

PONDICHERRY UNIVERSITY



NEP SYLLABUS AND REGULATIONS FOR

B.COM. FOREIGN TRADE (HONORS)

AFFILIATED COLLEGES

FROM THE ACADEMIC YEAR (2023-24)

PONDICHERRY UNIVERSITY

BACHELOR OF COMMERCE (B.COM) DEGREE COURSE- NEP REGULATIONS (WITH EFFECT FROM ACADEMIC YEAR 2023-24 onwards)

AIM OF THE COURSE:

The B. Com (General / Foreign Trade/Corporate Secretaryship / Co-operative Management/ Professional Accounting) 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 thereof 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/ Professional Accounting) Degree programme shall be for four academic years of eight semesters with exit options.

ELIGIBILITY FOR ADMISSION:

Candidates for admission to the first year of the B. Com (General / Foreign Trade / Corporate Secretaryship / Co-operative Management Professional Accounting)) 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/ Professional Accounting) Degree shall comprise the following.

Part I - Language (For the First two years only: Any one of the Part I language 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 NEP guidelines from time to time.

Part II - English for First two years only). The syllabus and text books for the English courses areas prescribed by Pondicherry University NEP guidelines from time to time.

Part III – Includes Major Disciplinary courses (MJD compulsory) and Minor Disciplinary courses, (MID choose as per requirement given in the course structure), Multi-Disciplinary courses (MLD compulsory), Ability Enhancement Compulsory Courses(AECC), Skill Enhancement Courses(SEC) (any one) and NEP value Added Course (I & II compulsory). 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 (In line with CBCS prescriptions with few changes)

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

Internal Assessment for the courses which have practical like Computer Applications in Business / E-Commerce two practical exams (10marks each) are to be conducted with 20 marks in total and 5 marks for attendance as prescribed above. It is required to add theory questions 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 120/160 credits by clearing all the required courses shall be declared as pass and entitled to get B. Com Degree and B. Com (Honesty) respectively 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 under NEP also.

AWARD OF THE DEGREE:

The student should have undergone the prescribed course of study with the exit option for a period of not less than 4 years and passed the prescribed examination in all the courses / years. Further, a Student will get a maximum of 6/8 years only from the year of admission to pass all the courses and get the B. Com Degree and B. Com (Hons) respectively as prescribed by the NEP guidelines of Pondicherry University time to time.

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 (5X2Marks=10Marks)

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

SECTION C: Answer any 2 out of 3 questions (2X15 Marks = 30 Marks)

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 (15weeksx2hours) 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 student's ratio of 1:20. Faculties 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 degree and NET / Ph.D. in the respective subjects.

Minimum Number of Faculty Required:

Semester	Subject	No. of Faculty Required	Semester	Subject	No. of Faculty Required
I	Basic Language and Literature (AEC)	1	II	Basic Language and Literature (AEC)	1
	Functional Language (AEC)	1		Functional Language (AEC)	1
	Spoken Communication (AEC)			Spoken Communication (AEC)	
	MJD Major Subjects	3		MJD Major Subjects	3
	Minor (MID) Subjects	1		Minor (MID) Subjects	1
	SEC Subjects	0		SEC Subjects	0
III	Basic Language and Literature (AEC)	1	IV	Basic Language and Literature (AEC)	1
	Functional Language (AEC)	1		Functional Language (AEC)	1
	Spoken Communication (AEC)			Spoken Communication (AEC)	
	MJD Major Subjects	5		MJD Major Subjects	5
	Minor (MID) Subjects	0		Minor (MID) Subjects	0
	SEC Subjects	0		WP/Internship	
V	MJD Major Subjects	5	VI	MJD Major Subjects	5
	Minor (MID) Subjects	0		Minor (MID) Subjects	0
	SEC Subjects	0		-	
VII	MJD Major Subjects	3	VIII	MJD Major Subjects	2
	Minor (MID) Subjects	2		Minor (MID) Subjects	3

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 learnings 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 stake holders.
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 official's / 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 backup should also have 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 subject 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 student's 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.



PONDICHERRY UNIVERSITY

PUDUCHERRY

B. Com (FOREIGN TRADE)

DEGREE PROGRAMME

SEMESTER PATTERN

UNDER NEP

B. COM (FOREIGN TRADE) COURSE STRUCTURE - UNDER NEP

SEMESTER WISE CREDITS AND HOURS OF WORK

WITH EFFECT FROM ACADEMIC YEAR 2023 – 2024

ANNEXURE II

SEMESTER WISE CREDITS AND HOURS OF WORK AS PER NEP-B. Com (Foreign Trade)

SEMESTER I				
Code No	Nature of Course	Title of the Course	Credits	Teaching Hours
MJD 1	Major Disciplinary courses (Compulsory)	MJD 1: Financial Accounting	4	5
MID 1	Minor Disciplinary courses (Choose anyone)	MID 1 (A): Business Economics	4	5
		MID 1 (B): Financial Literacy		
		MID 1 (C): Business Environment		
MLD 1	Multi-Disciplinary Courses (Compulsory)	<i>MLD-1 Natural Sciences</i>	3	4
		MLD 1 (A): Herbal Nutrition		
		MLD 1 (B): Basic Botany		
		MLD 1 (C): Basic Zoology		
		MLD 1 (D): Basic Microbiology		
		MLD 1 (E): Fundamentals of Biotechnology		
AEC 1 & 2	Ability Enhancement courses 1 & 2 English or Indian Language	AEC 1 (A): Basic Language and Literature	2+1	4
		AEC 1 (B): Functional Language		
		AEC 1 (C): Spoken communication		
		AEC 2 (A): Basic Language and Literature		
		AEC 2 (B): Functional Language		
		AEC 2 (C): Spoken communication		
SEC 1	Skill Enhancement Course (Choose anyone)	SEC 1 (A): Entrepreneurial Skills & Practices	3	4
		SEC 1 (B): Personality Dynamics		
		SEC 1 (C): Computational Skills		
VAC 1 & 2	NEP Value added common courses 1 & 2 (Compulsory)	VAC 1: Environmental Education	2	4
		VAC 2: Understanding India (Theory / Field based)	2	4
		Total Credits / Total Hours of Work	20 Credits	30 Hours

SEMESTER II				
Code No	Nature of Course	Title of the Course	Credits	Teaching Hours
MJD 2	Major Disciplinary courses (Compulsory)	MJD 2: Business Organisations & Management	4	5
MID 2	Minor Disciplinary courses (Choose anyone)	MID 2 (A): Fundamentals of International Trade	4	5
		MID 2 (B): Principles of Insurance		
		MID 2 (C): Indian Economy Performance & Policies		
MLD 2	Multi-Disciplinary courses (Compulsory)	<i>MLD-2 Physical Sciences</i>	3	4
		MLD 2 (A): Electronics in Everyday Life		
		MLD 2 (B): Chemistry in Everyday Life		
		MLD 2 (C): Science and Society		
		MLD 2 (D): Energy in Everyday Life		
		MLD 2 (E): Basics Mathematics		
AEC 3 & 4	Ability Enhancement courses 3 & 4 English or Indian Language	AEC 3 (A): Basic Language and Literature	2+1	4
		AEC 3 (B): Functional Language		
		AEC 3 (C): Spoken communication		
		AEC 4 (A): Basic Language and Literature		
		AEC 4 (B): Functional Language		
		AEC 4 (C): Spoken communication		
SEC 2	Skill Enhancement Course (Choose anyone)	SEC 2 (A): Accounting in Excel	3	4
		SEC 2 (B): E-Filling		
		SEC 2 (C): E-Commerce		
VAC 3 & 4	NEP Value added common courses 3 & 4 (Compulsory)	VAC 3: Health &Wellness / Yoga Education	2	4
		VAC 4: Digital Technology Education (Theory/Field based)	2	4
		Total Credits / Total Hours of Work	20 Credits	30 Hours

SEMESTER III

Code No	Nature of Course	Title of the Course	Credits	Teaching Hours
MJD 3	Major Disciplinary courses (Compulsory)	MJD 3: Business Law	4	5
MJD 4		MJD 4: Marketing Management	4	5
MID 3	Minor Disciplinary courses (Choose anyone)	MID 3 (A): Foreign Trade Promotion	4	5
		MID 3 (B): Advanced Accountancy		
		MID 3 (C): Organisational Behaviour		
MLD 3	Multi- Disciplinary courses (Compulsory)	<i>MLD-3. Humanities / Social Sciences</i>	3	4
		MLD 3 (A) Basic Economics Concepts and Measurement		
		MLD 3 (B) Basics of Accounting		
		MLD 3 (C) French for Beginners		
		MLD 3 (D) Commercial Geography		
		MLD 3 (E) Introduction to Public Administration		
AEC 5 & 6	Ability Enhancement courses 5 & 6 English or Indian Language	AEC 5 (A) Basic Language and Literature	2+1	4
		AEC 5 (B) Functional Language		
		AEC 5 (C) Spoken communication		
		AEC 6 (A) Basic Language and Literature		
		AEC 6 (B) Functional Language		
		AEC 6 (C) Spoken communication		
SEC 3	Skill Enhancement Course (Choose anyone)	SEC 3 (A) E-Banking Practices	3	4
		SEC 3 (B) Tally-Prime		
		SEC 3 (C) Web Designing		
		Total Credits / Total Hours of Work	20 Credits	27 Hours

SEMESTER IV				
Code No	Nature of Course	Title of the Course	Credits	Teaching Hours
MJD 5	Major Disciplinary courses (Compulsory)	MJD 5: Cost Accounting	4	5
MJD 6		MJD 6: Company Law	4	5
MJD 7		MJD 7: Business Statistics	4	5
MID 4	Minor Disciplinary courses (Choose anyone)	MID 4 (A): Goods & Services Tax & Excise Duty	4	5
		MID 4 (B): Digital Marketing		
		MID 4 (C): International Trade Legislation		
AEC 7 & 8	Ability Enhancement courses 7 & 8 English or Indian Language	AEC 7 (A): Basic Language and Literature	2+1	4
		AEC 7 (B): Functional Language		
		AEC 7 (C): Spoken communication		
		AEC 8 (A): Basic Language and Literature		
		AEC 8 (B): Functional Language		
		AEC 8 (C): Spoken communication		
Project	WP / Internship	Community Engagement	2	6
		Total Credits / Total Hours of Work	20 Credits	30 Hours

SEMESTER V				
Code No	Nature of Course	Title of the Course	Credits	Teaching Hours
MJD 8	Major Disciplinary courses (Compulsory)	MJD 8: Management Accounting	4	5
MJD 9		MJD 9: Computer Skills for Business	4	5
MJD 10		MJD 10: Income Tax Law & Practice	4	5
MID 5	Minor Disciplinary courses (Choose anyone)	MID 5 (A): EXIM Financing & Insurance	4	5
		MID 5 (B): Global Cross-Cultural Management		
		MID 5 (C): Global Promotion Management		
SEC 4	Skill Enhancement Course	MJD15: Summer Internship	4	6
		Total Credits / Total Hours of Work	20 Credits	26 Hours

SEMESTER VI				
Code No	Nature of Course	Title of the Course	Credits	Teaching Hours
MJD 11	Major Disciplinary courses (Compulsory)	MJD 11: International Financial institutions & Markets	4	5
MJD 12		MJD 12: Global Resources	4	5
MJD 13		MJD 13: Goods & Services Tax and Customs Duty	4	5
MJD 14		MJD 14: Foreign Trade Procedures & Documentation	4	5
MID 6	Minor Disciplinary courses (Choose anyone)	MID 6 (A): International Financial Management	4	5
		MID 6 (B): International Operations Management		
		MID 6 (C): International Economics		
		Total Credits / Total Hours of Work	20 Credits	25 Hours

SEMESTER VII				
Code No	Nature of Course	Title of the Course	Credits	Teaching Hours
MJD 16	Major Disciplinary courses (Compulsory)	MJD 16: FOREX Management	4	5
MJD17		MJD 17: Trade Analytics / Intellectual Property Rights	4	5
MJD18		MJD 18: International Marketing	4	5
MID7	Minor Disciplinary courses (Choose anyone)	MID 7 (A): Export Logistics & Shipping	4	5
		MID 7 (B): International Retailing		
		MID 7 (C): International Marketing Research		
MID8		MID 8 (A): Research Methodology	4	5
		MID 8 (B): Risk Management in International Business		
		MID 8 (C): Applied Econometrics		
		Total Credits / Total Hours of Work	20 Credits	25 Hours

SEMESTER VIII

Code No	Nature of Course	Title of the Course	Credits	Teaching Hours
MJD19	Major Disciplinary courses (Compulsory)	MJD 19: Overseas Project Management	4	5
MJD20		MJD 20: New Venture Creation for Export Start-ups	4	5
MID	Research Project or Major Disciplinary Course (Choose anyone) Or 3 Major Disciplinary Courses	Research Project (Alternatively)	12	15
		Or		
		MID 1: International Services Marketing	3*4	3*5
		MID 2. Intellectual Property Rights		
		MID 3. Financial Derivatives & Risk Management		
		Total Credits / Total Hours of Work	20 Credits	25 Hours

Note: 1.

2.

Syllabus for semester wise courses

SEMESTER I				
Code No	Nature of Course	Title of the Course	Credits	Teaching Hours
MJD 1	Major Disciplinary courses (Compulsory)	MJD-1: Financial Accounting	4	5
MID 1	Minor Disciplinary Courses (Choose anyone)	MID-1(A): Business Economics	4	5
		MID-1(B): Financial Literacy		
		MID-1(C): Business Environment		
MLD 1	Multi-Disciplinary Courses (Compulsory)	<i>MLD-1 Natural Sciences</i>	3	4
		MLD-1 (A): Herbal Nutrition		
		MLD-1 (B): Basic Botany		
		MLD-1 (C): Basic Zoology		
		MLD-1 (D): Basic Microbiology		
		MLD-1 (E): Fundamentals of Biotechnology		
AEC 1 & 2	Ability Enhancement courses 1 & 2 English or Indian Language	AEC-1 (A): Basic Language and Literature	2+1	4
		AEC-1 (B): Functional Language		
		AEC-1 (C): Spoken communication		
		AEC-2 (A): Basic Language and Literature		
		AEC-2 (B): Functional Language		
		AEC-2 (C): Spoken communication		
SEC 1	Skill Enhancement Course (Choose anyone)	SEC-1 (A): Entrepreneurial Skills & Practices	3	4
		SEC-1 (B): Personality Dynamics		
		SEC-1 (C): Computational Skills		
VAC 1 & 2	NEP Value Added Common Courses 1 & 2 (Compulsory)	VAC-1: Environmental Education	2	4
		VAC-2: Understanding India (Theory / Field based)	2	4
		Total Credits / Total Hours of Work	20 Credits	30 Hours

SEMESTER-I

MJD-1: FINANCIAL ACCOUNTING

Course Objectives: 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:

- Explain Journal, Subsidiary books, ledger, Trial Balance and rectifying journal entries.
- Prepare Bank Reconciliation Statement and record the transactions
- To Analyse and prepare the final accounts of a sole traders.
- Familiarize with the various methods of depreciation as per AS6

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 - Cashbook – Single column, Double column and Three column cashbook – 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

MID-1 (A): 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:

- Apply concept of demand analysis in real life;
- Study various effects in changes in demand and supply in consumption;
- Visit local markets and classify firms into various markets;
- Visit any industrial unit and study its production process;
- Prepare a production schedule for a hypothetical product under and particular condition of demand supply;
- Visit any industrial unit and classify its cost into fixed and variable costs;
- 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 Graw Hill Publishing Company Ltd, New Delhi
2. CA. G. Sekar, CA. B. Saravana Prasath, Business Economics & Business and Commercial Knowledge, Padhukas Publications, Chennai, 2019.
3. ICAI, Study Material, June, 2020.

SEMESTER I

MID-1 (B): FINANCIAL LITERACY

Learning Objectives

The Learning Objectives of this course are as follows:

- Familiarity with different aspects of financial literacy such as savings, investment, taxation, and insurance
- Understand the relevance and process of financial planning
- Promote financial well-being

Learning outcomes

The Learning Outcomes of this course are as follows:

- Develop proficiency for personal and family financial planning
- Apply the concept of investment planning
- Ability to analyse banking and insurance products
- Personal tax planning

UNIT- I

Financial Planning and Financial Products (3 Weeks): Introduction to Savings - Time value of money - Management of spending and financial discipline.

UNIT- II

Banking and Digital Payment (4 Weeks): Banking products and services - Digitisation of financial transactions: Debit Cards {ATM Cards) and Credit Cards - Net banking and UPI, digital wallets - Security and precautions against Ponzi schemes and online frauds.

UNIT- III

Investment Planning and Management (4 Weeks): Investment opportunity and financial products - Insurance Planning: Life and non-life including medical insurance schemes.

UNIT- IV

Personal Tax (4 Weeks): Introduction to basic Tax Structure in India for personal taxation - Aspects of Personal tax planning - Exemptions and deductions for individuals - e-filing.

Note: Some of the theoretical concepts would be dealt with during practice hours.

Practical component (if any) - (15 Weeks)

- Regular class activities to enhance students' understanding of topics and the application of concepts. The case study method may be followed as a teaching pedagogy.
- Numerical questions pertaining to each unit wherever applicable should be practiced.
- For the second unit, students may be assigned a project wherein they can log on to the website of various banks and conduct an in-depth analysis and comparison of various financial products offered.
- For Unit III, a Project related to building a dummy portfolio of stocks and tracking their returns may be given.
- An investment budget may be given to the students to select investment options that maximize the return and minimize the tax implications.
- For the last unit, students may also file a dummy IT return to get hands-on experience with e-filing.
- Students may conduct a financial literacy survey among at least 25 respondents to measure the level of financial literacy and share the findings in the awareness in the form of a report.
- Any other Practical/Practice as decided from time to time

Essential / Recommended readings

- Introduction to Financial Planning (4th Edition 2017)- Indian Institute of Banking & Finance.
- Sinha, Madhu. Financial Planning: A Ready Reckoner July 2017, McGraw Hill.

Suggested Readings

- Halan, Monika, Let's Talk Money: You've Worked Hard for It, Now Make It Work for You, July 2018 Harper Business.
- Pandit, Amar: The Only Financial Planning Book that You Will Ever Need, Network Publications Ltd.

SEMESTER – I

MID-1(C): BUSINESS ENVIRONMENT

Course Objectives: To realize the importance of micro and macro environmental factors for business decisions.

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

- Know and analysis different business environment
- Conduct a business analysis of the local environment
- Understand the major problems in Indian Economy
- Know about five-year planning and LPG on different sectors
- Explain the concept of social and political responsibilities of Business

UNIT- I

Indian Business Environment: Concept, components, and importance- Indian economy; features of mixed economy- major problems in Indian economy – poverty, inequalities, unemployment, and population.

UNIT- II

Economic Environment: Business and economic environment – Economic Systems – Economic parameters and their impact on business – five-year planning – Economic reforms – Liberalisation; Privatisation; Globalisation – Impact on LPG on different sectors, Foreign Investments – MNCs.

UNIT- III

Industrial and Technological Environment: Business Environment and IPRS – Industrial Licensing– Anti-social Trends and practices – Regulation Monopoly and Restrictive Trade Practices.

UNIT- IV

Social and Political Environment: Political Environment – Government and business relationship in India – Provision of Indian constitution pertaining to business – Social responsibility of business – Business and society – Ethical issues and value in business – corporate social policies, issues and challenges.

UNIT- V

Natural and Technological Environment: Innovation, technological leadership and followership, sources of technological dynamics, impact of technology on globalization, transfer of technology, time lags in technology introduction, Status of technology in India; Management of technology; Features and Impact of technology.

Practical Exercises:

The learners are required to:

- To visit Companies & collect details about technologies upgradation
- Suggest practical measures to overcome unemployment in India
- Prepare LPG Status in India vs other countries.

Text Book:

K. Aswathappa, 2014: Essentials of Business Environment, Himalaya Publishing House, New Delhi.

Books for References:

1. Francis Cherunilam, 2016: Business Environment Text and cases, 25th Edition, Himalaya Publishing House, Mumbai.
2. Dr. K. Chidambaram and Dr. V. Alagappan, 2012: Business Environments, Vikas Publishing House Pvt Ltd., New Delhi.

SEMESTER – I

MLD 1 (A): HERBAL NUTRITION

Learning Outcomes Students will be able to:

- gain knowledge on common herbs used as food, their botanical classification and culinary use
- acquire knowledge on herbs and their drug interactions, toxicity and herbal product regulations

Course Outcomes:

- Acquire more knowledge about the common herbs, their nutritional properties and their regulations
- Gains more knowledge about the healing properties of common medicinal plants and their use in traditional healthcare systems
- Utilize these herbs as food and supplements

UNIT-I

Definition of herb, herbal Nutrition, Selection, identification and authentication of herbs, Processing of herbal raw material. Introduction to Medicinally important Plant parts: Fruits, Leaves, Stem and its modifications (underground and aerial), Roots. Importance of medicinal plants – role in human health care – health and balanced diet.

UNIT-II

Study of some medicinally important families with reference to systematic position. Diagnostic features and medicinal uses only: Meliaceae, Myrtaceae, Apiaceae, Asclepiadaceae, Solanaceae, Lamiaceae, Euphorbiaceae, Zingiberaceae, Musaceae and Poaceae. Cultivation methods – Crop protection – Harvesting – Storage and Protection – Marketing and utilization- Export of medicinally important (General aspects).

UNIT-III

Nutritional content of common Indian herbs, Phenolic content, Carotenoids, minerals and essential oils. Significance of common herbs, culinary herbs, cooking methods of herbs – Basil, Cherril, Chimes, Cilantro, Dill, Mint, Oregano, Parsley, Rosemary, Sage, Tarragon, Thyme, Lemongrass.

UNIT-IV

Plants in day today life – Ocimum sanctum, Centella asiatica, Solanum trilobatum, Cassia auriculata, Aloe vera. Nutritive and medicinal value of some fruits (Guava, Sapota, Orange, Mango, Banana, Lemon, Pomegranate) and vegetables - Greens (Moringa, Solanum nigrum) Cabbage.

UNIT V

Common herbal dietary supplements, possible side effects and drug interactions – Black cohosh, Cranberry, Curcumin, Echinacea, Garlic, Ginkobiloba, Gingeng, Goldenseal, Greentea extract, Kava-kava, Milk thistle, Saw pal,etto, St.John's wort, Valerian, Phrmacokineics of herbal supplements.

Text Books:

1. Gokhale, S.S., C.K.Kokate and A.P. Purohit (1994) Pharmacognosy. Nirali Prakashan. Pune.
2. Faroogi, A.A., and B.S. Sreeramu (2004). Cultivation of Medicinal and Aromatic Crops. University Press (India) Pvt. Ltd., Hyderabad.

References:

1. Mukherjee, P.W. Quality Control of Herbal Drugs: An Approach to Evaluation of Botanicals. Business Horizons Publishers, New Delhi, India, 2002.
2. Herb Nutrient and drug interactions: Clinical implications and therapeutic strategies (2008) Mitchell Bebel Stargrove Jonathan Treasure Dwight L. McKee, Published by Elsevier - Health Sciences Division

WEBLINKS

1. Natural Medicines Comprehensive Database. Available at <http://www.naturaldatabase.com> last accessed on April 2, 2013
2. <https://www.aafp.org/pubs/afp/issues/2017/0715/p101.html>

SEMESTER – I

MLD 1 (B): BASIC BOTANY

Course Objective and Outcome: This course will provide an understanding on plant cells, major plant groups and plant ecology and diversity. On successful completion of the course, students will be able to understand – the cell and its types with emphasis on plant cells; the major groups of plants; the concept of ecology and biodiversity and the importance of plants and their role in human life.

UNIT-I

Cell and Anatomy: Introduction to cell and its types - Prokaryotes and Eukaryotes; Study of plant cells; Introduction to tissues - simple and complex; Study of Leaf - monocot and dicot; Structure and function of flower.

UNIT-II

Ecology and Plant Diversity: Five Kingdom concept; Study of major groups - Bacteria, Algae, Fungi, Bryophytes, Pteridophytes, Gymnosperm and Angiosperm (only general characteristics) - Concepts of ecology; Structure and function of ecosystem; Trophic organization - food chain and food web; Ecological pyramid; Ecosystem types in India; Case study of any one of the following in relation to Andaman and Nicobar Islands - forest ecosystem, aquatic ecosystem (marine or freshwater) and mountain ecosystem. Concept of biodiversity hotspot.

UNIT-III

Plants and Human Affairs: Important vascular plants and products used as food, textiles and medicines, oils and perfumes; Spices of Andaman & Nicobar Islands; Study of harmful plants; Advantages and disadvantages of genetically modified plants.

Reading List:

1. Campbell NA, Reece JB (2008) Biology, 8th edition, Pearson Benjamin Cummings, San Francisco.
2. Evert RF, Eichhorn SE (2012) Raven Biology of Plants, 8th edition, New York, NY: W.H. Freeman and Company.
3. Singh V, Pandey PC, Jain DK (2001) A Text Book of Botany. Meerut, UP: Rastogi and Co.
4. Odum EP (2005) Fundamentals of ecology. Cengage Learning India Pvt. Ltd., New Delhi.
5. The dition. Ambasht and Ambasht (2002) A text book of Plant Ecology. CBS publisher and Distributor.

SEMESTER – I

MLD 1 (C): BASIC ZOOLOGY

Course Objective and Outcome: The objective of the paper is to understand biodiversity, habitat, adaptation organization of animals and their economic importance. At the end of the course the students will understand the significance of animals in the biosphere and their economic importance and need for the conservation of their habitats.

UNIT-I

General classification of Animal Kingdom – general characteristics of Invertebrate, Chordata and Vertebrata. Parasites of human – Plasmodium, Tapeworm. Vector and vector control – mosquitoes.

UNIT-II

Economic importance of insects – honey bee, silk worm. Economic importance of Mollusca – pearl oysters, shells. Fish culture.

UNIT III

Geographical distribution of animals; Land and aquatic animals; Corals and coral reefs; Importance and threats to biodiversity.

Reading List

1. Arumugam N. (2017). Developmental Zoology, Saras Publication, Nagarcoil, Tamilnadu.
2. Ghosh, K.C. and Manna, B. (2015): Practical Zoology, New Central Book Agency, Kolkata
3. Nair NC, Leelavathy S, Soundara Pandian N and Arumugam N. (2013). A Text Book of Invertebrates, Saras Publication Nagercoil, Tamilnadu.
4. Thangamani A, Prasannakumar S, Narayanan LM, Arumugam N. (2013). A Text Book of Chordates, Saras Publication, Nagercoil, Tamilnadu.

SEMESTER – I

MLD 1 (D): BASIC MICROBIOLOGY

Course objective:

To understand the basics of microbiology and to know the role in environment. To provide fundamental understanding of the microbial world, basic structure and functions of microbes, metabolism, nutrition, their diversity, physiology and relationship to environment and human health. To impart practical skills of isolation and manipulating conditions for their propagation. To ensure the students to understand about the structure and function of microorganisms.

UNIT – I

Microbial Diversity: Basics of microbiology, History and Scope of microbiology, General features and Classification of Archaea, Bacteria, Fungi, Algae, Protozoa, Viruses and Prions. Differences between prokaryotic and eukaryotic organisms.

UNIT- II

Ultrastructure of Bacteria: Sub-cellular structures - Cell wall of bacteria and its biosynthesis, Cell envelope - capsule and slime layer, Cellular appendages - pili, flagella and fimbriae, Cell membrane, inclusion bodies, Plasmid DNA and chromosomal DNA. Bacterial genetics - conjugation, transduction (generalized and specialized), and transformation.

UNIT - III

Microscopy: Staining - Principles and types of staining (simple and differential) Microscopy -Instrumentation, principles and applications of light microscopes (bright field, dark field, phase contrast, fluorescent microscopes) and electron microscopes (transmission and scanning electron microscopes).

UNIT – IV

Microbial Nutrition: Classification of microorganisms based on their nutritional types, Preparation of media, types of media, culturing of microbes, Microbial growth curve, viral replication: lytic and lysogenic cycles, Isolation, preservation and maintenance of microorganisms, Aerobic and Anaerobic culturing of bacteria, Effect of biotic and abiotic factors on the growth of organisms.

UNIT - V

Microbial Control: Sterilization, disinfection, antiseptics, fumigation. Physical control: Temperature (moist heat, autoclave, dry heat, hot air oven and incinerators), desiccation, osmotic pressure, radiation, UV-light, electricity, ultrasonic sound waves, filtration. Chemical control: Antiseptics and disinfectants (halogens, alcohol, gaseous sterilization)

Course Learning Outcomes:

Students will be able to:

- Define the science of microbiology, its development and importance in human welfare.
- Describe historical concept of spontaneous generation and the experiments performed to disprove.
- Describe some of the general methods used in the study of microorganisms.
- Recognize and compare structure and function of microbes and factors affecting microbial growth.
- Demonstrate aseptic microbiological techniques in the laboratory and check sources of microbial contamination and their control.

Text Books:

1. M.J. Pelczar Jr. E.C.S. Chan and N.R. Kreig, Microbiology (5th edition), Tata MaCraw-Hill, New Delhi.
2. R. Ananthanarayanan. and C.K. Jayaram Panickar, Text book of Microbiology (9th edition), Orient Longman Publications, New Delhi.
3. Lansing M. Prescott, John. P. Harley, Donald A. Klein, 1999. Microbiology (9th edition) WCB MaCraw-Hill, New York.

Further Reading:

1. Sundararajan S (2003). College Microbiology, revised edition, Vardhana publications, Bangalore.
2. R.C. Dubey, D.K. Maheswari, A Text book of Microbiology (2005), S. Chand & C7ompany Ltd. New Delhi

SEMESTER – I

MLD 1 (E): FUNDAMENTALS OF BIOTECHNOLOGY

Learning Objective: This course introduces the basics and fundamental concepts of biotechnology that covers the diversity of life, different kingdoms of living life, as well as applications of biotechnology in several fields.

Course Outcome: The students will be able to learn the basics biology, classification of the living organisms, nomenclature, and anatomy of different living systems. Also, they will be learned cell biology and application of biotechnology.

UNIT I

Biodiversity and Classification: Classification of the living organisms -five kingdom classification concepts. Salient features of animals-non-chordates up to phylum level and chordates up to class level;salient features of plants -Angiosperms up to class.

UNIT II

Structural arrangements of animal and plant systems: Anatomy and functions of animal organs-digestive, circulatory, respiratory, nervous, and reproductive. Anatomy and functions of dicots and monocots plants.

UNIT III

Cell-Fundamental unit of life: Differentiate between plant and animal cell; cell envelope; cell membrane, cell wall. Cellular organelles - structure and function; endoplasmic reticulum, Golgiapparatus, lysosomes, vacuoles, mitochondria, ribosomes, plastids, microbodies; cytoskeleton, cilia, flagella, centrioles; nucleus.

UNIT IV

Human Diseases and Public Health Issues: Pathogens and parasites causing human diseases (dengue, chikungunya, dengue, filariasis, ascariasis, typhoid, pneumonia, common cold, amoebiasis, ring worm) and their control; cancer, diabetes, HIV and AIDS; Adolescence - drug and alcohol abuse.

UNIT V

Biotechnological Applications: General perspectives of Biotechnology: Genetic engineering applications of biotechnology. Application of Biotechnology in health and agriculture: Production of Human insulin and vaccines.

Text Books

1. The Cell: A Molecular Approach. 2019, 8th Edition, Oxford University Press, Author: Geoffrey Cooper.
2. Biotechnology Fundamentals, 2017, 2nd Edition, CRC Press, Author: Firdos Alam Khan
3. Life: The Science of Biology, 2012, 10th Edition. Authors: David E. Sadava, David M. Hillis, H. Craig Heller and May Berenbaum.
4. Biology of Plants, 2005, 7th Edition, New York: W.H. Freeman and Company. ISBN 0- 7167-1007-2 Authors: Raven Peter H, Evert Ray F and Eichhorn, Susan E.

General Microbiology, 2007, 5th edition, MacMillan Press. Authors: Stanier R. Y, Adelberg E.A and Ingraham J. L

SEMESTER I

SEC-1 (A): ENTREPRENEURSHIP SKILLS AND PRACTICES

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:

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

(P.T.O)

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:

- Discuss various cases of entrepreneurship and distinguish between different entrepreneurial traits.
- Analyse and interpret case study on business philosophy at Tata Group, Aditya Birla Group, Reliance Industries Limited, and similar organisations.
- Analyse and present the key initiatives of Government of India for promoting entrepreneurship in the country for any one business area.
- Develop a business idea and conduct a feasibility analysis of the same.
- 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: McGraw Hill 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>.

SEMESTER I

SEC-1 (B): PERSONALITY DYNAMICS

Objectives

- The meaning of the personality
- Determinants of the personality
- Personality types and assessment to enhance mental health

UNIT-I

Personality - meaning-Definition - Determinants of personality - Genetic Determinants - Social Determinants - cultural Determinants - Psychological Determinants - Development of personality Need for personality development Guidelines to improve personality.

UNIT-II

Theories of personality-Freudian theory-Jung's analytical psychology-Defense mechanism - Displacement Repression – Projection - Reaction formation - fixation and Regression - The dynamics of personality.

UNIT-III

Stress – Concept of stress-Stressful situations and life transition-Stress arousing events - Personal crisis - Bereavement and grief - Stress coping skills - Assessing stress - social support.

UNIT-IV

Mental Health – Concept – Definition - Factors that influence mental health Significance of youth period - Specific mental health problems of rural youth.

UNIT-V

Personality -Approaches and personality assessment-Uses of personality assessment-Projective techniques-Rorschach inkblot test-Thematic apperception test (TAT)

Reference books:

1. Wittig, A.E. and Williams G III. Psychology-An introduction. New Delhi. Mc Graw Hill Book Co (international student edition) 1984.
2. Baron, R.A, Byrne, D and Kantowitz, B.H. Psychology, understanding human Behaviour.
3. NY. Holt, Rinehart and Winston,1980 De fruyt, f. [2001]. Personality and individual difference
4. Hall, C.S., & Lindzey, G. theories of personality
5. Halle, Larry. A & Ziegler Daniel. 1981.personality theories, New Delhi; Mc craw hill ltd.

SEMESTER I

SEC-1 (C): COMPUTATIONAL SKILLS

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

Learning Outcomes:

After completing the course, the student shall be able to: 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 instalments (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.

SEMESTER II				
Code No	Nature of Course	Title of the Course	Credits	Teaching Hours
MJD2	Major Disciplinary courses (Compulsory)	MJD-2: Business Organisations & Management	4	5
MID 2	Minor Disciplinary courses (Choose anyone)	MID-2 (A): Fundamentals of International Trade	4	5
		MID-2 (B): Principles and Practice of Insurance		
		MID-2 (C): Indian Economy Performance & Policies		
MLD 2	Multi-Disciplinary courses (Compulsory)	<i>MLD-2 Physical Sciences</i>	3	4
		MLD-2 (A): Electronics in Everyday Life		
		MLD-2 (B): Chemistry in Everyday Life		
		MLD-2 (C): Science and Society		
		MLD-2 (D): Energy in Everyday Life		
		MLD-2 (E): Basics Mathematics		
AEC 3 & 4	Ability Enhancement courses 3 & 4 English or Indian Language	AEC-3 (A): Basic Language and Literature	2+1	4
		AEC-3 (B): Functional Language		
		AEC-3 (C): Spoken communication		
		AEC-4 (A): Basic Language and Literature		
		AEC-4 (B): Functional Language		
		AEC-4 (C): Spoken communication		
SEC 2	Skill Enhancement Course (Anyone)	SEC-2 (A): Accounting in Excel	3	4
		SEC-2 (B): E-Filling		
		SEC-2 (C): E-Commerce		
VAC 3 & 4	NEP Value added common courses 3 & 4 (Compulsory)	VAC-3: Health & Wellness / Yoga Education	2	4
		VAC-4: Digital Technology Education (Theory/Field based)	2	4
		Total Credits / Total Hours of Work	20 Credits	30 Hours

SEMESTER II

MJD 2: BUSINESS ORGANISATION AND MANAGEMENT

Course Objectives: To acquaint learners with the basics of business concepts and functions, forms of business organization, and functions of management.

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

- Distinguish and explained ach form of business;
- Explain principles and functions of management implemented in the Organisation;
- Identify and explain the managerial skills used in business;
- 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.
1. Gupta, C.B., Business Management by, Sultan Chand Publication
2. Drucker Peter., Practice of Management, Pan Books, London
3. Maslow, A.H., Frager, R., & Cox, R., Motivation and Personality Harper & Row New York
4. 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. Singh, B.P., & Singh, A.K. (2002). Essentials of Management. New Delhi: Excel Books.

SEMESTER II

MID-2 (A): 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:*

- Comprehend theories of International Trade
- Understand the various elements of Global Business Environment
- Distinguish between Free Trade and Protection
- Identify and explain the impact of International Economic Groupings on world trade
- 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 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

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

SEMESTER– II

MID-2 (B): PRINCIPLES AND PRACTICE OF INSURANCE

Course Objectives: To expose the students to imparts knowledge on principles and practices of insurance in India.

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

- Explain the Principles of Insurance.
- Compare and Contrast insurance with assurance and explain provisions relating to life insurance.
- Analyse the principles of Marine Insurance.
- Prepare Claim on fire insurance policies.
- Apply the acquired skills in marketing of Life Insurance business.

UNIT I

Principles of Insurance: Insurance - Meaning – Definition – Essentials of insurance contract – Kinds of Insurance contract – Principles of Insurance – Insurable interest – At most good faith – Indemnity – Subrogation – Contribution – Proximate clause – Mitigation of loss.

UNIT II

Life Insurance: Meaning of life insurance – Insurance versus Assurance – Features of life insurance – Procedure for effecting life insurance – Life Insurance policies – Classification of policies on the basis of duration, premium payment, participation in profits, persons assured, methods of payment of policy amount – Money back policies – Group insurance scheme – Partnership insurance – Employer - Employee Insurance - Features of each policy.

UNIT III

Marine Insurance – Important Definitions – Subject Matter of Marine Insurance – Characteristics of Marine Insurance – Elements of Marine Insurance – Contents of Marine Policy – Kinds of Marine Policies – Life Insurance versus Marine Insurance – Procedures for taking out a Marine Policy – Important Clauses in Marine Policy – Kinds of Marine Losses.

UNIT IV

Fire Insurance - Common policies in Fire Insurance – Average Clause in Fire Insurance Policy – Rights of the Insurer – Procedures for Fire Insurance Claim – Types of Losses due to Fire – Procedures for calculating claim for loss of stock.

UNIT V

Marketing of Life Insurance Business: Characteristics of Life Insurance Services – Objectives of Life Insurance Marketing – Importance of Life Insurance Marketing – Market segmentation in Insurance business – Distribution channels in Life Insurance business – Scope of Life Insurance Marketing.

Practical Exercise: *The learners are required to:*

1. Prepare the documents of a hypothetical insurance claim.
2. Make a comparative analysis of the claim settlement procedure of select insurance companies and assess their proficiency.

Text Book:

1. P. Periasamy, 2013; Fundamentals of Insurance, Vijay Nicole Imprints Pvt, Ltd

Books for References:

1. Gupta .P.K (2011). Insurance and Risk Management, New Delhi: Himalaya Publishing.
2. Inderjit Singh, Rakesh Katyal and Sanjay Arora, 2010; Kalyani Publishers, Chennai.
3. Black .K.J., & Skipper .H.J (2000). Life and Health Insurance, London: Pearson Education.
4. Mishra .M. N., & Mishra .S. B (2007). Insurance Principles and Practice. New Delhi: S. Chand Publishing.
5. Vaughan .E. J., & Vaughan .T. M (2013). Fundamentals of Risk and Insurance, New Jersey: Wiley.

SEMESTER– II

MID-2 (C): INDIAN ECONOMY–PERFORMANCE AND POLICIES

Course Objectives: 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:

- Evaluate the magnitude, size, and dimensions of Indian economy and to study effect of privatization and liberalization on Indian economy; Evaluate the role of population as an economic resource;
- Explain the role and contribution of agriculture in economic development of India;
- Analyse contribution of industrial and service sector in Indian economy;
- 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 – it's 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 the 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.
- a. The Institutional Framework: Patterns of assets ownership in agriculture and industry;
- b. 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.
- d. 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
- e. 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. 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 Indian Economy.
2. List out the various PSUs which have been undergone disinvestment since 1991. Visit to one or two
1. 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,
3. G., & Sundharam, A. (2017). New Delhi: Sultan Chand Publishing.

SEMESTER II

MLD-2 (A): ELECTRONICS IN EVERYDAY LIFE

This course aims to introduce a non-specialist student to the world of digital and smart devices the nanoscience and nanotechnology behind it, all covering the following topics.

- Binary system of numbers.
- Difference between analog and digital systems of electronics.
- Concepts of memory (bits, bytes, speed).
- Different digital devices: desktops, tablets, laptops, flash drives, printers, scanners (components operation and communication).
- Introduction to sensors.
- Smart devices: Touch and voice-enabled devices (such as phones, tablets, ATMs, etc.).
- Technologies of inter-device communication.
- Innovative applications, societal impact, and barriers to implementation.
- Future electronic devices.
- Introduction to nano science and nanotechnology

SEMESTER II

MLD-2 (A): CHEMISTRY IN EVERYDAY LIFE

Learning Objectives:

- To study functional food additives and food adulteration
- To study soaps and detergents, manufacturing process and environmental hazards
- To study chemical composition of cosmetics and perfumes
- To study the chemical nature of glasses, ceramics and plastics in daily use

Learning Outcomes:

- Learn about food adulteration, food additives and artificial sweeteners, saccharin, cyclamate and aspartate in the food industries
- Understand the chemistry of soaps and detergents and their action
- Know about the ingredients in commonly used cosmetics and perfumes
- Gain knowledge about glasses and ceramics and their properties
- Learn the nature of the plastics used in everyday life and natural substitution for plastic

UNIT I: FOOD ADDITIVES

Functional food additives and its importance, food adulteration, detection of food adulterations, food safety laws and fssai regulations. Food colours-permitted and non- permitted – Flavours – natural and synthetic, artificial sweeteners, toxic effect of additives.

UNIT II: SOAPS AND DETERGENTS

Soaps and Detergents – saponification, classification, cleansing action of soap, manufacturing process, additives, fillers, flavours, bleaching agents and enzymes used in commercial detergents, environmental hazards.

UNIT III: COSMETICS AND PERFUMES

Cosmetics and perfumes – classification, ingredients and regulations, bathing oils, face creams, talcom powder, skin products, hair dyes, shaving cream, shampoo, conditioners, nail polish, deodorants, antiperspirants, oral hygiene products, toxic effect of cosmetics.

UNIT IV: GLASSES AND CERAMICS

Glasses and ceramics – classification, manufacturing process, composition and properties of glasses, soda glass, borosilicate glass, coloured glass, photosensitive glass, armoured glass, safety glass, Important clays and feldspar, plasticity of clay, ceramic and its types, white pottery, glazing, applications.

UNIT V: PLASTICS IN DAILY USE

Plastics in daily use. Polymerization process (brief). Thermosetting and thermoplastic polymers. Use of PET, HDPE, PVC, LDPE, PP, PS, ABS, and others. Recycling of plastics. Biodegradable plastics. Environmental Hazards of plastics. Paper news print, writing paper, paper boards, cardboards. Organic materials, wood, cotton, Jute, coir – International Universal recycling codes and symbols for identification.

Reference Books:

1. Food – The Chemistry of its components, T.P. Coultate, Royal Society of Chemistry London, 2001.
2. Engineering Chemistry, Shashi Chowla, Danpat Rai & Co., 2017.
3. Industrial Chemistry, B.K. Sharma, Krishna Prakashan Publishers, 2012.
4. Understanding Chemistry, CNR Rao, Universities Press, 1999.
5. Engineering Chemistry, Jain and Jain, Darpat Rai Publication, 17th Ed., 2015.
6. Chemistry of cosmetics, Kumari R, Prestige publications, 2018.

SEMESTER II

MLD-2 (A): SCIENCE AND SOCIETY

UNIT I

Manhattan project and definition of Modern and Ancient science in words of Prof. J. R. Oppenheimer. The first science Texts. The first theory of evolution and the 1st use of mathematics to measure the universe, nature, culture, and science.

UNIT II

The birth of scientific methods refutation of ancient authorities through observation and experimentation. Instruments and new concepts, Rules of reasoning.

UNIT III

The laws of new science, two different theories of earth's present form, Unanswered questions-calculating the age of the earth, Continental drift.

UNIT IV

The first systematic attempt to describe the history of life, the origin of species, the laws of heredity, cell-level discoveries, mysteries of inheritance, Darwinist reductionism, relativity, quantum jumps, the big-bang, butterfly effect

UNIT V

Distinction between heat and temperature – Evolution of temperature measurements – Kelvin's absolute temperature – Concept of triple point of water – Three laws of thermodynamics.

Textbooks

1. Story of Science From writings of Aristotle to the Big Bang Theory by Susan Wise Bauer, W.W. Norton and Company, 2015.

Supplementary Readings

2. Tantra Sangrah of Nilakantha Somayaji by K Ramaswamy and M S Sriram, Hindustan Book Agency, 2011.
3. Hindu Astronomy by W. Brennand, (Caxton Publication India, 1998).
4. Indian Astronomy: Concepts and Procedure by Dr. S. Balachandra Rao.
5. Origin of Life by Freeman Dyson, (Cambridge University Press)

SEMESTER II

MLD-2 (B): ENERGY IN EVERYDAY LIFE

Course objectives

- To teach the importance of energy in life
- To sensitise the human pattern of energy consumption
- To sensitise the energy consumption and related environmental issues
- To sensitise the other possible hostile free energy technologies
- To sensitise the energy related economic impacts

Course Outcome

- Understand the importance of energy
- Understand the human pattern of energy consumption Understand the energy related environmental problems
- Learn about the possible hostile-free alternative energy sources understand the relevance between energy and economy

UNIT I: ENERGY

Introduction to Energy, atoms, energy - atom interaction, energy consumption, units of energy - Energy sources: solar energy, geothermal energy and nuclear energy - bioenergy - wind energy- ocean energy and fossil fuels - human patterns of energy consumption: internal consumption and external consumption, Global energy cycle

UNIT- II: FOSSIL FUEL AND ENERGY CONVERSION

Energy sources: Fossil fuels and their types, energy content and energy potential, energy capacity measurement, energy conversion, conversion efficiency, Global potentials of fossil fuels and supply chain - origin of pollution - types of pollution and their impact on daily life nexus between energy, environment and sustainable development.

UNIT II: ECOLOGY AND ENVIRONMENT

Concept and theories of ecosystems, - energy flow in natural and man- made ecosystems. Examples of natural and manmade ecosystems - agricultural, industrial and urban ecosystems Sources of pollution from energy technologies and its impact on atmosphere: air, water and soil - environmental laws on pollution control.

UNIT IV: POLLUTION FREE RENEWABLE ENERGY TECHNOLOGIES

Solar Energy: potential, energy conversion through photosynthesis, Photovoltaic conversion and solar thermal energy conversion. Wind Energy: potential and energy conversion systems. Ocean Energy: potential and energy conversion principles Bio-energy: resources and types.

UNIT V: ENERGY AND ECONOMY

Energy and Economics: gross domestic product (GDP) and energy- energy market and society - energy efficiency - exergy - exergy and economics - energy: security- equity - environmental sustainability index and global measure

References

1. Energy and Environment, (Eds.) Loulou, Richard; Waaub, Jean- Philippe; Zaccour, Georges (2005).
2. Energy and the Environment, Ristinen, Robert A. Kraushaar, Jack J. AK.raushaar, Jack P. Ristinen, Robert A., 2nd Edition, John Wiley, (2006)
3. Energy and the Challenge of Sustainability, World Energy assessment, UNDP, N York, (2000).
4. Solar Energy: principles of Thermal Collection and Storage, S.P. Sukhatme, Tata McGraw-Hill (1984).
5. Y. Goswami, F. Kreith and J. F. Kreider, Principles of Solar Engineering, Taylor and Francis, Philadelphia (2000).
6. Wind Energy Conversion Systems, L.L. Freris, Prentice Hal 1990.
7. Geothermal Energy: From Theoretical Models to Exploration and Development by Ingrid Sober and Kurt Bucher, Springer, 2013.
8. Ocean Energy: Tide and Tidal Power by R. H. Charlier and Charles W. Finkl, Springer 2010
9. Energy Economic by Peter M. Schwarz, Routledge publications (2018).

SEMESTER II

MLD-2 (C): BASIC MATHEMATICS

(Offered to those who had not studied Mathematics or Business mathematics in their secondary level of Education)

UNIT I

Matrices Matrices-Elementary Concepts- Evaluation of Determinant of a square matrix - Types of Matrices-Sum and product of Matrices-Inverse of a square matrix of order 2 and order 3 – Rank of Matrix.

UNIT II

Theory of Equations Relation between roots and coefficients - solution of equations under simple given conditions - Formation and solution of equations with imaginary and surd roots.

UNIT III

Application of Matrices Consistency of a system of linear non-homogeneous equations (statement only)- simple problems characteristic equation of a square matrix - evaluation of eigenvalues – Cayley Hamilton Theorem (statement only) – verification and computing inverse using Cayley Hamilton Theorem.

UNIT IV

Differential Calculus Differential coefficient of (x) with respect to x - rules for differentiation - Differential coefficient of standard functions – Trigonometric and Inverse trigonometric functions.

UNIT V

Differential Calculus (continued) Logarithmic differentiation - Differentiation of one function with respect to another. Integral Calculus Integration as the inverse process of differentiation - integration of standard functions.

BOOKS FOR STUDY

1. Manicavachgam Pillay, T.K., T. Natarajan, and K.S. Ganapathy. Algebra Vol. II. Chennai :
2. S. Vishwanthan printers and publishers Pvt. Ltd., 2006. Chapter 2 Sections: 1-5, 7, 8, 11, 16.
3. Manicavachgam Pillay, T.K., T. Natarajan, and K.S. Ganapathy. Algebra Vol. I. Chennai :
4. S. Vishwanthan printers and publishers Pvt. Ltd., 2006. Chapter 6 Sections: 1, 9, 10, and 11
5. Narayanan S., and T.K. Manicavachgam Pillay. Calculus Vol. I. Chennai :
6. S. Vishwanthan printers and publishers Pvt. Ltd., 2004. Chapter 7 Sections: 1- 3.10, 4.1, 4.2, and 7
7. Narayanan S., and T.K. Manicavachgam Pillay, Ancillary Mathematics: Book II. Chennai : S.Vishwanthan printers and publishers Pvt. Ltd., 2004 . Chapter 1 Sections: 1.1- 6.1

BOOKS FOR REFERENCE

1. Vittal, P.R. Allied Mathematics. Chennai: Margham Publications, 2002.
2. Narayanan S., R. Hanumantha Rao, T.K. Manicavachgam Pillay, and
3. P. Kandaswamy. Ancillary Mathematics Vol. I. Chennai.
4. S.Vishwanthan printers and publishers Pvt. Ltd., 2007. Vittal, P.R., Business Mathematics. Chennai: Margham Publications, 1999

SEMESTER II

SEC-2 (A): ACCOUNTING IN EXCEL

Course Objectives: This course provides an introduction to the role and use of models and modeling in managerial decision making, focusing on the functionality of Microsoft Excel.

Course Outcomes

1. Students will learn about using Excel to solve accounting problems.
2. Through solving problems, students will learn more about concepts and principles of accounting, including financial statements and financial analysis, as well as many accounting concepts.
3. Students will be able to navigate the Excel environment by managing workbooks, worksheets, and cells.
4. Students will be able to perform statistical and financial calculations using formulas and functions in Excel.
5. Students will be able to analyze data using logic and reference functions in Excel.
6. Students will be able to manipulate text, dates, and times using Excel functions.
7. Students will be able to develop appropriate and professional-looking charts using Excel

UNIT I

Intro to Excel Accounting Application: Creation of Financials Statements, Linking Financial Statements - Formulas and Functions - Performing Quantitative Analysis Accounting Application - Ratio Analysis

UNIT II

Charts - Depicting Data - Visually Accounting Application: Summarizing Accounting Data - Datasets and Tables Managing Large Volumes of Data Accounting Application: Selecting Random Records for Audit

UNIT III

Subtotals, PivotTables, and Pivot Charts Summarizing and Analyzing Data Accounting Application: Accounts Receivable Aging - What-if Analysis Using Decision-Making Tools Accounting Application: Financial Forecasting and Goal Setting

UNIT IV

Specialized Functions Logical, Lookup, Databases, and Finances Accounting Application: Bond Amortization Schedules - Statistical Functions Analyzing Statistics Accounting Application: Financial Trends and Relationships.

UNIT V

Data Validation, Auditing Formulas, Text Functions, Protecting Workbooks Accounting Application: Data Security - Templates, Styles, and Macros Automating Excel Accounting Application: Lease Schedules and Financial Effects.

SEMESTER II
SEC-2 (B): E-FILLING

UNIT I

Conceptual Framework: e-filing Meaning of e-filing; difference between e-filing and regular filing of returns; benefits and Limitations of e-filing; types of e-filing; e-filing process; relevant notifications.

UNIT II

Income tax and e-filing of ITRs Introduction to income tax – basic terminology; types of assesses income taxable under different heads; basics of computation of total income and tax liability; deductions available from gross total income; PAN card; due date of filing of income tax return. Instructions for filling out form ITR-1, ITR-2, ITR-3, ITR-4, ITR-4S, ITR-5, ITR-6. Introduction to Income Tax Portal; preparation of electronic return (practical workshops)

UNIT III

TDS and e-Filing of TDS returns Introduction to the concept of TDS; provisions in brief relating to advance payment of tax; schedule for deposit of TDS; schedule for submission of TDS returns; prescribed forms for filing of TDS returns; exemption from TDS – Form 13, 15G, 15H; Practical workshop on e-filing of TDS returns

UNIT IV

Conceptual framework of GST & Filing of GST returns Introduction to basic concepts of GST: Output tax liability of CGST, SGST, UTGST, IGST, State compensation cess, GST Network. Input tax credit utilization. Small supplies and composition scheme. Schedule for payment of GST. Interest/penalty for late/non-filing of return.

UNIT V

Payment of GST by electronic ledger: Electronic liability register, electronic credit ledger, electronic cash ledger. GST returns: GSTR-1, GSTR-2, GSTR-3, GSTR-4, GSTR-9, GSTR-3B

SEMESTER II

SEC-2 (C): E-COMMERCE

Objective: The course aims to enable students to know the mechanism for conducting business through electronic means.

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

- Explain the concept of E-business and its various aspects;
- Acquire skills of designing a website for e-business;
- Explain about e-commerce activities and its applications;
- Comprehend about various payment gate way options;
- Assess the security issues and measures of e-business.

UNIT I

Introduction: Overview of E-Business: Origin and need of E-Business; Factors affecting E-Business, Major requirements in E-Business; Emerging trends and technologies in E-Business, E-Business models, E-Market and its types, E-Government services, Management challenges and opportunities, Impact of E-Commerce on Business. Enterprise system – Enterprise Resource Planning, Customer Relationship Management, Supply Chain Management.

UNIT II

Website Designing and Publishing: Internet Services, elements, URLs and Internet-Protocols (shopping cart, cookies) Internet Service Protocols (ISP), World Wide Web (WWW); Portals – steps in designing and developing E- Commerce website. Introduction to HTML tags and attributes: Text formatting, fonts, hypertext links, tables, images, lists, forms, cascading style sheets. Online publishing, strategies, and approaches.

UNIT III

E-Commerce Activities and Operations: Various E-Commerce activities; various manpower associated with e-commerce activities; Types of E-Commerce Providers and Vendors; Modes of operations associated with E-Commerce; E- Commerce types. E-commerce business models – key elements of a business model and categories; E-Commerce Systems and Pre-requisites. E-commerce applications in various industries (banking, insurance, payment of utility bills and others), e-marketing, e-tailing, online services, e-auctions, online portal, online learning, e-publishing and e-entertainment, online shopping.

UNIT IV

Payment Gateways Management: Electronic payment system, electronic cash, smart cards, risk and electronic payment system, Unified Payment Interface, Mobile wallets; Application and management, Role of National Payments Corporation of India.

(P.T.O)

UNIT V

Security and Legal Aspects of E-Business: E-commerce security – meaning and issues. Security threats in the E-commerce environment- security intrusions and breaches, attacking methods like hacking, sniffing, cyber-vandalism etc.; Technology solutions- encryption, security channels of communication, protecting networks, servers and clients. Information Technology Act 2000-provisions related to offences, secure electronic records, digital signatures, penalties, and adjudication.

Practical Exercises:

The learners are required to:

- Design a Web Page in Note pad and HTML;
- Design a web page for a hypothetical e-business model;
- Help others to learn the use of e-wallet, e-payment, digital signatures. Prepare a report on the skills used by you to help them learn;
- Open internet banking account and operate it.

Text Books

1. Chaffey.D (2011). E-Business and E-Commerce Management: Strategy, Implementation and Practice. London: Pearson Education.

Books for References

1. Bajaj.K.K., & Nag. D (2017). E-Commerce, New Delhi: Tata Mc Graw Hill Pvt, Ltd.
2. Marilyn.G.M., & Feinman. T (2000). Electronic Commerce: Security Risk Management and Control. New York: Mc Graw-Hill Education.

SEMESTER III				
Code No	Nature of Course	Title of the Course	Credits	Teaching Hours
MJD 3	Major Disciplinary courses (Compulsory)	MJD 3: Business Law	4	5
MJD 4		MJD 4: Marketing Management	4	5
MID 3	Minor Disciplinary courses (Choose anyone)	MID-3(A): Foreign Trade Promotion	4	5
		MID-3(B): Advanced Accountancy		
		MID-3(C): Organisational Behaviour		
MLD 3	Multi- Disciplinary courses (Compulsory)	MLD-3. Humanities / Social Sciences	3	4
		MLD-3 (A): Basic Economics Concepts and Measurement		
		MLD-3 (B): Basics of Accounting		
		MLD-3 (C): French for Beginners		
		MLD-3 (D): Commercial Geography		
		MLD-3 (E): Introduction to Public Administration		
AEC 5 & 6	Ability Enhancement courses 5 & 6 English or Indian Language	AEC-5 (A): Basic Language and Literature	2+1	4
		AEC-5 (B): Functional Language		
		AEC-5 (C): Spoken communication		
		AEC-6 (A): Basic Language and Literature		
		AEC-6 (B): Functional Language		
		AEC-6 (C): Spoken communication		
SEC 3	Skill Enhancement Course (Choose anyone)	SEC-3 (A): E-Banking Practices	3	4
		SEC-3 (B): Tally-Prime		
		SEC-3 (C): Web Designing		
		Total Credits / Total Hours of Work	20 Credits	27 Hours

SEMESTER–III

MJD3- BUSINESS LAW

Course Objectives: 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:

- Examine the various provisions of the Indian Contract Act, 1872
- Define various legal procedures under Sale of Goods Act, 1930 and apply the same in business.
- Summaries the Negotiable Instruments Act 1881
- Analyse the Provision of Information Technology Act 2000
- 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.

(P.T.O)

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:

- Enlist steps involved in execution of contract.
- Enlist steps involved in agreement to sale.
- Enlist steps involved in discharge of contract.
- Prepare agreement to sale and contract related to sale of movable property, pledging of property, indemnity & guarantee bond etc.
- 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 III

MJD 4: MARKETING MANAGEMENT

Course Objectives: To make the students aware of the basic concepts of marketing and the art of personal selling.

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

- Explain the marketing concept, functions of marketing and marketing mix
- Develop a new product and to apply the pricing strategies
- Determine the channels of distribution for marketing products
- Apply the various promotional strategies in marketing
- Segment the market and apply the modern marketing techniques

UNIT I

Nature and Scope of Marketing: Definition - Importance of Marketing – Scope – Approaches to the study of Marketing – Marketing Concepts – Functions of Marketing – Functions of Exchange – Functions of Physical Treatment – Facilitating functions -; Marketing concepts - traditional and modern; selling vs. marketing - Marketing mix; Marketing environment - Marketing is Science as well as an art.

UNIT II

Product: Concept of Product – Features – Classification of Products – Stages involved in Development of New Product – Product Life Cycle – Product line and Mix – Product Differentiation; Branding, packaging; Labelling. Pricing: Pricing Strategies – Factors influencing Pricing Decisions – Procedure of Price Determination.

UNIT III

Channels of Distribution and Physical Distribution: Definition – Functions – Importance – Concept and Role - type of distribution channels - Factors affecting choice of a distribution channel; Retailer and wholesaler; Physical distribution of goods Transportation; Warehousing; inventory control - Order Processing. Types of Services – Direct Marketing – Meaning – Mass Marketing Vs Direct Marketing – Advantages and Limitations.

UNIT IV

Promotion: Promotion Mix – Sales Promotion – Objectives – Advertising – Kinds – Advertising Media the irrelative Merits and Limitations – Personal Selling – Kinds – Functions – Qualities of a Good Salesman – Personal Selling Vs. Sales Promotion – Market Research – Meaning- Objectives and Advantages.

UNIT V

Market Segmentation: Meaning – Importance – Base of Market Segmentation – Consumer Behaviour– Fundamentals – Factors influencing Consumer behaviour – Electronic Marketing – Significance of Electronic Marketing – Meaning – Objectives – Advantages.

Practical Exercises: *The learners are required to:*

- Analyse the impact of various environmental forces in the context of a given durable and non- durable product.
- Analyse the marketing mix strategy of a durable and non-durable product.
- Select any product and analyse its segmentation strategy in comparison to its immediate competitive product.
- Analyse the case of product line extension and impact on business performance.
- Analyse the distribution strategy of a given product and Find out ethical concerns of customers with regard to various marketing mix decisions in regard to a given product.

Text Books:

1. Phillip Kotler, Marketing Management, Engle wood cliffs, Prentice Hall, NJ.
2. R. S. N. Pillai and Bagavathi, 2014, Marketing Management, 3rd Ed, S. Chand & Co., Ltd., New Delhi.
3. Dr. C.B.Gupta & Dr.N. Rajan Nair, 2012: Marketing Management, Sultan Chand & Sons (P) Ltd., New Delhi.
4. Neelamegam .S., Marketing in India: Cases and Readings, Vikas, New Delhi.

Books for References:

1. Etzel, M. J., Walker, B. J., Stanton, W. J., & Pandit, A. (2010). Marketing, New York: McGraw Hill. Grewal .D., & Levy .M (2017). Marketing, New York: McGraw Hill Education.
2. Kotler .P., Armstrong .G., & Agnihotri .P (2018). Principles of Marketing, London: Pearson Education. Kotler .P., Keller .K. L., Koshy .A., & Jha .M (2013). Principles of Marketing: A South Asian Perspective, London: Pearson Education.
3. Mahajan .J.P., & Mahajan .A (2014). Principles of Marketing, Delhi: Vikas Publications.
4. Saxena .R (2006). Marketing Management, Delhi: Tata McGraw Hill Education.
5. Sharma .K., & Aggarwal .S (2018). Principles of Marketing, Delhi: Taxmann Publication.

SEMESTER III

MID-3(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:*

- Understand the pattern and direction of India's external trade
- Comprehend the export promotional infrastructure in India
- Learn functions of export promotional organizations
- Evaluate current Foreign Trade Policy of India
- 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.

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

SEMESTER III

MID-3(B): 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 Instalment 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 Instalment 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, Instalment 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 Instalment 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.
2. Books for References
3. S.P. Jain, K.L. Narang, 2019: Advanced Accountancy- Volume: I, Twenty Second Edition Kalyani Publishers, Ludhiana.
4. R.L. Gupta & M. Radaswamy, 2019: Advanced Accountancy- Volume: I, S. Chand and Company Ltd., New Delhi.

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

SEMESTER III

MID-3(C): ORGANISATIONAL BEHAVIOUR

Course Objectives: The course aims to develop a theoretical understanding among learners about the structure and behaviour of organisation as it develops over time. The course will also make them capable of realizing the competitiveness for firms.

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

- Differentiate between various types of personality using standard tools;
- Appreciate the applicability of decision making process in real life situations and use TA and Johari Window;
- Have knowledge to understand the level of motivation in employees;
- Describe characteristics of a leader;
- Learn how to build a supportive organisational culture.

UNIT I

Introduction and Individual Behaviour: Organisational Behaviour - concepts, determinants, challenges and opportunities of OB. Contributing disciplines of OB. Organizational Behavior Models. Personality - Type A and B, Big Five personality types, Factors influencing personality. Values and Attitudes - Concept and types of values: Terminal value and Instrumental Value. Components of attitude, job related attitudes. Learning-Concept, Learning theories, and reinforcement. Perception and Emotions - Concept, Perceptual process, Importance, Factors influencing perception, Emotional Intelligence.

UNIT II

Decision making and Communication: Concept and nature of decision making process, Individual versus group decision making. Communication and Feedback, Transactional Analysis (TA), Johari Window.

UNIT III

Motivation: Meaning and Importance, Equity theory of Motivation, Vroom's Valence Expectancy theory, Ken Thomas' Intrinsic Motivation theory, McClelland's theory of Motivation. Motivation and organisational effectiveness.

UNIT IV

Leadership, Power, and Conflict: Meaning and concept of Leadership, Trait theory, Transactional, Charismatic, and Transformational Leadership. Power and conflict, Power tactics, Sources of conflict, Conflict Resolution Strategies.

UNIT V

Dynamics of Organizational Behavior: Organisational Culture and climate - Concept and determinants of organisational culture. Organisational change – Importance, Managing Change. Individual and organizational factors to stress; Prevention and Management of stress.

Practical Exercises:

The learners are required to:

- Apply the tools for measuring personality types like Type A&B, 16 Personality Traits, etc. Role Play on TA and Johari Window;
- Assume a case for decision making in business context, write a report and present how they would proceed step by step to arrive at the final decision;
- Design a questionnaire to measure the level of motivation & intrinsic motivation using Ken Thomas Theory;
- Consider your role model of a leader and describe the characteristics of that leader;
- Practice stress management tools including meditation;
- Measure organisational culture using OCTAPACE or any other tool.

Text Books:

1. Robbins. S.P., & Judge .T. A. (2015). Organizational Behaviour, New Delhi: London: Pearson Education.
2. Singh .A.K., & Singh .B.P (2007). Organizational Behaviour, New Delhi: Excel Books Pvt, Ltd.

Books for Reference:

1. Chhabra .T. N (2017). Management Process & Organizational Behaviour. Delhi: Sun India Publications.
2. Greenberg .J., & Baron .R.A (1996). Organizational Behaviour, New Jersey: Prentice Hall. Luthans .F (2010). Organizational Behaviour, New York: McGraw Hill Education.

SEMESTER III

MLD-3 (A): BASIC ECONOMIC CONCEPTS AND MEASUREMENT

UNIT I

Principles of Economics: Economic problems – Economics and household management – Scope of economics - Optimization with constraints in economic analysis - Ten basic Principles of Economics - Microeconomics vs Macroeconomics – Normative and Positive Economics - Economic systems.

UNIT II

Concepts in Microeconomics: Basic concepts and measurement in consumer analysis: Utility, tastes and preferences, types of goods, income, wealth, prices of goods and services, budget constraint, indifference curve, utility maximization, elasticity – Basic concepts and measurement in producer analysis: Labour, Capital, technology, factor productivity, revenue, cost, profit, returns to scale, economies and diseconomies of scale, - Different market structure and market Equilibrium - Market imperfections and externalities.

UNIT III

Concepts in Macroeconomics: Measurement of standard of living and national income accounting – circular flow of income - major socioeconomic indicators, cost of living indicators – key macroeconomic variables: saving, investment, interest rate, money, inflation, balance of payments, foreign exchange rate, labour force and unemployment rate, Evolution of macroeconomic thinking: An overview

Readings:

1. Abel, Bernanke and Croushore, Macroeconomics, Pearson Education, 8th Edition, 2013.
2. Case, K.E. and Fair, R.C, Principles of Economics, Pearson Publisher, 8th Edition, 2013.
3. Dornbusch, R., Fischer, S. and Startz, R. Macroeconomics, Tata McGraw Hill, 12th Edition, 2018.
4. Gregory Mankiw, Principles of Economics,
5. Samuelson and Nordhaus, Economics, TATA McGraw Hill, 20th Edition, 2019

SEMESTER III

MLD-3 (B): BASICS OF ACCOUNTING

Course Objectives:

- To understand the basics Accountancy.
- To know the fundamental concepts of Cost Accounting and Management Accounting
- To gain the basics of Accounting Application package.

UNIT - I

Accounting – Introduction-Meaning-Accounting and book keeping distinguished- objectives of accounting- Branches of accounting-accounting concepts and conventions- accounting standards in India.

UNIT - II

Double Entry System of Book Keeping -Journal-Ledger-preparation of Trial balance-rectification of errors - Cash book and Petty cash book.

UNIT - III

Preparation of Trading account- Preparation of Profit and loss account and Balance sheet- Final accounts with simple adjustments.

UNIT – IV

Financial statement Analysis: Nature, significance and Types – Ratio Analysis and Cash Flow Analysis. Basics of Application Package-Tally, SAP, Excel programming.

UNIT - V

Basics of cost Accounting – Basic Concepts- Elements of cost – prime cost – works cost – cost of production –Preparation of cost-sheet: Computation of total cost, total revenue and profit/loss.

Text Books:

1. S.N. Maheswari, “Advanced Accountancy Vol I”, Vikas Publishing
2. R.L. Gupta, “Advanced accounting”, S. Chand & Co. New Delhi
3. Pillai and Baghawati, “Cost Accounting”
4. Jain and Narang, “Cost Accounting”, Kalyani Publications
5. T.S. Reddy & Murthy, “Financial Accounting”
6. Jain & Narang, “Financial Accounting”
7. M. C. Shukla & T.S.Grewal, “Financial Accounting”

SEMESTER III

MLD-3 (B): FRENCH FOR BEGINNERS

Prescribed Textbook: *Collaboration*, Ragini Mehta, Goyal Saab, New Delhi, 2014.

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SEMESTER III

MLD-3 (B): COMMERCIAL GEOGRAPHY

UNIT I

Introduction to Commercial Geography - a. Meaning and Definition of Commercial Geography, b. Nature, Scope and Development of Commercial Geography, c. Importance of Applied Commercial Geography, d. Approaches to the study of Commercial Geography - Economic Activities in the Geographical Environment - a. Basic Economic Activities of Man Geographical Environment - Primary, ii. Secondary, iii. Tertiary, iv. Quaternary, v. Quinary - b. Factors affecting Economic activities of Man - i. Physical or Natural ii. Cultural or Human.

UNIT II

Economic Resources -i. Meaning, Importance and Types of Resources, ii. Classification of Resources. Natural – Renewable, Non- Renewable, etc., ii Man Made Resources – Quantitative and Qualitative iii. Major Resources- Water, Soil, Forests, Energy (w. r. t. related economic and commercial activities), iv. Crises and Conservation of Resources.

UNIT III

Human Resources - a. Meaning, Characteristics, Advantages and Disadvantages of - i. Over population, ii. Under population, iii. Optimum population. - b. Contemporary Issues of Population and Development, i. Dependency Ratio, ii. Human Development Index (HDI), iii. Migration and its effects, - c. Major Population Characteristics of India.

UNIT IV

Industry and Economic Development, a. Role of Industry in Economic Development, Classification of Industries, ii. Factors affecting Industrial Location, iii. Weber's theory of Industrial Location - b. Major Industries in India- i. Agro Based – Sugar, Cotton Textile Assembly line Based – Automobile, iii. Footloose and I.T. Industry, - c. New Industrial Policy in India.

UNIT V

Trade, Transport and Communication - a. Types of Trade, Factors affecting and Communication Trade, Balance of Payments for India, Major Trade Blocs and the role of W.T.O. in International Trade, - b. Classification of various means of Transport. Advantages and Disadvantages. Latest developments in India for: i Land Transport (Road and Railway), ii Water Transport (Inland and Oceans), iii Air Transport - c. Types of Communications and their use in Commerce, i. Use of telecommunications, Internet, Mobile phones in Trade

Reference Books:

1. Hartshorne T. N. & Alexander J.W., (1994), Economic Geography, Prentice Hall, New Delhi.
2. Wheeler J. O. et., at (1995), Economic Geography, John Wiley, New York.
3. Robertson D., (2001), Globalization and Environment, E. Elgar Co., U.K.
4. Saxena, H. M., (1990), Marketing Geography, Rawat Publication, Jaipur.
5. Khanna K. K. & Gupta V. K., (1982), Economic and Commercial Geography, Sultan Chand, New Delhi.

Reference Books:

1. Commercial Geography – Sir Dudley
2. Stamp Commercial Geography – E.C. K. Gonner, Trieste Publishing
3. Human and Economic Geography – Goh Cheng Leong & Gillian Morgan, Oxford University Press
4. Indian Economy (Datt & Sundaram) – Gaurav Datt & Ashwani Mahajan, S. Chand and Company.

SEMESTER III

MLD-3 (B): INTRODUCTION TO PUBLIC ADMINISTRATION

Course Objectives: 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. 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 Narain Agarwal, 2013
4. Gerald.E. Caden. Public Administration. Pablidas Publishers, California, 1982.
5. <http://cic.gov.in/> <http://www.mha.nic.in/> <http://rti.gov.in/> <http://www.cvc.nic.in/>

SEMESTER - III

SEC-3(A): E-BANKING PRACTICES

UNIT I

Electronic banking: Traditional banking vs E- banking facets of E-banking E-banking transactions truncated cheque and Electronic cheque Models for E-banking complete centralized solution features CCS Cluster approach–HI tech bank within bank advances of E-banking– Constraints in E-banking.

UNIT II

Online Banking: Introduction –concept and meaning – the electronic delivery channels- need for computerization – Automatic Teller Machine (ATM) at home –Electronic Fund Transfer (EFT)- uses – computerization in clearing houses –Telebanking – Banking on home computers – Electronic Money Transfer-uses of EMT.

UNIT III

Updating Bank savings accounts: Computer bank branches- Financial transaction Terminals – (FTT)- E-Cheque- Magnetic Ink Character Recognition(MICR) and Cheques -E-banking in India procedures Programmes-Components-How to go on net for online Banking-Advantages– Limitations.

UNIT IV

E-banking Security: Introduction - need for security-security Concepts – Privacy - Survey, findings on security – Attack – Cybercrimes - reasons for Privacy – Tampering – Encryption - meaning - The encryption process - may appear as follows - Crypto grams – Cryptanalyst - cryptography - types of Cipher system - code systems – Cryptography – Cipher - Decipher- Jumbling – Asymmetric – Crypto Systems – Data Encryption Standard (DES).

UNIT V

E-builder solution - Digital certificate - Digital Signature & Electronic signature, E-Security solutions providers - E-locking techniques - E-locking services - Netscape security solutions - Pryn Zone-e-Software security internet – Transactions - Transaction security - PKI-Sierras internet solutions-in c-security devices - Public Key infrastructure-(PKI) - Firewalls secure ledger (FSL) - secure Electronic Transactions (SET).

(P.T.O)

Practical Exercises:

The learners are required to:

1. commenting on the correctness of documents like Cheque.
2. Responding to stimulated exercises on Customer/bank employee Complaints
3. Format of letters of credit.
4. Examining the working Mechanisms of ATM's and ETA's
5. Working Knowledge of Telebanking.
6. Knowledge of working Mechanisms of Encryption and E-security.
7. Learning internet Transactions Firewalls.

Text Book:

1. C.S. Rayudu, E-Business, Himalaya Publishing House.

Reference Books:

1. Roger Hunt & John Shelly, Computer and Commonsense.
2. Bhushan Dewan, E-commerce

SEMESTER - III

SEC-3(B): TALLY-PRIME

UNIT I

Accounting Basics: Introduction to accounting principles - Journal entries, ledgers, trial balance - Final accounts Cost accounting principles - Ratio analysis.

UNIT II

Tally Interface and Navigation: Understanding the user interface - Data entry and modification - Masters creation (company accounts, inventory) Customizing interface layout - Integrating with other applications.

UNIT III

Tally Interface and Navigation: Recording purchases, sales, receipts, payments - Creating vouchers (sales, purchase, contra) - Bank reconciliation Inventory transactions and adjustments – Payroll processing.

UNIT IV

Reports and Analysis: Generating basic reports (profit & loss, balance sheet, cash flow) - Exporting reports to other formats Ratio analysis and financial statement interpretation – Budgeting and Forecasting.

UNIT V

Inventory Management: Basic stock management (adding, deleting, modifying items) - Stock valuation methods Reorder Points, ABC analysis – Warehouse Management and Costing.

Books Recommended:

1. Tally Essential-Level 1 by Tally Education Pvt. Ltd.
2. Tally Essential-Level 2 by Tally Education Pvt. Ltd.
3. Tally Essential-Level 3 by Tally Education Pvt. Ltd.
4. Tall Ace by Tally Education Pvt. Ltd.
5. Official Guide to Financial Accounting- Managing Your Business Just Got Simpler using Tally Prime by Tally Education Pvt. Ltd.
6. Official Guide to Financial Accounting using Tally.ERP9 by Tally Education Pvt. Ltd.
7. Tally Guru Volume 1 by Tally Education Pvt. Ltd.
8. Tally Guru Volume 2 by Tally Education Pvt. Ltd.

SEMESTER - III

SEC-3(C)-WEB DESIGNING

UNIT I

Introduction to Web Technologies: Internet - World Wide Web – URL – Hyperlink - Basic parts of the web browser window - Navigating a web page - Client-Side Scripting & Server-Side Scripting –Domains - Web standards & W3C recommendations.

UNIT II

Introduction to HTML: Markup Language – Basic Structure of HTML – Meta Tags – HTML Formatting tags – Lists.

UNIT III

Working with Tables and Frames: Introduction to tables – table tags – adding a border – aligning a table – Background colour – Setting the width – Cell spacing & cell padding – Frames.

UNIT IV

Using Forms: Forms – Creating Forms – The <FORM> tag – Adding Controls – Using all the controls in a Form

UNIT V

Introduction to HTML5: Introduction to HTML5 – What's new in HTML5 – Difference between HTML4 & HTML5 – HTML5 Features – Basic structure of an HTML5 Document – Geolocation – Creating a simple program in HTML5.

Recommended Books:

1. Web Theory – An Introduction by David Marshall and Robert Burnett
2. Web Design with HTML and CSS – HTML and CSS Complete Beginners' Guide by Prem Kumar
3. Web Designing and Development Training Guide by Satish Jain

SEMESTER IV

Code No	Nature of Course	Title of the Course	Credits	Teaching Hours
MJD 5	Major Disciplinary courses (Compulsory)	MJD 5: Cost Accounting	4	5
MJD 6		MJD 6: Company Law	4	5
MJD 7		MJD7: Business Statistics	4	5
MID 4	Minor Disciplinary courses (Choose anyone)	MID 4 A: Goods & Services Tax & Excise Duty	4	5
		MID 4 B: Digital Marketing		
		MID 4 C: International Trade Legislation		
AEC 7 & 8	Ability Enhancement courses 7 & 8 English or Indian Language	AEC-7 (A): Basic Language and Literature	2+1	4
		AEC-7 (B): Functional Language		
		AEC-7 (C): Spoken communication		
		AEC-8 (A): Basic Language and Literature		
		AEC-8 (B): Functional Language		
		AEC-8 (C): Spoken communication		
Project	WP/Internship	Community Engagement	2	6
		Total Credits / Total Hours of Work	20 Credit	30 Hours

SEMESTER IV

MJD5 – COST ACCOUNTING

Course Objectives: 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:*

- The Concept and Principles of Cost, Costing and Cost Accounting;
- Compute unit cost and total cost of production and prepare cost statement;
- Apply the various material control techniques
- Compute the labour cost under different methods and allocate the overheads to various departments;
- 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.

(P.T.O)

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:

- Prepare a cost statement for manufacturing or service organisation.
- Identify the items to be included and excluded in the cost system.
- Apply different price determination methods to assess sales price.
- Prepare a cost statement for different processes.
- Suggest ideal cost system.
- Calculate impact of material consumption, usage and wastages on total material cost.
- Prepare of different format of acquisition of material and storage.
- 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 & 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 – IV

MJD 6: 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:*

- Explain relevant definitions and provisions relating to issue of prospectus and allotment of shares;
- To familiar with the provisions of Limited Liability Partnership Act 2008;
- Describe the framework of dividend distribution, Accounts of the company and Audit and Auditors of company;
- Determine the role of Board of directors and their legal position;
- 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:

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

Text Books

1. N.D. Kappor, Company Law – Incorporating the Provisions of the Companies Amendment Act, 2000, Sullen Chand & Sons, New Delhi.
2. P.P.S. Gogna, A Text Book of Company Law, 2016, S Chand Publishing, 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. Gowar. 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: Oxford University Press.
6. Kuchhal. M. C., & Kuchhal . A (2020). Corporate Laws, New Delhi: Shree Mahavir Book Depot.

SEMESTER - IV

MJD7: BUSINESS STATISTICS

Course Objectives: 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:
- Develop an understanding of the various averages and measures of dispersion to describe statistical data;
- Explain the relationship between two variables through correlation and regression;
- Explain the construction and application of index numbers to real life situations;
- Analyze 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: 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.

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. Skewness – Meaning – Variation versus Skewness – Measures of Skewness - Karl Pearson's and Bowley's Co-efficient of Skewness.

UNIT III

Bi-variate Analysis: 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.

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 – Unweighted 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:

- 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;
- Use commonly used statistical packages to apply various statistical tools to a data set available through secondary sources;
- 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 Mc Graw Hill Publications, New Delhi
3. Arora & Arora., Statistics for Management, S. Chand &Co, New Delhi

SEMESTER - IV

MID 4 A: GOODS & SERVICES TAX & EXCISE DUTY

Course Objectives: To enable the students get familiarize with the existing GST Act 2017.

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

- Explain concept, need, and utility of indirect taxes;
- 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;
- Examine implications of input tax credit;
- Explain the various procedures under GST;
- Analyse provisions regarding penalties and interest;
- 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.

(P.T.O)

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

Central Excise Law: Introduction - Excisable goods - Manufacture and Manufacturer - Classification - Valuation - Related persons - Captive Consumptions - CENVAT credit - Assessment under Central Excise Law

Practical Exercise:

Learners are required to:

- Fill up online application for registration under GST for hypothetical firm.
- Fill up online various forms of GST Returns for hypothetical firm.
- Prepare e-Way bill for hypothetical firm.
- Practical problems on computation of input tax under reverse charge for hypothetical firm.
- Practical problems on computation of input tax credit for hypothetical firm.
- 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 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: Wolters Kluwer India Private Limited.
2. Mehrotra, H.C., & Agarwal, V. P. (2019). Goods and Services Tax GST. Uttar Pradesh: Sahitya Bawan Publications.
3. Singhanian, V. K., & Singhanian, M. (2020). Students' Guide to Income Tax Including GST. New Delhi: Taxmann Publication.
4. Singhanian, V. K., & Singhanian, 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]
6. Note: Latest edition of the text books should be used.

SEMESTER - IV
MID 4 B: DIGITAL MARKETING

Course Objectives:

- To gain industry background knowledge to navigate Digital Marketing topics including Digital advertising, search, social media, and online privacy.
- To understand digital marketing practices, inclination of digital consumers and role of content marketing
- To impart learning on various digital channels and how to acquire and engage consumers online

UNIT – I

Introduction to Digital Marketing: Introduction, Meaning & Definition, History, Objectives, Features, Scope, Benefits and Problems, Techniques. Digital Marketing v/s Real Marketing. The new digital world - trends that are driving shifts from traditional marketing practices to digital marketing practices, the modern digital consumer and new consumer's digital journey. Marketing strategies for the digital world – latest practices.

UNIT – II

Digital Marketing Environment: Product – Products on Internet – Creating Customer Value Online – Product Benefits – E-Marketing Enhanced Product Development – Price – Change in Pricing Strategies – Buyer and Seller Perspectives – Payment Options – Pricing Strategies – Distribution– Online Channel Intermediaries – Distribution Channel: Length and Functions – Channel Management and Power – Distribution Channel Metrics – Promotion – Integrated Marketing Communication (IMC) – Internet Advertising – Marketing Public Relations – Sales Promotion Offers – Direct Marketing – Personal Selling – IMC Metrics- Search Engine Optimization (SEO) – Contents, Tools & Optimization. Content Management – SWOC.

UNIT – III

E-mail and mobile marketing: E-mail Marketing - User Behaviour, Segmentation, Key Metrics, Best Practice Case Studies, E-marketing strategies, Tracking landing pages, Choosing your metrics, A/B and Multivariate testing, Analyzing test results, Setting your budgets; Mobile Marketing - Concept, SMS Strategy, Mobile Advertising, Mobile Optimized Websites, Mobile Apps, Proximity Marketing

UNIT – IV

Customer Acquisition and Retention: Profile of Consumers – Browsing Behaviour Model – Elements of Social Media – Social Media Strategies – Social Media Performance Metrics – Building Customer Relationships – Relationship Marketing – Stakeholders – Three Pillars of Relationship Marketing – Customer Relationship Management (CRM) – CRM Building Blocks – Ten rules for CRM Success – CRM Platforms, Strategies & Models. E-CRM System: Why & Uses, Website Solution Method, Web Analytics & Use of Google Analytics – Reports.

(P.T.O)

UNIT – V

Emerging Issues: Online Governance and ICANN – Jurisdiction – Fraud – Consumer Loyalty of Website-Services – The Quadratic Effect of Flow – Role of Technology. Readiness in Developing Trust and Loyalty for E-Services in Developing. Access – The Digital Divide Ethical and Legal Issues – Privacy – Digital Property – Online Expression – Cyber Security – Cyber Crime. Email, Facebook, Instagram, LinkedIn and other Social Applications Marketing – Concept. Indian and global context, online communities and co-creation, future of marketing gamification and apps.

Suggested Books / Articles / Links for References:

1. RYAN, D. & JONES, C., Understanding Digital Marketing, Kogan Page Publishers.
2. The Essential Guide to Online Marketing, Rob Strokes, Quirk, ISBN: 9781936126323
3. E-Commerce: An Indian Perspective, P. T. Joseph, Prentice Hall, 4th Edition.
4. Electronic Commerce: A Simplified Approach, Munesh Chandra Trivedi, Jaico Publishing House.
5. Vandana, Ahuja; Digital Marketing, Oxford University Press India.

Note: Latest edition of text books may be used.

SEMESTER - IV
MID 4 C: 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 – INCO Terms - 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

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

SEMESTER V				
Code No	Nature of Course	Title of the Course	Credits	Teaching Hours
MJD 8	Major Disciplinary courses (Compulsory)	MJD 8: Management Accounting	4	5
MJD 9		MJD 9: Computer Skills for Business	4	5
MJD 10		MJD 10: Income Tax Law & Practice	4	5
MID 5	Minor Disciplinary courses (Choose anyone)	MID 5 (A): EXIM Financing & Insurance	4	5
		MID 5 (B): Global Cross-Cultural Management		
		MID 5 (C): Global Promotion Management		
SEC 4	Skill Enhancement Course	MJD15: Summer Internship	4	6
		Total Credits / Total Hours of Work	20 Credits	26 Hours

SEMESTER V

MJD 8: MANAGEMENT ACCOUNTING

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

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

- Explain the Concepts and technique of Management Accounting and Preparation of the Financial Statements
- Compute and construct the Balance sheet by using ratios
- Prepare the Fund flow statement and to compare it with the balance sheet
- Apply accounting Standard 3 in the preparation of Cash flow statement
- 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 Statement Analysis: 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.

(Problem - 80% & Theory - 20%)

Practical Exercise:

The learners are required to:

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

Text Book

- 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 V

MJD 9: COMPUTER SKILLS FOR BUSINESS

Course Objectives: 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 work sheet 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 ERP9 and to Create ledgers and 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 page layout, 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 Autofill – 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% & Practical– 50%)

Text Book:

1. Rajagopalan .S.P., Computer Application in Business, Vikas Publishing House, New Delhi.
2. Sanjey Saxena, 2009, MS-Office 2007 for everyone, Vikas Publishing House Pvt, Ltd., New Delhi.
3. NellaiKannan, C2002: MS-Office, Nels Publiction, 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 Database 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.

SEMESTER V

MJD 10: INCOME TAX LAW AND PRACTICE

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:*

- Determine the residential status of individuals and to calculate the incidence of taxation
- Compute income from salary by applying the provisions of income tax Act 1961
- Compute income / loss from house property
- Prepare Statement showing taxable income from business / profession
- 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.

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.

UNIT V

Computation of Tax Liability: Assessment of Tax-Types –PAN- Tax Liability of Individuals and HUF.

(Problems: 80% % Theory: 20%)

Practical Exercises:

The learners are required to:

- File Income – tax return of individuals and HUF
- 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

MID 5 (A): 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 Publishing House, 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

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

SEMESTER V

MID 5 (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

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

SEMESTER V

MID 5 (C): 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, Pearson4. Neelamegam. V, International Trade, Vrinda Publications, New Delhi

Note: Latest edition of the text books should be used

SEMESTER VI				
Code No	Nature of Course	Title of the Course	Credits	Teaching Hours
MJD 11	Major Disciplinary courses (Compulsory)	MJD 11: International Financial institutions & Markets	4	5
MJD 12		MJD 12: Global Resources	4	5
MJD 13		MJD 13: Goods & Services Tax and Excise Duty	4	5
MJD 14		MJD 14: Foreign Trade Procedures & Documentation	4	5
MID 6	Minor Disciplinary courses (Choose anyone)	MID 6 (A): International Financial Management	4	5
		MID 6 (B): International Operations Management		
		MID 6 (C): International Economics		
		Total Credits / Total Hours of Work	20 Credits	25 Hours

SEMESTER VI

MJD 11: INTERNATIONAL FINANCIAL INSTITUTIONS & MARKETS

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

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

SEMESTER VI

MJD 12: 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.

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

SEMESTER VI

MJD 12: GOODS & SERVICES TAX & EXCISE DUTY

Course Objectives: To enable the students get familiarize with the indirect taxation with specific reference Goods and Services Taxation and Excise Duty.

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

- Explain concept, need, and utility of indirect taxes;
- Understand and analyse the taxable event, i.e., supply under GST;
- Describe the provisions relating to levy of GST and input tax credit;
- Explain the various procedures under GST;
- Understand the basics of Excise Law and Duty

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

Central Excise Law: Introduction - Excisable goods - Manufacture and Manufacturer - Classification - Valuation - Related persons - Captive Consumptions - CENVAT credit - Assessment under Central Excise Law

Practical Exercise: *Learners are required to:*

- Fill up online application for registration under GST for hypothetical firm.
- Fill up online various forms of GST Returns for hypothetical firm.
- Prepare e-Way bill for hypothetical firm.
- Practical problems on computation of input tax under reverse charge for hypothetical firm.
- Practical problems on computation of input tax credit for hypothetical firm.
- 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 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: Wolters Kluwer India Private Limited.
2. Mehrotra, H.C., & Agarwal, V. P. (2019). Goods and Services Tax GST. Uttar Pradesh: 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. Dr. V.Balachandran; Indirect Taxation; Sultan & Sons, New Delhi
6. The ICAI Study Material for Final Course Group-II, Paper-8: Indirect Tax Laws [Module 1, 2, and 3]

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

SEMESTER VI

MJD 14: 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

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

SEMESTER VI

MID 6 (A): 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.

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

SEMESTER VI

MID 6 (B): INTERNATIONAL OPERATIONS MANAGEMENT

Course Objective: To enable the students to plan effectively for the production operations of business operations.

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

- Understand the concept of operations management in international context
- Understand production techniques in international contract manufacturing
- Evaluate forecasting and operations planning
- Analyse maintenance management
- Understand the basics of material management

UNIT I

Introduction: Production/Operation system and process, Product design, Process design for International Business.

UNIT II

Facilities Management, Location of facilities, Productivity, Capacity planning, Layout of facilities, and JIT in international contract manufacturing.

UNIT III

Operations planning and control: Forecasting, Aggregate Planning, Mass and continuous production systems, Lean Manufacturing, Material Requirements Planning, and Master Production Schedule.

UNIT IV

Maintenance Management: Role and Importance, TPM, Equipment Maintenance Policies, MTBF, Replacement Problem.

UNIT V

Materials Management: Purchasing: Planning and procurement of materials, Inventory planning and control, Economic Order Quantity models

Text Book:

1. Production and Operations Management. New Delhi: Prentice' Hall of India 2005

Reference Books:

1. Operations Management - Strategy and Analyses, (6th Edition), New Delhi: Pearson Education, 2000.
2. Production and Operations Management, An applied Modern Approach, New Delhi: John Wiley, 2002.
3. Production and Operations Management. New Delhi: Tata Mc Graw Hill, 1995.
4. Hand Book of Materials Management. New Delhi: PHI, 1997.

SEMESTER VI

MID 6 (C): INTERNATIONAL ECONOMICS

Course Objective: To enable the students to understand the complex and dynamics of international economy in order to run international business successfully.

Learning Outcomes:

1. Understand about classical theoretical foundations of international trade
2. Learn about contemporary theoretical foundations of international trade
3. Understand the economists' arguments concerning trade policy and its analysis.
4. Learn the conceptual framework of Balance of Payment and its impact on international trade
5. Understand the theoretical foundations of exchange rate economics

UNIT I

Introduction - International Economics – Scope of International Economics – Gains from International Trade – Classical theory of international trade - Mercantilism – Absolute advantage – Comparative advantage - Heckscher- Ohlin theory an empirical verification- Factor endowment theory - Factor price equalization and income distribution – Leontief paradox – Factor intensity reversal.

UNIT II

New theories of international Trade: Imperfect competition and trade – Intra Industry Trade – Technology Gap model – Product cycles – Export led growth – Import substitution Vs Export orientation - Immiserizing growth. The growth of newly industrialized countries and its impact on advanced countries.

UNIT III

Tariff and Protection –Free trade versus protection – Barriers to trade - Tariff and welfare – Tariff and Non-Tariff Barriers – Trade Policy – Instruments of Trade Policy – Political Economy of Trade policy.

UNIT IV

Balance of Payments – structure – uses – Disequilibrium in Balance of Payments and its adjustment mechanism – Significance of Balance of Payments data for an international trade.

UNIT V

International transactions and Financial markets – Exchange Rate determination – Money, interest rate and exchange rate – Price level and exchange rate in the long run – Output and exchange rate in the short run – Fixed and floating exchange rates- Mundell-Fleming Model- Uncovered interest rate parity.

Text Books:

1. Jinghan, M.L, International Economics, Vrindha Publications, India

Reference Books:

1. Francis Cherunilam (2008) “International Economics” 5th Edition, Mc. Graw Hill Education.
2. Bhatia, H.L, International Economics, Vikas Publishing House Pvt. Ltd., India
3. Acharya, R, International Economics: Theory & Practice, Oxford University Press, India.
4. Salvatore, D, International Economics: Trade & Finance, Wiley Student Edition.
5. Krugman, Paul, International Trade: Theory & Policy, Saylor Foundation, USA.

SEMESTER VII				
Code No	Nature of Course	Title of the Course	Credits	Teaching Hours
MJD 16	Major Disciplinary courses (Compulsory)	MJD 16: FOREX Management	4	5
MJD17		MJD 17: Trade Analytics / Intellectual Property Rights	4	5
MJD18		MJD 18: International Marketing	4	5
MID7	Minor Disciplinary courses (Choose anyone)	MID 7 (A): Export Logistics & Shipping	4	5
		MID 7 (B): International Retailing		
		MID 7 (C): International Marketing Research		
MID8		MID 8 (A): Research Methodology	4	5
		MID 8 (B): Risk Management in International Business		
		MID 8 (C): Applied Econometrics		
		Total Credits / Total Hours of Work	20 Credits	25 Hours

SEMESTER VII

MJD 16: 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, New Delhi.

Reference Books:

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

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

SEMESTER VII

MJD: 17 TRADE ANALYTICS

Course Objective: To enable the students to apply Analytics in International Trade and Business.

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

- Learn the basics of business analytics
- Understand the different dimensions of data
- Learn data mining skills
- Understand and apply the tools of trade analytics for analysing trade flows.
- Understand and apply the tools of trade analytics for quantifying trade policy.

UNIT I

Introduction: What is business analytics? Historical Overview of data analysis, Data Scientist vs. Data Engineer vs. Business Analyst, Career in Business Analytics, What is data science, Why Data Science, Applications for data science, Data Scientists Roles and Responsibility.

UNIT II

Data: Data Collection, Data Management, Big Data Management, Organization/sources of data, Importance of data quality, Dealing with missing or incomplete data, Data Visualization, Data Classification.

UNIT III

Introduction to Data Mining: The origins of Data Mining, Data Mining Tasks, OLAP and Multidimensional data analysis, Basic concept of Association Analysis and Cluster Analysis.

UNIT IV

Trade Analytics: Introduction, Meaning, Importance in International Trade – Application of Trade Analytics. Analysing Trade Flows Theory & Analytics - Overall Openness [Trade over GDP Measure, Import content of Exports and External orientation, Off-shoring]; Trade Composition [Sectoral and Geographical Orientation of Trade, Intra-industry Trade (Grubel-Lloyd Index), Analyzing Regional Trade [Regional Intensity of Trade (RIT), Trade Complementarity].

UNIT V

Quantifying Trade Policy: Theory & Analytics – Tariff [Tariff Profiles, Effective Protection and Tariff Escalation]; Non-Tariff Measures [Price Gap, Inventory based frequency measure]; Market Access Stance [market Access Maps]; Forecasting in International Business – Export Forecasting, Exchange Rate Forecasting using Regression [Ratio to Moving Average/Winter Method / Neural Networks].

Text Books:

1. Pochiraju, B. and Seshadri, S, Essentials of Business Analytics: An Introduction to the methodology and its application, Springer.

Reference Books:

1. Panneerselvam, R., Research Methodology, Prentice Hall off India Learning Pvt. Ltd., India.
2. Levin R., and Rubin D, Statistics for Managers, Prentice Hall of India, India.
3. Hair, Andersen, Black and Tatham, Multivariate Data Analysis, Pearson India Ltd, India.
4. WTO, A Practical guide to Trade Policy Analysis, WTO Publications, Geneva.
(Available in www.wto.org)

SEMESTER VII

MJD 18: 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*

- Understand the basic concepts of Marketing
- Understand the decision areas related to Product as an element of Marketing Mix
- Learn strategies and approaches in Pricing
- Understand the various components of Physical Distribution
- 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:

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

Text Book

1. Varshney & Bhattacharya, International Marketing Management an Indian Perspective, Sultan Chand & 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

SEMESTER VII

MID 7 (A): 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.

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

SEMESTER VII
MID 7 (B) INTERNATIONAL RETAILING

Course objective: To expose the students to concept and practices of retail marketing with special focus on international retailing.

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

1. Understand the basics of retail marketing
2. Learn how to establish retail store and handle inventory
3. Comprehend retail organization structure
4. Understand the application of IT in international logistics
5. Gain knowledge about international retailing

UNIT - 1

An overview of Retailing – Trends in retail marketing – Scope of Retail Marketing – Retail formats – organized and unorganized formats - different types of organized formats –product retailing vs. service retailing – Globalization and retail formats.

UNIT - 2

Retail store location and layout–location strategy–location criteria–interior and exterior design layout –store design -internal and external atmospherics- retail store management planning– visual merchandising–space management – inventory management – vendor relationship – retail advertising and promotions.

UNIT - 3

Retail organization structure – recruitment, selection and training of retail personnel – retail sales force management – legal process to establish a retail store in India–license requirement–regulatory compliances–issues and challenges in India.

UNIT - 4

Information Technology (IT) application in retailing - Point of sale – back end IT applications – retail database – basic concepts, scope and role of Supply Chain Management (SCM) in retailing – planning and sourcing of supply chain operations–EDI–ERP–logistics planning–major drivers and problems regarding supply chain management.

UNIT - 5

International retailing - The internationalization process and reasons – Retail Internationalization theory – International retailers – regulation and economy – market selection and entry methods – future trends – contemporary issues and relevant case studies.

Text Books:

1. Nicholas Alexander and Anne Marie Doherty (2010), “International Retailing”, Oxford University Press.

Reference Books:

1. Bajaj C, Tuli Rajnish, Srivastava N V, (2017), Retail Management, Oxford University Press, New Delhi, 3rdEdition.
2. Valarie Zeithaml and Mary Jo Bitner,(2018), Services Marketing, Tata McGraw Hill, 7thEdition .
3. Berman B, Evans R J and Mathur M (2011), “Retail Management – A Strategic Approach” 11thEdition, Pearson publications.

SEMESTER VII

MID 7 (C): INTERNATIONAL MARKETING RESEARCH

Course objective: To impart the skills of research through different research techniques for marketing in general and international marketing in specific, related problems.

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

- Understand the basics of marketing research
- Learn how to collect and collate data
- Learn different data collection tools /instruments of data collection
- structure
- Learn different methods and techniques for data analysis
- Gain knowledge about application of marketing research

UNIT I

An introduction to Marketing Research: Introduction to MR—definitions —Classifications—Marketing research process—steps—research designs - types — data sources — Ethics of Marketing Research.

UNIT II

Data Collection & Scaling techniques: Data collection — objectives — Primary and secondary data collection—qualitative and quantitative data — collection instruments — surveys — observations — interviews — Measurement and scaling techniques Questionnaire Design — methods — Sampling designs and Size — Probability and Non- Probability sampling methods.

UNIT III

Instrument testing and Data Preparation: Types and Methods of Pre- testing — methods of post testing — Reliability and Validity tests — Processing and data analysis — Checking, Editing, Coding, transcription and tabulation of data — use of computers in data processing.

UNIT IV

Basic Concepts of Analysis and Presentation: Analyzing data using Computers — Analyzing Difference — Investigation of Association — Dependent method and Independent Methods (Multidimensional Scaling /Perceptual Mapping — Conjoint Analysis — Canonical Correlation — MANOVA — Multiple Regression with Dummy variables — Logistic Regression) — Report Writing — Steps in drafting a report.

UNIT V

Application of Marketing Research: Environmental Scan — Price determination — New product research — Idea creation and concept development — Test marketing and Product life cycle and Product mix research — Advertising Research - Concept, Media and Effectiveness.

Text Books:

1. D.D.Sharma, Marketing Research
2. R.Pannerselvam Research Methodology

Reference Books:

1. Malhotra: Marketing Research – An Applied Orientation
2. Green, Tull and Albaum: Research for Marketing decisions.
3. Kinnear & Taylor Marketing Research an Applied Approach.
4. David A Aaker, V. Kumar and George S Day: Marketing Research

SEMESTER VII
MID 8 (A): RESEARCH METHODOLOGY

Course objective: To impart research methodology to the students for undertaking business research.

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

1. Understand the basics of research methodology
2. Learn the framework of research
3. Learn how to make hypotheses and to test hypotheses
4. Learn different tools of data collection
5. Learn how to write a research report

UNIT I

Over view of Research methodology: Meaning and purpose – Types of research: Exploratory, Analytical, Descriptive, Experimental and Case study.

UNIT II

Research Focus: Problem definition, Selection and formulation – Review of Literature – Delimitation of the scope of the study – Setting Objectives – Definition of the concepts – Formulation of hypothesis – Preparation of Research design – Field work and Data collection.

UNIT III

Meaning of Hypothesis – Types of Hypothesis – Sources of hypothesis – Testing of Hypothesis – Errors in Testing – Measurements – Scaling techniques and Scale Construction – Sample size – Sampling error – Sampling Methods and Applications.

UNIT IV

Data Collection: Primary and Secondary Data: Observation, Interview, Telephonic Interview, Questionnaire – Internal and External source of Secondary data – Construction of Interview schedule and Questionnaire – Pretesting and Pilot Study – Reliability and Validity tests – Processing and data analysis: Checking, Coding, transcription and tabulation of data.

UNIT V

Report writing: Types of report, Contents of report, Styles and Conventions in report writing- Steps in drafting a report: Cover page, Introduction, Text, Bibliography and Appendix.

Text Books

1. Kothari C R (2014), "Research Methodology: Methods and Techniques", New Age India.

Reference Books:

1. Kerlinger Fred And Lee Bhoward (1999), Foundations Of Behavioral Research, S.Chand
2. Hatt K Paul and Goode J William, (2016), Methods In Social Research, Asia Law House.
3. Cooper R Donald and Schindler (1998) Pamela Business Research Methods Irwin Professional Publishing

SEMESTER VII

MID 8 (B): RISK MANAGEMENT IN INTERNATIONAL BUSINESS

Course objective: To expose the student different types of risks that are associated with international business in order to prepare them to manage these risks.

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

- Understand the basic concepts of risk and uncertainty
- Understand different types of business risks
- Learn how to manage different types of business risks
- Understand the dimensions of global risk management
- Learn how to manage different types of risks in international business

UNIT I

Risk & Uncertainty: Concept - Differences – Classification of Risks based on Nature – Opportunities and Threats – Classification of Risks based on Categories – Pure, Fundamental, Particular, Dynamic, Control & Speculative Risks.

UNIT II

Types of Risks: Financial Risk, Credit Risk, Liquidity Risk, Market Risk, Operational Risk, Strategic Risk, Regulatory Risk, Technology Risk, Fraud Risk, Price Risk, Process Risk, Security Risk & Governance Risk.

UNIT III

Risk Management: Concept, Objectives, Process & Approaches; Risk Reporting and Risk Organisation: Sources & Identification of Risks; Measurement of Risk: Qualitative Assessment Vs Quantitative Assessment; Standard Deviation, Correlation & Covariance, Skewness & Kurtosis as Quantitative Methods of Assessment.

UNIT IV

Introduction to Global Risk Management - Types of Risks: Credit Risks, Political Risks, Regulatory Risks, Compliance Risks, Ethics Risks, Shipping Risks & Exchange Risks; Country and Currency Risk Analysis;

UNIT V

Managing Risks in IB - Credit & Political Risks - Commercial & Political Covers; Shipping Risks – Marine & Air Cargo Insurance; Regulatory & Compliance Risks - Letters of Credits and Credit Guarantees; Exchange Risk – Forwards, Futures & Options, SWAPS.

Text Books

1. Reddy K.R (2010), Risk Management, Discovery Publishing Pvt. Ltd., India

Reference Books:

1. C. K. Roy & Prabhat Roy (2011), Risk Management, Mittal Books, India.
2. D. Basu & D. K. Sinha (2011), Risk Management – Contemporary Trends and Practices, Jaico Publishing House, India
3. Indian Institute of Banking and Finance (IIBF) (2018), Risk Management, Macmillan Education, India.
2. 4.Yilmaz, K, A & Flouris,T (2017),Corporate Risk Management for International Business, Springer Singapore.

SEMESTER VII
MID 8 (C): APPLIED ECONOMETRICS

Course objective: To impart the econometric tools for estimation and model building for business forecasting.

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

- Understand the basics of econometrics
- Learn the different types regression analysis
- Learn econometric modeling
- Learn simultaneous equation modeling
- Applied econometrics for international trade

UNIT I

Basic econometrics: Nature, meaning and scope of econometrics; Simple and general linear regression model – assumptions, Estimation (through OLS approach) and properties of estimators; Gauss-Markov theorem; Concepts and derivation of R^2 and adjusted R^2 ; Concept and analysis of variance approach and its application in regression analysis.

UNIT II

Regression analysis: Problems of heteroscedasticity; Multicollinearity and auto-correlation; Problems of specification error; Error in measurement - Dummy variable technique – Testing structural stability of regression models comparing to regressions, interaction effects, seasonal analysis, piece wise linear regression, use of dummy variables, regression with dummy dependent variables; The LPM, Logit, Probit and Tobit models – applications.

UNIT III

Dynamic econometric models: Auto-regressive and distributed lag models – Koyak model, partial adjustment model, adaptive expectations; Instrumental variables, Problem of auto-correlation – application; Almon approach to distributed lag models; Causality test, Granger test and Sim's test.

UNIT IV

Simultaneous equation models: Introduction and examples; The simultaneous equation bias and inconsistency of OLS estimators; The identification problem; Rules of identification – order and rank conditions; Methods of estimating simultaneous equation system; Recursive methods and OLS; Indirect least squares (ILS); 2SLS, 3SLS and ML methods – applications.

UNIT V

Applied econometrics for international trade: Market model: Simple Keynesian model – Estimation and testing; Producer's behaviour: Specification and estimation of production function – Cobb-Douglas, Translog and CES production function – Measurement of partial and total factor productivity: Inflation–output trade off – Export led growth strategy hypothesis.

Text Books

1. D.N. Gujarathi, Basic Econometrics, Tata – McGraw Hill.

Reference Books:

1. M. Upender: Applied Econometrics, Vrinda Publications.
2. Raw and Miller. R.L., Applied Econometrics, Prentice Hall of India.
3. Amemiya. T., Advanced Econometrics, Harvard University Press.
4. Greene, W., Econometric Analysis, Pearson Education.

SEMESTER VIII

Code No	Nature of Course	Title of the Course	Credits	Teaching Hours
MJD19	Major Disciplinary courses (Compulsory)	MJD 19: Overseas Project Management	4	5
MJD20		MJD 20: New Venture Creation for Export Start-ups	4	5
MID	Research Project or Major Disciplinary Course (Choose anyone) Or 3 Major Disciplinary Courses	Research Project (Alternatively)	12	15
		Or		
		MJD 21: International Services Marketing	3*4	3*5
		MJD 22. Intellectual Property Rights		
		MJD 23. Financial Derivatives & Risk Management		
		Total Credits / Total Hours of Work	20 Credits	25 Hours

SEMESTER VIII
MJD 19: OVERSEAS PROJECT MANAGEMENT

Course objective: To impart skills with respect to managing projects in general and international project in specific.

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

1. Understand the basics of project management.
2. Learn project planning.
3. Learn how to execute domestic and international projects
4. Learn how to control projects
5. Learn about closure of projects.

UNIT I

Introduction: Project Management – scenario in India and overseas markets – techniques of project management – steps in project management - difference between Overseas Projects and Domestic Projects with respect to planning and execution - factors influencing Overseas Projects.

UNIT II

Project planning: scenario in India and overseas – project design – steps in planning – planning for New Product development projects - Project Asset – issues and problems – Network Analysis – PERT /CPM, Resource Monitoring and Control – CCPM –ToC.

UNIT III

Project Execution: Difference in overseas and Domestic project execution – Project Procurement – Allocation of resources – Guidelines – Coordination and Management of HR and other resources- Materials and Budgets – Project cost reduction methods – Legal aspects of overseas Project contracts.

UNIT IV

Project control: Monitoring the project variables – Project cost reduction methods for Overseas and Domestic projects – Project stores – organization and HRD issues, computerization –Project Monitoring and MIS - Cost control – Insurance for projects.

UNIT V

Project Closure: Issues and challenges in overseas projects closure – Project evaluation – Contract Closure – Investment analysis – Cost Benefit analysis – Rest Profile analysis – Cost Trend analysis – Target/ actual - ROI - comparison - Project Appraisal process.

Text Books

1. P.Chandra- Projects Planning Analysis, Selection Implementation and Review- Tata McGraw Hill.

Reference Books:

1. P. Gopalakrishnan & V.E Ramamoorthy - Text Book of Project Management- McMillan.
2. N.Singh- Project Management & Control- Himalaya Publishers.
3. V.Desai - Project Management- Himalaya Publishers.
4. B.M Patel-Project Management -Vikas Publications.

SEMESTER VIII

MJD 20: NEW VENTURE CREATION FOR EXPORT START-UPS

Course objective: To expose the students to international entrepreneurship and encourage them for creation new ventures in the international market.

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

1. Understand the basics of international entrepreneurship.
2. Learn about strategic planning for international ventures.
3. Learn about the avenues of securing finance for intentional ventures.
4. Understand the different strategies for export marketing.
5. Learn how to create an export start-up.

UNIT I

International Entrepreneurship: Introduction – Domestic Entrepreneurship Vs International Entrepreneurship – Motivations to go Global – Strategic effects of going Global - Importance of International Business - Traits of an International Entrepreneur - Cultures and International Entrepreneurship - 7 Cultural determinants of International Entrepreneurship.

UNIT II

Strategic planning for International Ventures: Introduction – Global Strategic Planning - Developing a Global Business Plan –Opportunity Assessment Plan - Entering Global Market - Formulating the Global Strategy - Entry Strategies - Timing of Market Entry - Scale of Entry - Foreign Market Entry Modes - Entrepreneurial Partnering - Global Organizational Structure and Controlling Global Venture.

UNIT III

International Finance for Private Ventures: Introduction - International Finance Corporation (IFC) – Functions – Euro Money Market – Euro Capital Market – International Private Equity Financing and International Merchant Banking – International Venture Financing – Islamic Financing.

UNIT IV

Export Marketing Strategies: Introduction - Global Market Analysis - Foreign Market Selection Model - Developing Foreign Market Indicators - Primary Vs Secondary Foreign Market Data - Sources of Country Market Data - Competitive Positioning - International Competitive Information - Product Policy and Total Quality - Developing the Global Marketing Mix.

UNIT - 5

Export Start-ups: Direct Exports vs Indirect Exports – Merchant Exports vs Manufacturing Exports – Procedure for obtaining Import – Export Code Number (IEC Number) – Registration of Export Firms – MSME Act, 2006, Registrar of Companies (Joint stock companies / LLPs), Registrar of Firms (Partnership Firms), Municipal Authorities (Sole Proprietorship) – Membership with Export Promotion Bodies.

Text Books

1. Hisrich, Robert D (2012), *International Entrepreneurship: Starting, Developing, and Managing a Global Venture*, Sage Publishing, USA.
2. Zucchella, A and Magnani, G (2016), *International Entrepreneurship: Theoretical Foundations and Practice*, Palgrave Macmillan, UK.

Reference Books:

1. Varma, Sumathi (2019), *Fundamentals of International Business*, Pearson India, India.
2. Khurana, P.K., *Export Management*, Galgotia Publishing Company, New Delhi.
3. Balagopal TAS, *Export Management*, Himalay Publishing House, Mumbai.

SEMESTER VIII
MID 1: INTERNATIONAL SERVICES MARKETING

Course objective

To impart knowledge about services marketing in the backdrop of services merging as the dominant component of cross border trade.

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

1. Understand the basics of services marketing in the framework of GATS.
2. Understand different components of service marketing mix.
3. Learn about the effective management of services marketing.
4. Learn about application services marketing in different commercial services.
5. Learn about Service Quality Management.

UNIT - I

Marketing of Services: Introduction – growth of service sector – the concept of service – characteristics of services – classification – designing the service – blue printing - building service aspirations – GATS and International Trade in Services – Cross-border delivery of services under GATS Framework.

UNIT - II

Services Marketing Mix: The 7 P's of service marketing - Product decisions – Pricing decisions – Pricing strategies and Tactics – Promotion of services – Distribution of services - Additional dimensions of service marketing – role of People – Physical evidence – Process.

UNIT - III

Effective Management of Services Marketing: Matching demand and supply through capacity planning – Internal marketing of service – external Vs internal orientation of service strategy

UNIT - IV

Application of Services Marketing: Marketing of Financial services - Marketing of Health services - Marketing of Hospitality services - Marketing of Communication services - Marketing of Educational services - Marketing of I.T Services

UNIT - V

Delivering Quality Services - Causes of Service-Quality Gaps - The Customer Expectations versus Perceived Service Gap - Factors and Techniques to Resolve this Gaps in Service - Quality Standards, Factors and Solutions - The Service Performance Gap Key Factors and Strategies for Closing the Gap - Developing Appropriate and Effective Communication about Service Quality.

Text Books:

1. R. Srinivasan, SERVICES MARKETING, Prentice Hall of India Private Limited, New Delhi.

Reference Books:

1. Zeithaml and Bitner: Services Marketing, McGraw-Hill
2. K. Douglas Hoffman and John E.G. Bateson: Services Marketing – people, Technology & Strategy, Thomson
3. Rao, KRM; Services Marketing, Pearson Education
4. Ravi Shanker, Services Marketing: The Indian Perspective, Excel Books, New Delhi, 2008
5. Rajendra Nargundkar, Services Marketing: Text & Cases, Tata McGraw-Hill Publishing Company, New Delhi, 2008.
6. Zeithaml, Parasuraman & Berry, Delivering Quality Service, The Free Press, Macmillan. 2008.

SEMESTER VIII
MID 2: 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.

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

SEMESTER - VIII

MID 3: DERIVATIVES AND RISK MANAGEMENT

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

1. To understand the students about the concept of Derivatives and its types
2. To acquaint the knowledge of Options and Futures
3. To know about Hedging and the development position of Derivatives in India

UNIT – I

Financial Derivatives: Definition – Features – Types – Basic Financial Derivatives –History of derivatives – origin of derivatives in India – classification of derivatives. Financial Derivatives Market in India – Evolution of Derivatives Markets in India – Recommendations of L.C. Gupta Committee – Categories of Derivatives traded in India – Derivatives trading in NSE / BSE – Emerging structure of Derivatives Marketing India.

UNIT – II

Forward Market – Pricing and Trading Mechanism – Concept and features of Forward Contracts – Classification of Forward Contracts – Forward Trading Mechanism Futures Market: Financial Futures Contracts – Types – Evolution of Futures Marketing India – Traders in Futures Market – Functions of Futures Market – Trading Mechanism – the Clearing House and Operation of Margin – Margin Cash flows – Closing a Future position (settlement). Futures Pricing: Reading Futures Prices – Theories of Futures prices – Distinction between Futures and Forward Markets.

UNIT – III

Options: Concept – History – Types – Factors affecting option Prices, upper bounds, lower bounds, early exercise, put and call parity, put and call parity (dividend effect). Trading strategies involving options: Spreads, combinations, payoffs; binomial model: One Period, Two Period and Multiple Period. Black-Scholes option model. Naked and covered position, options given by financial institutions, stop loss strategy portfolio insurance SWAPS Markets: Nature – Features – Major Types of Financial Swaps Hedging Concept: Multipurpose concept of hedging – the perfect hedging model – hedging objectives – hedging effectiveness – devising a hedging strategy – management of a hedge.

UNIT – IV

Greeks of Options: Delta, Gamma, Theta, Vega, Rho – Computation of Option Greeks – Greek Option trading strategies.

UNIT – V

Understanding of Interest rate SWAPS, currency SWAPS and cross currency SWAPS - Understanding and types of Exotic Options - Credit Derivatives: Credit ratings, Default intensities, Recovery rates, estimating default probabilities from bond prices; Credit Default Swaps (CDS).

Suggested Books/Articles/Links for References:

1. R. Madhumathi, M. Ranganathan. Derivatives and Risk Management