate for individuals. Residential status of individuals and HUFs – Incidence of tax – Problems on incidence of taxation

UNIT - II

Income from salaries: Different forms of salary – Treatment of Allowances – Perquisites - Deductions from salary income – Computation of income from salary.

UNIT - III

Income from House property: Basis of charge – Exempted house property incomes Computation of income from let out house property – Gross Annual Value- Deductions u/s 24 - Treatment of loss from house property – Income from self-occupied house property – Computation of total Income from house property.

Unit IV

Income from Business / Profession: Expressly admissible deductions – Expenses expressly disallowed- Deemed profits- Valuation of stock- Computation of Income from Business-Cash system and mercantile system of accounting - Computation of Income from Profession- simple problems.

UNIT - V

Income from Capital gains - Basis of charge – Meaning of capital assets – Types of capital gains- Transactions not regarded as transfer – Indexed cost of acquisition- Indexed cost of

Improvement- Computation of capital gain - Exempted capital gains.

Income from Other Sources - Chargeability – Interest on Securities – Basis of charge-
Grossing up - Deductions – Computation of Income from other sources.

(Problems: 80%, Theory: 20%)

Practical Exercises: The learners are required to:

1. File Income-tax return of individuals and HUF
2. Compute income under different heads, total income, and tax liability of an individual and HUF.

Text Book:

1. INCOME TAX LAW & ACCOUNTS – Dr. H.C. Mehrotra, Revised Edition (as per latest AY) Sahitya Bhawan Publications, Hospital Road, Agra – 282 003.

Books for References:

1. INCOME TAX LAW & PRACTICE – V.P. GAUR, D.B. NARANG, Revised edition (as per latest AY) Kalyani Publications B-1/1292, Rajinder Nagar, Ludhiana-141 008
2. INCOME TAX LAW & PRACTICE - T.S. REDDY AND MURTHY, Revised edition (as per latest AY) Margham Publications, Chennai-17.

SEMESTER - V

C C - 14: MONEY AND BANKING

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

Learning Outcomes: After the completion of the course, the learners will be able to:

- 1) Explain the Meaning, Scope and functions of Banking Systems in India
- 2) Illustrate the recent trends in Banking and its services
- 3) Explain the Concept of Credit Creation Process

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.

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

UNIT - II

Indian Banking System: Definition of Banking - Types of Banks – Commercial Banks - importance and functions; Structure of commercial banking- Agency services and General utility services of Commercial Banks - Importance and Meaning and importance of main liabilities and assets; Regional Rural Banks; Co-operative Banking in India.

UNIT - III

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 - IV

Recent Trends in Banking: Electronic Banking - Features - Internet Banking Vs Traditional banking – Mobile banking – Features – Requirements – Telephone banking – Features - Telephone banking facilities – ATM – Features – Functions of ATM – Benefits of ATM - Credit cards - Electronic Fund Transfer – Features – Real Time Gross Settlement (RTGS) – Digital Payments – Digital Payment Systems – Types of Digital Payment Systems- Measures for promoting digital payments and creation of Less cash economy.

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.

Practical Exercises: The learners are required to:

1. Describe the Procedure of opening a Bank account – Current account, Savings account, Recurring account, and fixed deposit account on the basis of your experience.
2. Practice online account opening, E-banking operations and UPI transfers.
3. Analyse the Balance Sheet of a bank with respect to loan and advances and to identify the stressful assets.

Text Books

1. Gupta S.B. (2008) Monetary Planning of India S.Chand, New Delhi.

Books for References

1. Khan M.Y (2009) India Financial System – Theory and Practice; Tata McGrawHill New Delhi.
2. Modern Money & Banking, (1999) Roger Miller, McGraw Hill New Delhi
3. Banking Commission: Reports(s)
4. Reserve Bank of India Bulletins

SEMESTER - V

C C - 15: FOREX MANAGEMENT

Course Objective: To expose the learners to the theoretical as well as technical aspects of Foreign Exchange transactions as an integral part of Export Trade.

Learning Outcomes: After completing the course the learners will be able to:

1. Learn the operations of Forex divisions in Commercial banks
2. Identify the different types of Forex Transactions
3. Comprehend exchange rate systems
4. Understand the basics of exchange risk management
5. Learn the legal framework for Forex operations in India

UNIT - I

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

UNIT - II

Foreign Exchange Transactions: Merchant Transactions - Cash, Tom, Spot, Forward Transactions - Inter-Bank (IB) Transactions - Cover Deal, SWAP Deal - Hedging & Arbitrage operations - Settlement of transactions using SWIFT, CHIPS and CHAPS.

UNIT - III

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

UNIT - IV

Exchange Risk Management: Exposure & Risk types - Currency Derivatives - Forward Exchange Contracts - Execution, Cancellation and Extension - Currency Futures - Currency Options - Currency Derivatives in India.

UNIT - V

Legal framework of FOREX operations in India: Foreign Exchange Management Act, 1999 (FEMA): Features - Comparison with FERA - Role of FEDAI - Role of Reserve Bank of India (RBI) - FOREX Reserves - Exchange Control - Tools of Control.

Practical Exercises:

1. Identify any 50 countries and their currencies
2. Assignment on provisions of FEMA

3. Presentation on Exchange Rate Trend analysis of a chosen currency

Text Book

- 1 Jeevanandam. C, Foreign Exchange: Practice, Concepts, and Control, Sultan Chand & Sons, NewDelhi,

Reference Books:

1. Choudhari and Agarwal, A Text Book of Foreign Trade and Foreign Exchange, HimalayaPublishing House, Mumbai
2. Sharan. V, International Financial Management, Prentice-Hall of India, New Delhi
3. Publications, RBI.

SEMESTER V

C C - 16: GLOBAL RESOURCES

Course Objective: To provide the learners with an idea on the global availability of resources, that act as the fundamental reason for nations engaging in Foreign Trade.

Learning Outcomes: After completing the course the learners will be able to

1. Comprehend an overview of world geography
2. Identify the important Global Industrial Resources
3. Learn the production and trade of Agrarian Resources
4. Understand major conventional and Non-conventional energy resources
5. Identify the significance of Human Resource to World Economy

UNIT - I

Introduction to World Geography: Earth: Basic structure - Spheres of Earth –Atmosphere: Layers – Hydrosphere: Oceans – Lithosphere: Continents of the world – Major countries -- Climatic zones – Time zones - Resources: Meaning, Nature and Types – Resource Study: Meaning - Resource Mapping

UNIT - II

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 gas and Coal) – Regions with deposits of mineral and fuel resources

UNIT - III

International Agrarian Resources: Cereals (Wheat, Rice and Corn): Major producers of Cereals - Livestock: Beef, Sheep, Poultry and Milk: Leading livestock producers – Fisheries: Temperate and Tropical fishing – Forest Resources: Importance of Forests -Types of Forests – Lumbering industry – Water Resources: Importance – Major water bodies - Uses of water

UNIT - IV

Global Energy Resources: Conventional Sources of Energy - Problems of Conventional Energy - Alternative Energy Resources: Need – Solar Energy, Wind Energy and Bio Mass Energy – Major nations that generate alternate energy - Difficulties in developing Alternative Energy – Future energy sources

UNIT - V

Human Resources: Significance – Races – Skilled & Unskilled manpower - Technical and Managerial manpower – Factors influencing Manpower Development - Migration: meaning – Factors influencing International mobility of Human Resource – Issues related to Migration

Practical Exercises:

1. Select any country and prepare a list of their major industrial resources
2. Assignment on World Forest resources
3. Choose a country and give a presentation on its Demographic profile

Text Book

- 1 P. K. Roy, Economic Geography (A Study of Resources), New Central Book Agency Pvt. Ltd.

Reference Books

1. S. K. Sadhukhan, Economic Geography (An Appraisal of Resources), S. Chand & Co. Ltd.
2. V A Janaki, Economic Geography, Concept Publishing.
3. Edward Carter and Kersey Gonner, Commercial Geography, General Books.
4. M. A. Bangash, Economic Geography, Anmol Publications.

SEMESTER V

DSE - 3(A): INTERNATIONAL MARKETING

Course Objective: To introduce the learners to the application of Marketing concepts in the global arena

Learning Outcomes: After completing the course the learners will be able to

1. Understand the basic concepts of Marketing
2. Understand the decision areas related to Product as an element of Marketing Mix
3. Learn strategies and approaches in Pricing
4. Understand the various components of Physical Distribution
5. Learn marketing Communication Tools

UNIT - I

Marketing: Definition & importance – Selling Vs Marketing –International Marketing Vs Domestic Marketing - Marketing Mix -- Market Segmentation: Definition – Bases for Segmentation – Marketing Research: Need for Marketing research – Steps - Problems of overseas Research – Entry Strategies in International Marketing

UNIT - II

Product: Definition - Classification of Products – Product Line and Mix - Branding: Meaning – Techniques of Branding - New Product Development: Stages - Product Life Cycle: Stages & Strategies -- Packaging: Definition and need - Factors influencing Packaging design

UNIT - III

Pricing: Meaning of Price –Pricing objectives - Factors influencing price – Pricing methods & approaches – Pricing tactics – International Price Quotations and INCO Terms

UNIT - IV

Physical Distribution: Marketing Channels: Meaning - Factors affecting Channel choice – Channel levels - Types of Channels – Transportation: Meaning -- Role of C & F Agents in export transportation

– Sea, Air, Rail and Road Transportation: Merit and Demerits – Warehousing: Definition – Trends - Types of warehouses

UNIT - V

Promotion: Meaning and importance – Promotion mix – Advertising : Definition - Types - Players in the field of Advertising - Media: Types, merits and demerits – International Advertising: Problems – Stores Promotion – Trade Fairs and Exhibitions – Sales Promotion:

Meaning - Dealer and Consumer promotion – Public Relations - Personal Selling – Qualities of a good Salesman

Practical Exercises:

1. Select any global marketing company and prepare list of brands marketed by it
2. Choose a brand and prepare a brand life cycle based on available sales data
3. Presentation on Ethical issues in International advertising

Text Book

1. Varshney & Bhattacharya, International Marketing Management an Indian Prespective, SultanChand & Sons, New Delhi

Reference Books:

1. Radebaugh, Daniels D J, International Business, Addison Wesley Longman
2. Philip Kotler, Marketing Management Analysis, Planning, Implementation and Control, Millennium Edition, Prentice-Hall of India, New Delhi
3. Yuvaraj. S, International Marketing, Vrinda Publications, New Delhi
4. N. Kumar, International Marketing, Anmol Publications

SEMESTER V

DSE 3(B): GLOBAL CROSS CULTURAL MANAGEMENT

Course Objective: To provide a conceptual framework to the learners to identify how social and cultural factors influence international business

Learning Outcomes: After completing the course the learners will be able to:

1. Understand basics of globalization and cultural differences
2. Understand the nature of Culture
3. Learn the influences of culture on corporate management
4. Understand culture & communication
5. Identify influence of culture on managerial behaviour

UNIT - I

Cross-cultural management: Introduction - The globalization of business and people in the 21st century - Understanding culture - Cultural differences around the globe - Components of cultural intelligence - Cultural difference between India and other countries

UNIT - II

Culture: Introduction - Determinants of Culture - Facets of culture - Levels of Culture - National Cultural dimensions in the business context - The influence of National Culture on business culture

- Business Cultures: East and West.

UNIT - III

Culture and Organizations: Culture and corporate structures - Culture and Leadership - Culture and Strategy - Cultural change in Organizations - Cultural Diversity.

UNIT - IV

Culture and Communications: Business communication across cultures - Barriers to intercultural communication - Negotiating Internationally.

UNIT - V

Managerial Applications: Multicultural Teams - Cross-cultural Marketing - Culture and Human Resource Management - Motivation across cultures - Cross-cultural Leadership - Skills for a Global Manager

Practical Exercises:

1. Prepare a list of 5 major cultural differences between India and a select country
2. Write an assignment on issues in global marketing
3. Make a presentation on social and cultural environment of a select foreign country

Text Book

1. Browaeys, Marie Joelle and Roger Price, Understanding Cross-cultural Management, Pearson Education, New Delhi

Reference Books:

1. Sinha, Jai B.P. Multinationals in India. Managing the Interface of Cultures. Sage Publications. New Delhi
2. Abramson, N.R. & Moran, R.T. Managing Cultural Differences, New York: Routledge.
3. Adler, N. J., & Gundersen, A. International Dimensions of Organisational Behaviour, USA: Thomson Learning.
4. Browaeys, M. J., & Price, R, Understanding Cross-Cultural Management. Harlow: Pearson

SEMESTER - V

SEC - 3: COMPUTER SKILLS FOR BUSINESS

Course Objective: To provide an exposure to the use of office automation software and accounting package software in making business decisions.

Learning Outcomes: After completing the course, the learners shall be able to:

1. Acquire the theoretical knowledge in MS-Office
2. Create documents in MS-Word
3. Construct worksheet on MS-Excel
4. Prepare presentations using MS-Power Point and to Develop database managementsystem using MS-Access
5. Explain the fundamentals and key components of Tally ERP 9 and to Create ledgersand groups in various modes.

UNIT - I

Introduction to Computer Concepts – Elements of computer – Characteristics of a Computer – Classification of Computers – Basic Computer Architecture – Input- output Devices - Software Concepts: Types of software – Software: its nature and qualities - Windows Operating System Functions.

UNIT - II

Microsoft Word: Creating a New Document – Edit and Formatting a document – Change the pagelayout, Background and Borders – Headers & Footers – Creating Tables – Editing tables – insert Word Art, Clip Arts and Pictures - Business Correspondence: Letters, Tables, Mail Merge, Labels.

UNIT - III

Microsoft Excel: Building a Spread Sheet – Using Auto fil – Adding and Removing Rows and Columns – Creating and Copying Formulae – Changing Column widths & Row Height – Using Auto format – Creating and Printing a Graphs and Chart - Calculation of various financial, Statistical Equations and functions.

UNIT - IV

Microsoft Power Point: Creating and Saving a presentation using Auto- Content wizard – Design template – Blank Presentation – Opening an Existing Presentation – Setting Slide transitions – Slide Animations – Power Point Presentation views – Printing Slides, Notes and Handouts.

Microsoft Access: Creating a new database – Creating a new table – Creating a Primary Key – Adding, editing and deleting fields and records – Query: Query in Design View and by using Wizard Forms: Creating an Auto form, by using wizard and Entering data by using forms – Reports: Design view and by using wizard.

UNIT - V

Applications of Accounting Software: Introduction – Features – Tally - Introduction to Accounting Software (Ver.9.ERP) 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

1. Rajagopalan, S.P., Computer Application in Business, Vikas Publishing House, New Delhi.
2. Sanjay Saxena, 2009, MS Office 2007 for everyone, Vikas Publishing House Pvt. Ltd., New Delhi.
3. Nellai Kannan, C 2002: MS-Office, Nels Publication, Thirunelveli, Tamil Nadu.

Books for References:

1. Deepak Bharihoke., Fundamentals of IT, Excel Books, New Delhi.
2. Dhiraj Sharma., Foundation of IT, Excel Books, New Delhi.
3. Bhatnagar, S.C. & Ramani, K.V., *Computers and Information Management*, Prentice Hall of India, New Delhi.
4. Martin, *Principles of Data Base Management*, Prentice Hall of India, New Delhi.
5. Sulochana, M., Kameswara Rao, K. & Kishore Kumar, R., *Accounting Systems*, Kalyani Publishers, Hyderabad.
6. Parameswaran, R., *Computer Application in Business*, S.Chand & Co, New Delhi.

LIST OF PRACTICALS

Window OS

Practice in settings and search options

MS - Word

Formatting – text documents

Table manipulation

Sorting – Table of Content Developing a letter and a resume

Practice of mail-merge option

MS -Excel

Formatting – Features

Functions

Chart – Features

MS - Access

Creation of

Tables

Manipulating Queries

MS - Power Point

Organisational Structure using Slides

Graphical representation

Tally Programmes

Voucher and Invoice

Stock summary

Final Accounts

SEMESTER VI

C C - 17: INCOME TAX LAW AND PRACTICE - II

Course Objective: To enable the students to learn the provisions of the Income Tax Act 1961 and to apply them to compute tax under different heads of income ascertainment of tax to be paid by individuals, firms and companies.

Learning Outcomes: After completing the course, the learners shall be able to:

1. Apply the concept and procedure of set off and carry forward of losses
2. Analyse and compute deductions from gross total income
3. Explain the meaning of assessment and its procedure to compute tax liability
4. Compare PFAF with PFAOP and its procedure to compute tax liability
5. Classify the companies and its procedure to compute tax liability.

UNIT - I

Set off and carry forward of Losses: Set off- Intra-head adjustment – Inter-head adjustment – Carry forward of losses – Unabsorbed depreciation.

UNIT - II

Deductions from Gross Total Income: Computation of Gross Total Income – Deductions from Gross Total Income u/s 80- Deductions allowed on Payments - Deductions allowed on Incomes.

UNIT - III

Assessment: Meaning – Procedure – PAN- Types of Assessment- Assessment of Individuals - Computation of Gross Total Income of Individuals - Deductions allowed to Individuals u/s 80 – Computation of tax liability (Simple Problems).

UNIT - IV

Assessment of Partnership firms: - Partnership firm assessed as PFAF - Computation of Book Profit of PFAF – Limits on payment of remuneration to partners of PFAF – Business Income and Total income of PFAF – Deductions allowed u/s 80 – Tax rate applicable to PFAF - Individual Income of Partners . Partnership firm assessed as PFAOP - Business Income and Total Income of PFAOP-Tax rate applicable to PFAOP -Individual Income of Partners of PFAOP- – Simple Problems.

UNIT - V

Assessment of Companies- Meaning and types of Companies – Residential status of company – Gross Total Income of Companies – Deductions - Tax liability of companies (Simple Problems).

Practical Exercises: The learners are required to:

1. Identify five individuals above the age of 18 years without PAN Card. Educate them about the relevance of getting a PAN card issued from IT Department of India and help them fill the online application form for generating their PAN Card. Also, educate them about the significance of filing return and help them fill the same online. Prepare and present a report of the key learnings from the exercise;
2. Apply for TAN for a firm and file its TDS return
3. Visit the website of Income Tax Department, Government of India and fill the various online ITR Forms with hypothetical data.

Text Book

1. Dr. H.C.Mehrotra, Income Tax Law &Accounts, Revised Edition (as per latest assessmentyear), Sahityahawan Publications, Hospital Road, Agra.

Books for References:

1. V.P.Gaur, D.B.Narang, Income Tax Law & Practice, Revised edition (as per latestassessmentyear), Kalyani Publications, B-1/1292, Rajinder Nagar, Ludhiana.
2. T.S.Reddy and Murthy, Income Tax Law &Practice ,Revised edition (as per latestassessment year)Margham Publications, T.nagar, Chennai.

SEMESTER - VI

C C - 18: FUNDAMENTALS OF INVESTMENT

Course Objective: To familiarize the students with different investment alternatives, introduce them to the framework of their analysis and valuation and highlight the role of investor protection.

Learning Outcomes: After completion of the course, learners will be able to:

1. Demonstrate an understanding of, and be able to apply, fundamental investment analysis techniques
2. Apply methods and theories of finance to specific cases.
3. Understand about Portfolio management and financial derivative in India.
4. Know about equity and debt instrument
5. Create awareness about investor protection

UNIT - I

Investment Environment

The investment decision process, Types of Investments – Commodities, Real Estate and Financial Assets (Equity, Mutual funds, Debt), the Indian securities market, the market participants (Stock exchanges, Stock brokers, Clearing House, Depositories, Depository Participants, FIIs, Domestic institutional investors, Individual investors), Online and offline trading in securities, security market indices, sources of financial information, Concept of return and risk, Impact of Taxes and Inflation on returns.

UNIT - II

Analysis of Equity and Debt Instruments

- a) Fixed Income Securities: Bond features, types of bonds, estimating bond yields, Bond Pricing, types of bond risks, default risk and credit rating, Bond market indices.
- b) Approaches to Equity Analysis Introduction to Fundamental Analysis, Technical Analysis, dividend capitalisation models, and price-earnings multiple approach to equity valuation, Intrinsic value, Price to Book value ratio.

UNIT - III

Portfolio Analysis

Portfolio and Diversification, Portfolio Risk and Return; Mutual Funds;

UNIT - IV

Financial Derivatives

Introduction to Financial Derivatives; Financial Derivatives Markets in India

UNIT - V

Investor Protection

Role of SEBI and stock exchanges in investor protection; Investor grievances and their redressal system - insider trading - investor awareness and activism.

Practical Exercises: The learners are required to:

1. Prepare a structure of mutual fund market in India.
2. Prepare a report of different funds
3. Analyse the concept of risk portfolio in calculation of investment amounts and returns.

Text Book

1. Chandra, Prasanna. Investment Analysis and Portfolio Management. McGraw Hill Education

Books for References

1. Jones, C.P. Investments Analysis and Management, Wiley, 8th ed.
2. Rustogi, R.P. Fundamentals of Investment. Sultan Chand & Sons, New Delhi.
3. Vohra N.D. & Bagri B.R., Futures and Options, McGraw Hill Education 5.
Mayo. AnIntroduction to Investment. Cengage Learning.

SEMESTER VI

C C - 19: FOREIGN TRADE PROCEDURE AND DOCUMENTATION

Course Objective: To provide the learners a detailed sketch of Export Import Documentation and Procedures as practiced in India.

Learning Outcomes: After completing the course the learners will be able to:

1. Comprehend the meaning of standardisation of Export Documents
2. Learn the format and preparation of Auxiliary commercial documents
3. Understand the format, preparation and uses of Principle commercial documents
4. Learn the format, preparation and contents of Regulatory documents
5. Understand the step by step procedure for Export and Import

UNIT - I

Need for Export Documentation – Classification of Export Documents: Commercial Documents & Regulatory Documents – Differences – Standardisation of export documents – History - Aligned Documentation System (ADS): Advantages – Master Documents I & II

UNIT - II

Auxiliary Commercial Documents: Features - Proforma Invoice – Shipping Instruction – Insurance Declaration – Shipping Order – Mate's Receipt – Application for Certificate of Origin – Letter to Bank for Negotiation

UNIT - III

Principal Commercial Documents: Characteristics - Commercial Invoice – Packing List – Certificate of Inspection – Insurance Policy - Bill of Lading: Types - Air Way Bill – Certificate of Origin – Bill of Exchange – Shipment Advice – L/C: Importance – Parties to L/C – Contents of L/C – Types of L/C

UNIT - IV

Regulatory Documents: Features - GR form – ARE form – Shipping Bill / Bill of Export – Dock Challan – Freight Payment Certificate – Insurance Premium Payment Certificate – Receipt for Payment of Port Charges – Vehicle Ticket – Other Certificates

UNIT - V

Export Procedure: Steps – Import Procedure - Documents used for Imports: Bill of Entry – Electronic Processing of Export Documentation: Electronic Data Interchange (EDI) : Meaning – Advantages – Indian Customs EDI System(ICES) – Indian Customs and Excise Gateway (ICEGATE): features.

Practical Exercises:

1. Identify the given export documents
2. Assignment on Functions and Service of C&F Agents
3. Presentation on ICES / ICEGATE Portals

Text Book

1. Jain Khushpat. S, Export Import Documentation and Procedure, HPH, Mumbai

Reference Books:

1. P.K. Khurana, Export Management, Galgotia Publishing Company, New Delhi
2. Rakesh Mohan Joshi, International Marketing, Oxford University Press, New Delhi
3. T A S Balagopal, Export Management, Himalaya Publishing House, Mumbai
4. Francis Cherunilam, International Marketing, Himalaya Publishing House, Mumbai

SEMESTER VI

C C - 20: EXPORT LOGISTICS & SHIPPING

Course Objective: To acquaint the learners to theoretical and practical issues related to logistics and shipping as a component of Export Trade.

Learning Outcomes: After completing the course the learners will be able to

1. Understand the role of Logistics in trade
2. Learn an overview of Inventory and Materials management
3. Comprehend the functions of Packing and Packaging in global trade
4. Learn the role of Shipping in export logistics
5. Understand the application of IT in international logistics

UNIT - I

Logistics: Role in the Economy/Organization - Definition - Objectives and Functions. Logistics and Customer Service - Definition of Customer Service- Elements of Customer Service - Phases in Customer Service - Customer Retention

UNIT - II

Inventory and Materials Management: An overview - Procurement and Outsourcing - Inventory: Role and Importance - Characteristics - Importance of Inventory Management in Supply Chain - Types of Inventory - Objectives of Materials management - Materials Planning - Material Handling - Types of Material Handling Equipment

UNIT - III

Packing and Packaging: Packaging: Definition and Functions – Types of Packaging – Packing: Definition and Functions – Types of Packing – Packaging Vs Packing - Containerization- Types of containers – Stuffing - Advantages of Containers - Inland Container Depots (ICDs)

UNIT - IV

Shipping and Export Logistics – Sea transportation – Voyage – Role of shipping in global trade – Forms of shipping - Types of ships - Merits and demerits of sea transportation – Major Sea ports in the world

UNIT - V

Export Logistics - Global Supply Chain – Organisation of Global Logistics- Strategic issues and Barriers to Global Logistics - Logistics Information Systems (LIS): Principles, Functions and structure - Application of IT in logistics: Bar Coding and RIED

Practical Exercises:

1. Prepare a list of Material handling equipment used in trade
2. Write an assignment on packing materials used for export trade
3. Presentation on a selected Sea /Airport in the world

Text Books:

1. Fundamentals of Logistics Management (The Irwin/Mcgraw-Hill Series in Marketing),

Reference Books:

1. Vinod V. Sople, Logistic Management, Pearson Limited.
2. Sudalaimuthu & S. Anthony Raj, Logistics Management for International Business: Text and Cases, PHI Learning.
3. David Grant, Douglas M. Lambert, James R. Stock, Lisa M. Ellram, Fundamentals of Logistics Management, McGraw Hill Higher Education.

SEMESTER VI

DSE - 4(A): INTELLECTUAL PROPERTY RIGHTS

Course Objective: To introduce the learner to the concept and application of Intellectual Property Rights (IPRs) in international trade

Learning Outcomes: After completing the course the learners will be able to

1. Understand the meaning and features of Knowledge Economy
2. Comprehend the concepts of Patents and their application
3. Learn the scope of Trade Marks as an Intellectual Property
4. Learn the applications of Industrial Designs
5. Identify the scope and application of Copyrights

UNIT - I

Knowledge Economy: Meaning – Comparison with Traditional Economy - Intellectual Property Rights (IPRs) – Importance of IPRs in Economy & Business - History of IPRs – Paris Convention and Berne Convention - World Intellectual Property Organization (WIPO): Origin, Objectives and Functions – World Trade Organization (WTO): Origin, Objectives and Functions – Trade Related Aspects of Intellectual Property Rights (TRIPs) – Classification of IPRs under TRIPs.

UNIT - II

Patents: Definition and Scope; An overview of Patents Act, 1970 – Patent Protection: Patentable subject matter - procedure for patenting - Rights of a Patentee; Utility Models – difference between Utility Model and Patent – protection of Utility Model; Trade Secrets – difference between Trade Secrets and Patent - Protection of Trade Secrets.

UNIT - III

Trade Marks: Definition and Scope; An overview of Trade Marks Act, 1999 – Protection of Trade Marks, Service Marks & Well Known Marks: procedure for registration – Rights of Trade Marks holder, Service Marks & Well Known Marks – difference between Trade Mark and Passing Off; difference between Trade Mark and Trade Dress.

UNIT - IV

Industrial Designs: Definition and Scope; An overview of Designs Act, 2000 – Protection of Designs -procedure for registration – Rights of Designs holder - Difference between Industrial Designs and Trade Marks & Trade Dress: Geographical Indications (GI) - Definition and Scope; An overview of Geographical Indication (Registration and Protection) Act, 1999 (GI Act) – Protection of GI – procedure for registration – Rights of GI holders – Difference between GI and Trade Mark.

UNIT - V

Copyrights: Definition and Scope; An overview of Copyrights Act, 1957 – Protection of Copyrights and Related Rights – Rights of Copyrights holder and Related Rights holder – Copy left and Creative Commons.

Practical Exercises:

1. Prepare a list of 50 world famous trade marks
2. Write an assignment on Pros & Cons of Patents
3. Presentation on Copyright infringements

Text Books:

1. Kriti Sharma & Vedant Shukla, Intellectual Property Rights – I, Lexis Nexis, India.
2. Kriti Sharma & Vedant Shukla, Intellectual Property Rights – II, Lexis Nexis, India.

Reference Books:

1. Ganguli, Prabuddha, Intellectual Property Rights: Unleashing the Knowledge Economy, Tata McGraw – Hill Publishing Company.

SEMESTER IV

DSE 4(B): GLOBAL PROMOTION MANAGEMENT

Course Objective: To acquaint the learners with the tools and practices of international promotion

Learning Outcomes: After completing the course the learners will be able to:

1. Learn the meaning of Global Marketing Communication
2. Learn concepts of International Advertising
3. Understand the types of media in international advertising
4. Understand the role of Ad agencies in advertisement creation
5. Identify other elements of Global Promotion

UNIT - I

Global Marketing Communication: Introduction to Integrated Marketing Communication – Importance and features – Global Promotion Mix – Understanding Global Marketing Environment: Segmentation, Targeting and Positioning – Communication Process - Global Brand Promotion - Promotion Budget

UNIT - II

International Advertising: International Advertising Environment: Cultural, Ethical and Legal aspects – Global Advertising objectives - Approaches in international advertising – Emerging trends: Digital advertising - Coordinating and Controlling International Advertising – Barriers in International Advertising

UNIT - III

Global Advertising Media: Classification of Media - Merits and Demerits of each Media – Global Media Strategy – Criteria for media selection: Readership Surveys and TRP – Pitfalls in global media selection - Use of Social Media

UNIT - IV

Advertising Agency: Role of Advertising agency in Global Promotion – Types of Ad agencies - Functions of an Ad Agency – Functional areas of an ad agency: Creative, Media and Client Servicing - Selection of an Ad agency - Supporting agencies - Management of Global Promotional campaign.

UNIT - V

Other Promotional Techniques: Scope of Direct/Online Marketing in International Business – Sales Promotion and Point of Purchase Materials – Stores Promotion – Influencer Marketing – Role of Trade Fairs and exhibitions: Types of fairs – Public Relations – Personal selling - Sponsorships

Practical Exercises:

1. Prepare a list of 10 major Ad agencies in the world and their clients
2. Write an assignment on issues in Global advertising
3. Make a presentation on any Global Trade Fair

Text Book

1. Kirti Dutta, Integrated Marketing Communications, Oxford University Press

Reference Books:

1. Terence Shimp and J. Craig Andrews, Advertising Promotion and Other Aspects of Integrated Marketing Communications, South-Western College Publishing
2. Belch, Advertising and Promotion – An Integrated Marketing Communications Perspective, McGraw Hill Education
3. Kruti Shah, Advertising and Integrated Marketing Communications, McGraw Hill education
4. Kenneth Clow and Donald Baack, Integrated Advertising, Promotion and Marketing Communications, Pearson
4. Neelamegam. V, International Trade, Vrinda Publications, New Delhi

SEMESTER VI

SEC - 4: ENTREPRENEURSHIP DEVELOPMENT

Course Objectives: To expose students to the concepts of Entrepreneurship and to enable them to start a small business enterprise.

Learning Outcomes: After completion of the course, learners will be able to:

1. Discern distinct entrepreneurial traits;
2. Identify the parameters to assess opportunities and constraints for new business ideas;
3. Develop a business idea by adopting systematic process; Design strategies for successful implementation of ideas;
4. Analyse the institutional finance & Support to entrepreneurs. The steps involved in setting up of micro and small enterprises.
5. Create a Business Plan.

UNIT - I

Entrepreneurship: Meaning – Evaluation of the concept of the entrepreneur – Characteristics of successful entrepreneur – Functions – Needs for an entrepreneur – Types of an Entrepreneur – Intrapreneur - Growth of Entrepreneurship in India – Role of Entrepreneurship in Economic Development.

Women Entrepreneurship: Concept of Women Entrepreneur – Functions of Women Entrepreneur

– Growth of Women Entrepreneurship in India – Problems of Women Entrepreneur – Developing Women Entrepreneur – Limitations of Women Entrepreneur – Institutional support and Assistance to Women Entrepreneur.

UNIT - II

Entrepreneurial Development Programmes: Meaning of Entrepreneurial competency – Major Entrepreneurial competencies – Meaning of EDP – Need for EDP – Objectives of EDP – EDP in India - Phases of EDP – Problems of EDP.

UNIT - III

Institutional Finance & Support to Entrepreneur: Need for Institutional finance – Commercial banks – IDBI – IFCI – ICICI – IRBI – SFC – SIDCS – SIDBI – EXIM bank – Need for institutional support – NSIC – SIDO – SSIB – SSID – SISI – DIC – TCO.

UNIT - IV

Micro & Small Enterprises: Meaning – Definition – Micro & Macro units –Characteristics, Objectives and essentials of Small Scale Enterprises – Steps in stepping up of small enterprises – Role of micro enterprises in economic development – Problems of Micro and small Enterprises

UNIT - V

Sources of business ideas and tests of feasibility: Significance of writing the business plan/ project proposal including feasibility analysis; Contents of business plan/ project proposal; Designing business processes, location, layout, operation, planning & control; preparation of project report (various aspects of the project report such as size of investment, nature of product, sourcing of material, market potential may be covered); Project submission/ presentation and appraisal thereof by external agencies, such as financial/non- financial institutions

Mobilizing Resources

Mobilizing resources for start-up. Accommodation and utilities; Preliminary contracts with the vendors, suppliers, bankers, principal customers; Contract management: Basic start-up problems.

Practical Exercises: The learners are required to:

1. Discuss various cases of entrepreneurship and distinguish between different entrepreneurial traits.
2. Analyse and interpret case study on business philosophy at Tata Group, Aditya Birla Group, Reliance Industries Limited, and similar organisations.
3. Analyse and present the key initiatives of Government of India for promoting entrepreneurship in the country for any one business area.
4. Develop a business idea and conduct a feasibility analysis of the same.
5. Participate in Business Plan Competition-designing a business plan proposal and identifying alternative sources of raising finance for startup.

Text Book:

1. S. S. Khanka, Entrepreneurial Development, Revised Ed (2013), S. Chand & Company Ltd., New Delhi.
2. Renu Arora, S.K. Sood, Revised Ed. 2004, Entrepreneurial Development, Kalyani Publishers, Ludhiana.
3. Desai, V., Dynamics of Entrepreneurial Development and Management, Himalaya Publishing House, Mumbai.

Books for Reference:

1. Desai, V. (2009). *Dynamics of Entrepreneurial Development and Management*. Mumbai: Himalaya Publishing House.
2. Dollinger, M. J. (2008). *Entrepreneurship: Strategies and Resources*. New Jersey: Prentice Hall.

3. Hisrich, R., Peters, M., & Shepherd, D. (2017). *Entrepreneurship*. New York: McGrawHill Education.
4. Rao, T. V., & Kuratko, D. F. (2012). *Entrepreneurship: A South Asian Perspective*. Boston: Cengage Learning.
5. Yadav, V, & Goyal, P. (2015). User innovation and entrepreneurship: case studies from rural India. *Journal of Entrepreneurship & Innovation*, 4(5). Retrieved from <https://link.springer.com/article/10.1186/s13731-015-0018-4>.