

UG DEPARTMENT OF COMMERCE WITH INTERNATIONAL BUSINESS



NGM COLLEGE – POLLACHI



B. COM – INTERNATIONAL BUSINESS

OUTCOME BASED EDUCATION - SYLLABUS

ACADEMIC YEAR 2025 – 2028

DEPARTMENT OF COMMERCE WITH INTERNATIONAL BUSINESS (UG)



B. Com. IB



VISION

Create a new generation of global players with sense of creativity, dignity and patriotism to meet the ever-changing challenges to sustain the purity and cultural heritage of our great nation.

MISSION

- To develop the students into confident individual's through role play in academics and extracurricular activities
- To ensure knowledge transfer by imparting high standards in curriculum through committed and dedicated faculty team
- To impart knowledge based output through academia industry enhancement
- To transform students into disciplined citizens by infusing ethical and cultural values

Program Educational Objectives:

PEO1	To inculcate the students with various categories of knowledge needed to compete Internationally.
PEO2	To create physical interest to the students in crossing borders among management, documentation, banking, and transportation through literary workings
PEO3	To provide students, the necessary inputs on the macro (academic) environment and micro (Practical) environment, in this current global scenario.
PEO4	To render knowledge to students on statistics, accounting, law and taxation with the proficiency in computer
PEO5	To develop the communicative skills, lean Ethical value of the students through industry and academia

Program Outcomes: (LOCF – UGC)

PO1	Disciplinary knowledge: To Demonstrate the students, the extensive and coherent knowledge of commerce and its applications in real international business world.
PO2	Research-related skills: The student will get a first-hand understanding on various concepts and theories that will provide a strong academic foundation
PO3	Disciplinary knowledge: Students will be demonstrated with educational skills in areas of International Business, Marketing, Accounting, HR, Logistics, Economics, Statistics & other branches of Commerce
PO4	Communication Skills: It enables the students to acquire various soft skills (communication, organizing, and analytical) required to manage complete international business situation and life situations.
PO5	Research-related skills: It fulfills students learning requirements by providing an insight of research in Commerce and interdisciplinary areas while seeking research pursuits
PO6	Reflective thinking: It provides students extreme and rigorous base for teaching, research, and allied business administrations.
PO7	Lifelong learning: It helps students in building a concrete footing for advanced studies in Commerce
PO8	Multicultural competence: It enables a student to prepare for further study, employment, good citizenship.

Program Specific Outcomes:

PSO - 01	To internalize various categories in management, documentation, accounting, commercial and banking law, business taxation, statistical methods and transportation by showing the differences between the academic environment and practical environment
PSO - 02	To help students physically to work with computers, e-content and other literary work, which make them to communicate effectively through seminars and power point presentation.

Mapping

PEOs POs \ PSOs	PEO1	PEO2	PEO3	PEO4	PEO5
PO1	H	M	L	M	M
PO2	M	M	M	L	H
PO3	L	M	L	M	L
PO4	M	H	M	L	M
PO5	L	M	L	M	M
PO6	M	M	L	M	L
PO7	L	M	M	H	L
PO8	M	L	M	L	M
...					
PSO1	M	H	L	M	L
PSO2	L	M	M	L	M

H-High: M-Medium: L-Low

BACHELOR OF COMMERCE WITH INTERNATIONAL BUSINESS**(FOR THE CANDIDATES ADMITTED FROM THE ACADEMIC YEAR 2025 - 2026 ONWARDS)****I to VI SEMESTERS****SCHEME OF EXAMINATIONS****SEMESTER-I**

Part	Subject Code	Title of the Paper	Hrs/ Week		Hrs/ Sem.	Exam Hrs.	Maximum Marks		Total Marks	Credits
			L	P	T		Internal	External		
I	25UTL1C1/	Tamil Paper-I	5	-	-	3	25	75	100	3
	25UHN1C1/	Hindi Paper-I		-	-					
	25UFR1C1	French Paper-I		-	-					
II	25UEN101	Communication Skills - I	5	-	-	3	25	75	100	3
III	25UIB101	CC -I: Principles of Accounting	6	-	5	3	25	75	100	5
	25UIB102	CC-II: International Marketing	6	-	-	3	25	75	100	4
	25UIB1A1/ 25UIB1A2	GE:I Allied I: Principles of Management/ Business Organization and Office Management	5	-	-	3	25	75	100	4
IV	25EVS101	AECC-I Environmental Studies	2	-	-	2	-	50	50	2
	25HEC101	Human Excellence -Personal Values& SKY Yoga Practice-I	1	-	-	2	20	30	50	1
EC		Online Course(MOOC /NPTEL/SWAYAM)	-	-	-	-	-	-	-	Grade
Total			30						600	22

EC-Extra Credit Course/Certificate Course/Co-scholastic Course/Job Oriented Course; CC-Core Course; GE-Generic Elective; AECC-Ability Enhancement Compulsory Course

SEMESTER–II										
Part	Subject Code	Title of the Paper	Hrs /Week		Hrs/ Sem.	Exam Hrs.	Maximum Marks		Total Marks	Credits
			L	P	T		Internal	External		
I	25UTL2C2/	Tamil Paper-II/	5	-	-	3	25	75	100	3
	25UHN2C2 /	Hindi Paper-II/		-	-					
	25UFR2C2	French Paper–II		-	-					
II	25UEN202	Communication Skills - II	5	-	-	3	25	75	100	3
III	25UIB203	CC-III: Cost & Management Accounting	6	-	5	3	25	75	100	4
	25UIB204	CC-IV: Global Business Environment	6	-	-	3	25	75	100	3
	25UIB2A1/ 25UIB2A2	GE-II Allied II: Goods & Service Tax/ Income Tax Law and Practices	5	-	-	3	25	75	100	3
IV	25UIB2S1/ 25UIB2S2	SEC-I: Entrepreneurship Development/ Business Communication	2			2	-	50	50	1
	25HEC202	Human Excellence – Family Values & SKY Yoga Practice–II	1	-	-	2	20	30	50	1
EC	25CMM201	IKS: Manaiyiyal Mahathuvam-I	-	-	15 Hrs	2	-	50	50	Grade
	25CUB201	IKS: Uzhavu Bharatham-I	-	-	15 Hrs	2	-	50	50	Grade
		Online Course(Optional) (MOOC/NPTEL/SWAYAM)	-	-	-	-	-	-	-	Grade
Total			30			-			600	18

EC–Extra Credit Course/Certificate Course/Co-scholastic Course/ Job Oriented Course; CC–Core Course; GE–Generic Elective; AECC- Ability Enhancement Compulsory Course
SEC–Skill Enhancement Course; IKS – Indian Knowledge System;

SEMESTER–III										
Part	Subject Code	Title of the Paper	Hrs/ Week		Hrs/ Sem.	Exam Hrs.	Maximum Marks		Total Marks	Credits
			L	P	T		Internal	External		
I	25UTL3C3/ 25UHN3C3/ 25UFR3C3	Tamil Paper-III	3	-	-	3	25	75	100	3
		Hindi Paper-III								
		French Paper–III								
II	25UEN3C3	Communication Skills-III	3	-	-	3	25	75	100	3
III	25UIB305	CC-V: Banking Theory law & Practice	5	-	-	3	25	75	100	4
	25UIB306	CC-VI: Logistics Management	5	-	-	3	25	75	100	5
	25UIB307	CC-VII :Computing Skills for International Business	6	6	-	3	40	60	100	3
	25UIB3A1/ 25UIB3A2	GE- Allied III: Business Statistics/Mathematics For Business	5		4	3	25	75	100	3
IV	25UIB3N1/ 25UIB3N2	Non Major Elective I: Introduction to International Business/ Tourism Marketing	2	-	-	2	-	50	50	2
	25HEC303	Human Excellence - Professional Values& Ethics-III	1	-	-	2	20	30	50	1
V	25UHW301	Health and Wellness	2#	-	-	-	-	-	100 Reduced To 25	1
EC	25CMM302	IKS: Manaiyiyal Mahathuvam-II	-	-	15 Hrs	2	-	50	50*	Grade
	25CUB302	IKS: Uzhavu Bharatham-II	-	-	15 Hrs	2	-	50	50*	Grade
	25UIB3VA	Skills on Sourcing Management	30	-	-	-	-	-	-	2*
			30			-			725	25

EC–Extra Credit Course/Certificate Course/Co-scholastic Course/Job Oriented Course; CC–Core Course; GE–Generic Elective Department Specific ; VAC- Value Added Course; *Extra Credits; IKS – Indian Knowledge System. # (25UHW301) Health & Wellness 100 marks Reduce to 25 Marks (Single Credit) course of 30 Hrs. of activity which is outside the Class hours.

SEMESTER-IV										
Part	Subject Code	Title of the Paper	Hrs/ Week		Hrs/ Sem.	Exam Hrs.	Maximum Marks		Total Marks	Credits
			L	P	T		Internal	External		
I	25UTL4C4/	Tamil Paper-IV	3	-	-	3	25	75	100	3
	25UHN4C4/	Hindi Paper-IV		-	-					
	25UFR4C4	French Paper-IV		-	-					
II	25UEN4C4	Communication Skills-IV	3	-	-	3	25	75	100	3
III	25UIB408	CC-VIII: Banking Practices for International Business	5	-	5	3	25	75	100	3
	25UIB409	CC - IX : International Trade Procedure and Documentation	5	-	-	3	25	75	100	3
	25UIB410	CC-X: Case Analysis	4	-	4	3	25	25	50	2
	25UIB4A1/ 25UIB4A2	GE-Allied IV: Business Economics/ Agricultural Economics	5		-	3	20	30	50	3
IV	25UIB4S1/ 25UIB4S2	SEC-II: Warehouse automation/ Operation Management	2	-	-	2	20	30	50	2
	25UIB4N1/ 25UIB4N2	Non Major Elective-II: Global Logistics/ Tour Operation Management	2	-	-	2	-	50	50	2
	25HEC404	Human Excellence- Professional Values& Ethics-III	1	-	-	2	20	30	50	1
V		Extension Activities-Annexure I	-	-	-	-	-	-	50 Reduced To 25	1
EC	25CMM403	IKS: Manaiyiyal Mahathuvam-III	-	-	15 Hrs	2	-	50	50	Grade
	25CUB403	IKS: Uzhavu Bharatham-III	-	-	15 Hrs	2	-	50	50	Grade
	25UIB4VA	Business Ethics & Values for Managers	30	-	-	-	-	-	-	2*
Total			30			-			675	23

EC–Extra Credit Course/Certificate Course/Co-scholastic Course/Job Oriented Course; CC–Core Course; GE–Generic Elective Department Specific ; VAC–Value Added Course; *Extra Credits;

SEMESTER– V										
Part	Subject Code	Title of the Paper	Hrs/ Week		Hrs/ Sem.	Exam Hrs.	Maximum Marks		Total Marks	Credits
			L	P	T		Internal	External		
III	25UIB511	CC-XI: Human Resource Management	5	-	-	3	25	75	100	4
	25UIB512	CC-XII: Fundamentals of Supply Chain Management	5	-	-	3	25	75	100	4
	25UIB513	CC-XIII: Export Import Management	6	-	-	3	25	75	100	5
	25UIB514	CC-XIV:EXIM Documentation-I	5	-	5	3	25	75	100	4
	25UIB515	CC–XV: Internship	-	-	-	-	25	75	100	3
	25UIB5E1/ 25UIB5E2/ 25UIB5E3	DSE-I : Transportation and Freight Management DSE-I: Air Cargo Management DSE- I: Shipping Ocean and Freight Management	5	-	-	3	25	75	100	4
IV	25UIB5S1/ 25UIB5S2	SEC-III : Personality Building/ Information Security and Executive Communication	3	-	1	2	-	50	50	2
	25HEC505	Human Excellence - National Values &SKY Yoga Practice–V	1	-	-	2	20	30	50	1
EC	25CSD501	Soft Skills Development–I (Optional)	-	-	-	-	-	-	-	Grade
	25GKL501	General Awareness – Self Study	SS		2	-	-	-	-	Grade
	25UIB5ALC	ALC–I Basics of Stock Market(Optional)	SS*		-	2	50*	50*	100*	Credits**
Total			30						700	27

EC–Extra Credit Course/Certificate Course/Co-scholastic Course/ Job Oriented Course; CC–Core Course; DSE–Discipline-Specific Elective; SEC–Skill Enhancement Course; ALC-Advanced Learner Course (Optional)**Extra Credits**Credits–Based on Course Content, Maximum of 4*Extra Credit

SEMESTER–VI										
Part	Subject Code	Title of the Paper	Hrs/ Week		Hrs/ Sem.	Exam Hrs.	Maximum Marks		Total Marks	Credits
			L	P	T		Internal	External		
III	25UIB616	CC-XVI: Forex Management	5	-	-	3	25	75	100	5
	25UIB617	CC- XVII: EXIM Finance	6	-	-	3	25	75	100	5
	25UIB618	CC-XVIII: EXIM Documentation-II	5	-	5	3	25	75	100	4
	25UIB6E1 / 25UIB6E2 / 25UIB6E3	DSE-II : Financial Markets and Institutions/ DSE-II: International Financial Management/ DSE-II: Investment Management	5	-	-	3	25	75	100	4
	25UIB6E4/ 25UIB6E5/ 25UIB6E6	DSE-III: International Economics/ DSE- III : International Business Strategy/ DSE-III: International Business Relations	5	-	-	3	25	75	100	4
IV	25UIB6S1/ 25UIB6S2	SEC-IV: Intellectual Property Rights/ SEC-IV: Garment Merchandising	3	-	-	2	-	50	50	2
	25HEC606	Human Excellence-Global Values & SKY Yoga Practice–VI	1	-	-	2	20	30	50	1
EC	25CSD602	Soft Skills Development–II(Optional)	-	-	-	-	-	-	-	Grade
	25UIB6ALC	ALC-II-Indian Knowledge system in International Business	SS	-		2				Credits**
Total			30			-			600	25
Grand Total			180						3900	140

EC–Extra Credit Course/ CertificateCourse/Co-scholasticCourse/JobOrientedCourse;CC–CoreCourse;DSE–Discipline-SpecificElective;SEC– Skill Enhancement Course; ALC-Advanced Learner Course(Optional) *Extra Credits;**Credits–Based on course content maximum of 4credits

Question Paper Pattern

(Based on Bloom's Taxonomy)

K1-Remember; **K2**- Understanding; **K3**- Apply; **K4**-Analyze; **K5**- Evaluate

1. Theory Examinations: 75 Marks (Part I, II, & III)

(i) Test- I & II, ESE:

Knowledge Level	Section	Marks	Description	Total
K1 & K2 (Q1 - 10)	A (Q1 – 5 MCQ) (Q6 – 10 Define / Short Answer / MCQ)	$10 * 1 = 10$	MCQ / Define	75
K3 (Q11-15)	B (Either or pattern)	$5 * 5 = 25$	Short Answers	
K4 & K5 (Q16 – 20)	C (Either or pattern)	$5 * 8 = 40$	Descriptive/ Detailed	

2. Theory Examinations: 38 Marks (3 Hours Examination) (Part III: If applicable)

Knowledge Level	Section	Marks	Description	Total
K1 & K2 (Q1 - 10)	A (Q 1 – 10 MCQ)	$10 * 1 = 10$	MCQ	50 (Reduced to 38)
K3 (Q11 – 15)	B (Either or pattern)	$5 * 3 = 15$	Short Answers	
K4 & K5 (Q16-20)	C (Either or pattern)	$5 * 5 = 25$	Descriptive/ Detailed	

3. Theory Examinations: 38 Marks (2 Hours Examination) (Part IV: If applicable)

Knowledge Level	Section	Marks	Description	Total
K1 & K2 (Q1-10)	A (Q1 – 5 MCQ) (Q6–10 Define / Short Answer)	$10 * 1 = 10$	MCQ / Define	50 (Reduced to 38)
K3, K4 & K5 (Q11-15)	B (Either or pattern)	$5 * 8 = 40$	Descriptive/ Detailed	

4. Practical Examinations:

Paper	Maximum Marks	Marks for		Components for CIA		
		CIA	CEE	Tests	Observation Note	Record Note
Practical (Core / Elective)	50	20	30	10	05	05
Practical (Core / Elective)	75	30	45	20	05	05
Practical (Core / Elective)	100	40	60	30	05	05

Components of Continuous Internal Assessment (CIA)

THEORY

Maximum Marks: 100; CIA Mark: 25; CEE Mark: 75;

Components		Calculation	CIA Total
Test 1	75	$(75+75+15+10)/7$	25
Test 2 / Model	75		
Assignment / Digital Assignment	15		
Others*	10		

*Others may include the following: Seminar / Socratic Seminars, Group Discussion, Role Play, APS, Class participation, Case Studies Presentation, Field Work, Field Survey, Term Paper, Workshop / Conference Participation, Presentation of Papers in Conferences, Quiz, Report / Content Writing, etc.

Maximum Marks: 50; CIA Mark: 12; CEE Mark: 38; (Part III: If applicable)

Components		Calculation	CIA Total
Test 1	50	$(50+50+10+10)/10$	12
Test 2 / Model	50		
Assignment / Digital Assignment	10		
Seminar	10		

HEALTH AND WELLNESS COURSE

Scheme of Evaluation

Part	Description	Marks
A	Report	40
B	Attendance	20
C	Activities (Observation During Practice)	40
	Total	100

Continuous Internal Assessment for Project

For Commerce, Management & Social Work Programme

The Final year Commerce, Management & Social Work students should undergo a project work during (V/VI) semester

- ❖ The period of study is for 4 weeks.
- ❖ Project / Internship work has to be done in an industrial organization (or) work on any industrial problem outside the organization is allowed.
- ❖ Students are divided into groups and each group is guided by a Mentor.
- ❖ The group should not exceed four students, also interested student can undergo individually.
- ❖ A problem is chosen, objectives are framed, and data is collected, analyzed and documented in the form of a report / Project.
- ❖ Viva – Voce is conducted at the end of this semester, by an External Examiner and concerned Mentor (Internal Examiner).
- ❖ Project work constitutes 100 marks, out of which 25 is CIA and 75 is CEE Marks.

Mark Split UP

CIA	CEE	Total
25	75	100

S. No	Components for CIA	Marks
1	Review – I *	5
2	Review – II *	5
3	Review – III *	5
4	Rough Draft Submission	10
Total		25

* Review includes Objectives and Scope, Research Methodology, Literature Review, Data Analysis and Results, Discussion and Interpretation, Recommendations and Implications, Presentation and Format, Creativity and Originality, and Overall Impact and Contribution.

S. No	Components for CEE	Marks
1	Evaluation*	50
2	Viva-Voce	25
Total		75

* Evaluation includes Originality of Idea, Relevance to Current Trend, Candidate Involvement, Thesis Style / Language, and Presentation of Report.

STUDENT SEMINAR EVALUATION RUBRIC

Grading Scale:

A	B	C	D
8-10	5-7	3-4	0-2

CRITERIA	A - Excellent	B - Good	C - Average	D - Inadequate
Organization of presentation	Information presented as an interesting story in a logical, easy-to-follow sequence	Information presented in logical sequence; easy to follow	Most of the information is presented in sequence	Hard to follow; sequence of information jumpy
Knowledge of the subject & References	Demonstrated full knowledge; answered all questions with elaboration & Material sufficient for clear understanding AND exceptionally presented	At ease; answered all questions but failed to elaborate & Material sufficient for clear understanding AND effectively presented	At ease with information; answered most questions & Material sufficient for clear understanding but not clearly presented	Does not have a grasp of information; answered only rudimentary Questions & Material not clearly related to the topic OR background dominated seminar
Presentation Skills using ICT Tools	Uses graphics that explain and reinforce text and presentation	Uses graphics that explain the text and presentation	Uses graphics that relate to text and presentation	Uses graphics that rarely support text and presentation
Eye Contact	Refers to slides to make points; engaged with the audience	Refers to slides to make points; eye contact the majority of the time	Refers to slides to make points; occasional eye contact	Reads most slides; no or just occasional eye contact
Elocution – (Ability to speak English language)	Correct, precise pronunciation of all terms The voice is clear and steady; the audience can hear well at all times	Incorrectly pronounces a few terms Voice is clear with few fluctuations; the audience can hear well most of the time	Incorrectly pronounces some terms Voice fluctuates from low to clear; difficult to hear at times	Mumbles and/or Incorrectly pronounces some terms Voice is low; difficult to hear

WRITTEN ASSIGNMENT RUBRIC

Grading Scale:

A	B	C	D	F
13-15	10-12	7-9	4-6	0-3

CRITERION	A - Excellent	B - Good	C - Average	D - Below Average	F - Inadequate
Content & Focus	Hits on almost all content exceptionally clear	Hits on most key points and the writing is interesting	Hits in basic content and writing are understandable	Hits on a portion of content and/or digressions and errors	Completely off track or did not submit
Sentence Structure & Style	<ul style="list-style-type: none"> * Word choice is rich and varies * Writing style is consistently strong * Students own formal language 	<ul style="list-style-type: none"> * Word choice is clear and reasonably precise * Writing language is appropriate to the topic * Words convey intended message 	<ul style="list-style-type: none"> * Word choice is basic * Most writing language is appropriate to the topic * Informal language 	<ul style="list-style-type: none"> * Word choice is vague * Writing language is not appropriate to the topic * Message is unclear 	* Not Adequate
Sources	Sources are cited and are used critically	Sources are cited and some are used critically	Some sources are missing	Sources are not cited	Sources are not at all cited
Neatness	Typed; Clean; Neatly bound in a report cover; illustrations provided	Legible writing, well-formed characters; Clean and neatly bound in a report cover	Legible writing, some ill-formed letters, print too small or too large; papers stapled together	Illegible writing; loose pages	Same as below standard
Timeliness	Report on time	Report one class period late	Report two class periods late	Report more than one week late	Report more than 10 days late

Programme Code:	B.Com - International Business			Programme Title:	Bachelor of Commerce with International Business	
Course Code:	25UIB101			Title	Batch:	2025 – 2028
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	5	Principles of Accounting	Semester:	I
					Credits:	5

Course Objective

To provide basic knowledge of the framework of financial accounting to the extent it is useful for managers

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To recollect the basic concepts, conventions, methods and techniques underlying the accounting practices.	K1
CO2	To get the idea for preparing and presenting financial statements in accordance with generally accepted accounting principles.	K2
CO3	To apply skills in critical-thinking and problem-solving	K3
CO4	To evaluate conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transactions.	K4
CO5	To Develop an understanding on preparation of accounts in trading concerns.	K5

Mapping

PO / PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	M	M	H	M	M	H	H	M
CO2	H	M	M	M	H	H	M	M	M	M
CO3	M	H	M	H	M	M	H	M	H	M
CO4	H	M	H	H	M	M	M	H	M	H
CO5	H	M	M	M	M	M	M	M	M	M

H-High; M-Medium; L-Low

PRINCIPLES OF ACCOUNTING - 25UIB101		
Units	Content	Hrs
I	Meaning of Book-Keeping: Definition of Accounting - Accounting cycle – Objectives of Accounting – Functions of Accounting – Advantages of Accounting - Limitations of Accounting – Branches of Accounting – Basic Concepts and Conventions of Accounting.	12
II	Basics principles of Double Entry System: Meaning of an Account – Types of Account – Rules of Debit and Credit – Journalizing – Subsidiary Books – Purchases Book – Purchases Returns Book – Sales Book – Sales Returns Book – Cash Book – Petty Cash Book – Bills Receivable Book – Bills Payable Book	15
III	Ledger: Division of ledger - Rules regarding posting - Trial Balance – Meaning – Methods - Preparation of Trial Balance.	15
IV	Adjustments: Objects of Adjusting Entries – Important Adjustments – Depreciation – Outstanding Expenses – Prepaid Expenses – Provision for Bad and Doubtful Debts – Closing Stock – Drawing both in cash and goods – Earned income – Unearned Income – Goods sent on Sale or Return basis – Goods lost by fire – Interest on Capital and Drawings - Preparation of Final Accounts (Sole Trader only)	23
V	Depreciation: Meaning – Definition – Accounting Treatment of Depreciation – Methods of Depreciation – Fixed Installment Method – Diminishing Balance Method - Annuity Method.	20
	Tutorial Hrs	5
	Total Contact Hrs	90

Pedagogy:

Direct Instructions, Digital Presentations, Flipped Classrooms

Assessment Methods:

Tests, Seminar, Power Point Presentations, Group Task

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	T.S. Reddy & Murthy	Financial Accounting	Margham Publications	2019

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	V.K.Gupta R.L.Gupta	Financial Accounting	Sultan Chand and sons	2016
2	N.Vinayagan, K.L.Mani and K.L.Natarajan	Principles of Accountancy	S.Chand & Co	2010
3	R L Gupta and Radhaswamy	Advanced Accounting	Sultan Chand and sons	2014

Course Designed by	Reviewed by	Verified by	Checked and Approved by
Dr. R. Gayathri	Ms. S. Pratheepa	Dr. N. BhuvaneshKumar	Mr. K. Srinivasan
Course Teacher	Module Coordinator	Head of the Department	CDC Coordinator & Controller of Examinations

Programme Code:	B.Com - International Business			Programme Title:	Bachelor of Commerce with International Business	
Course Code:	25UIB102			Title	Batch:	2025 – 2028
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	-	International Marketing	Semester:	I
					Credits:	4

Course Objective

On successful completion of this course, the student will be well versed in Marketing, Pricing, distribution, export marketing at global level

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To remember the marketing concept and its changing role in society	K1
CO2	To understand the pricing policy and strategy applied in business	K2
CO3	To select the channels of distribution applied for consumer goods in various stakeholders environmental	K3
CO4	To analysis the significance of domestic marketing and export marking	K4
CO5	To evaluate the marketing strategies in global level	K5

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	L	M	H	L	L	H	H	H	L	M
CO2	M	H	M	M	M	H	H	M	H	M
CO3	M	M	M	M	M	M	H	M	H	M
CO4	H	H	M	H	M	M	M	H	M	H
CO5	H	H	M	M	M	M	M	M	M	M

H-High; M-Medium; L-Low

INTERNATIONAL MARKETING - 25UIB102		
Units	Content	Hrs
I	Marketing Management: Concept. Marketing Mix; Definition, Importance & Factors Determining Marketing Mix. Meaning &, Nature of Product, Concept of Product Mix. Product Planning and New Product Development. Product Life Cycle. Product Packaging: Definition, Functions And Requisites of Good Packaging. Branding & Labeling.	17
II	Pricing: Concept, Objectives & Factors Affecting Price of a Product, Pricing Policies & Strategies. Types of Pricing Decisions- Methods of Pricing.	19
III	Place: Concept, Objectives & Importance of Channels of Distribution of Consumer Goods, Types of Channels Of Distribution, Factors Affecting Choice Of Distribution Channels. Logistics: Meaning, Importance, Objectives, Marketing Logistics Task.	19
IV	Introduction to Export Marketing: Meaning and features of Export Marketing- Importance of Exports for a Nation and a Firm –Difference between Domestic Marketing and Export Marketing – Motivations for Export	20
V	International Marketing: Meaning, <i>Trade Barriers</i> – Tariffs and Non-Tariffs – Features of International Marketing - WTO – Objectives – Functions of WTO – Implications of WTO Agreements.	15
	Total Contact Hrs	90

***Concepts underlined and italicized are self-study

Pedagogy:

Direct Instructions, Digital Presentations, Flipped Classrooms

Assessment Methods:

Tests, Seminar, Power Point Presentations, Group Task

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	R.S.N Pillai & Bagavathi	Marketing Management	Sultan Chand	2020
	B.S. Rathor J.S.Rathor	Export Marketing	Himalayan Publication House	2015
2	S. Yuvaraj	International Marketing	Vrinda Publications Pvt. Ltd. Delhi.	2009

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	C.B Gupta & Rajan Nair	Marketing Management	Sultan Chand	2011
2	Jayasankar. K	Marketing	Margaham	2016
3	Philip Kolter	Principles of Marketing	Pearson Education	2017

Course Designed by	Reviewed by	Verified by	Checked and Approved by
Ms. S. Pratheepa	Ms. S. Pratheepa	Dr. N. BhuvaneshKumar	Mr. K. Srinivasan
Course Teacher	Module Coordinator	Head of the Department	CDC Coordinator & Controller of Examinations

Programme Code:	B.Com- International Business			Programme Title:	Bachelor of Commerce with International Business	
Course Code:	25UIB1A1			Title	Batch:	2025 – 2028
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	-	Principles of Management	Semester:	I
					Credits:	4

Course Objective

On successful completion of this course, the students will get an opportunity to examine and apply appropriate theories/concepts about managing in business effectively.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Explaining the concepts based on management and its features	K1
CO2	Summarizing the principles and importance of planning	K2
CO3	Examining the determinants of behavior and motivation theories	K3
CO4	Analyzing the techniques of communication in management	K4
CO5	To create concept of management.	K5

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	M	M	L	M	H	H	L	H	L	H
CO2	M	H	M	M	H	H	M	M	M	M
CO3	H	H	H	M	L	H	H	H	M	H
CO4	M	H	H	H	H	M	M	M	H	H
CO5	L	L	M	H	H	H	L	H	M	H

H-H igh; M-Medium; L-Low

B. Com IB – Batch 2025 - 2028

PRINCIPLES OF MANAGEMENT- 25UIB1A1		
Unit	Content	Hours
I	Management: Definition of Management – Management and Administration – Nature and Scope of Management - Functions of Management - Contribution of F.W. Taylor – Henry Fayol – Mary Parker Follet – Mc Gregor and Peter F. Drucker.	15
II	Planning : Meaning – Nature and Importance of Planning – Planning promises – Methods and Types of plans – Decision Making.	16
III	Organization: Meaning, Nature and Importance – Process of Organization – Principles of Sound Organization – Organization Structure – Span of Control – Organization Chart - Departmentation – Delegation and Decentralization – Authority relationship Line, Functional and staff	15
IV	Motivation: Need – Determinants of behaviour – Maslow’s Theory of Motivation – Motivation Theories in Management – X, Y and Z theories – Leadership styles – MBO – Management by Exception	14
V	Communication: Communication in Management – Co-Ordination – Need and Techniques – Control –Nature-process of Control – Techniques of Control.	15
	Total Hours	75

*** Italic denotes self-study topic

Pedagogy:

Direct Instructions, Digital Presentations, Flipped Classrooms

Assessment Methods:

Tests, Seminar, Power Point Presentations, Group Task

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Dr. S.C. Saksena	Principles of Business Management	Sahitya Bhawan Publications	2018

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Koontz and O'Donald	Principles of Management	12 th Edition	2019
2	Dinkar – Pagare	Business Management	Sultan Chand & Sons	2018
3	R N Gupta	Principles of Management	S.Chand (G/L) & Company Ltd	2010
4	Gupta C.B	Business Management	Sultan Chand & Sons	2018

Course Designed by	Reviewed by	Verified by	Checked and Approved by
Mrs.P.Sudha	Ms. S. Pratheepa	Dr. N. BhuvaneshKumar	Mr. K. Srinivasan
Course Teacher	Module Coordinator	Head of the Department	CDC Coordinator & Controller of Examinations

Programme Code:	B.Com- International Business			Programme Title:	Bachelor of Commerce with International Business	
Course Code:	25UIB1A2			Title	Batch:	2025 – 2028
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	-	Business Organization and Office Management	Semester:	I
					Credits:	4

Course Objective

On successful completion of this course, the students will get an opportunity to examine and apply appropriate theories/concepts about managing in business effectively.

Course Outcomes

CO Number	CO Statement	Knowledge Level
CO1	To understand the functions of Business organization	K1
CO2	To infer various forms of Business Organization.	K2
CO3	To illustrate the various elements of Business location.	K3
CO4	To outline the concept and theories of Office.	K4
CO5	Outlining office equipment and EDP	K5

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	M	M	L	M	H	H	L	L	L	H
CO2	M	H	M	M	H	H	M	H	M	M
CO3	H	H	H	M	L	H	H	H	M	H
CO4	M	H	H	H	H	M	M	M	H	H
CO5	L	L	M	H	H	H	L	L	M	H

H-High; M-Medium; L-Low

BUSINESS ORGANIZATION AND OFFICE MANAGEMENT - 25UIB1A2		
Units	Content	Hrs
I	Introduction to Business: Nature of Business- Objectives and functions of business-Business organisation- Meaning and Definition –Objectives of Business organisation- Principles of Business organisation-Nature of Business Organisation-Business Ethics.	15
II	Forms of Business Organisation: Sole Proprietorship, Partnership- Joint Stock Company – Co-operative Organisation-Public Enterprises	20
III	Location of Business : Factors influencing location, Localization of Industries- Size of firms- Trade Association- Chamber of Commerce	13
IV	Office: Its functions and significance – Office Layout and Office accommodation-Filing and Indexing	15
V	Office Machines and equipment's: Data processing system-EDP-Uses and Limitations- Offices Furniture	12
	Total Contact Hrs	75

*****Concepts underlined and italicized are self-study**

Pedagogy:

Direct Instructions, Digital Presentations, Flipped Classrooms

Assessment Methods:

Tests, Seminar, Power Point Presentations, Group Task

Text Book**25UIB1A2**

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Y.K Bhushan	Fundamentals of Business Organisation	Sultan Chand & Sons	2018

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \EDITION	YEAR OF PUBLICATION
1	Prof.C.A Abha Mathur	Business Organisation and Management	Taxman	2024
2	Dr.I.M. Sahai	Office Management	Sathya Bhawan Publication	2019
3	R.S.N pillai and Bagavathi	Office Management	S.Chand & Co.ltd	2023
4	Dr.R.K. Sharma, K.Gupta, S.K.Gupta	Business Organisation and Management	Kalyani Publishers	2020

Course Designed by	Reviewed by	Verified by	Checked and Approved by
Mrs.P.Sudha	Ms. S. Pratheepa	Dr. N. BhuvaneshKumar	Mr. K. Srinivasan
Course Teacher	Module Coordinator	Head of the Department	CDC Coordinator & Controller of Examinations

Programme Code:	B.Com IB – International Business			Programme Title:	Bachelor of Commerce with International Business	
Course Code:	25UIB203			Title	Batch:	2025 – 2028
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	5	Cost and Management Accounting	Semester:	II
					Credits:	4

Course Objective

*To understand the basic concepts and processes used to determine product cost;
To gain knowledge of preparation of budgets, marginal cost statements; To gain the skills required for cost ascertainment and decision making.*

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To identify the costing system, cost management system and the concept of labour and overhead cost.	K1
CO2	To clarify skills in preparing cost sheet	K2
CO3	To illustrate problems in the handling Material and Labour	K3
CO4	To analyze the strategies of attaining sales and reducing cost	K4
CO5	To formulate base for budgeting and budgetary control	K5

Mapping

PO / PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	H	H	M	M	M	H	M
CO2	H	H	M	M	M	H	M	M	H	M
CO3	H	H	M	H	M	M	H	H	H	M
CO4	H	M	H	M	H	M	M	M	H	M
CO5	H	M	H	M	H	M	H	H	H	M

H-High; M-Medium; L-Low

	COST AND MANAGEMENT ACCOUNTING - 25UIB203	
Units	Content	Hrs
I	Cost Accounting - Objectives – Advantages and Disadvantages -Distinction between Cost Accounting, Financial Accounting and Management Accounting - Methods of Costing, Cost Classification – Cost Center and Cost Unit - Preparation of Cost Sheet - Estimated Cost Sheet.	15
II	Materials: Meaning - Direct and Indirect – Objectives of Material control – Organization of Material control – Inventory control, Economic ordering quantity, ABC analysis - Purchase Procedure - Issue of Materials – Pricing of Issues (LIFO, FIFO.)	18
III	Labour: Meaning – Types – labour turnover - Methods of Wage Payment -Time Rate – Piece rate- Straight, Differential piece rate)-Taylor differential piece rate- Merrick Multiple piece rate; Bonus Plans-Halsey Plan-Rowan Plan.	16
IV	Marginal Costing: Meaning - Importance – Assumptions - Problems on - Break Even Point – Profit /Volume ratio - Margin of Safety	20
V	Budgeting and Budgetary Control: Meaning – Importance - Types of Budgets - Problems on Flexible Budget and Sales Budget.	16
	Tutorial Hrs	5
	Total Contact Hrs	90

Pedagogy:

Direct Instructions, Digital Presentations, Flipped Classrooms

Assessment Methods:

Tests, Seminar, Power Point Presentations, Group Task

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Jain and Narang	Advanced Cost Accounting	Kalyani Publication	2013

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	T.S.Reddy, Y.Hari Prasad Reddy	Cost Accounting	Margham	2015
2	Mamta Shah	Management Accounting for Decision Making	Ane Books	2009
3	Gupta Shashi K., Sharma R.K., Gupta Neeti	Management Accounting- Principles and Practice	Kalyani	2017

Course Designed by	Reviewed by	Verified by	Checked and Approved by
Dr. R. Kalaiselvi	Ms. S. Pratheepa	Dr. N. BhuvaneshKumar	Mr. K. Srinivasan
Course Teacher	Module Coordinator	Head of the Department	CDC Coordinator & Controller of Examinations

Programme Code:	B.Com - International Business			Programme Title:	Bachelor of Commerce with International Business	
Course Code:	25UIB204			Title	Batch:	2025 – 2028
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	-	Global Business Environment	Semester:	II
					Credits:	3

Course Objective

The course is designed to provide an insight into the impact of business environment on the performance and profitability of the firm. The course emphasizes the theme that the business prospects may be enhanced by a strong grasp of business including socioeconomic-political factors.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To recollect the role of environment in global business.	K1
CO2	To picture the Factors affecting international environment.	K2
CO3	To implement the environment factors to regain the balance of payment deficit.	K3
CO4	To evaluate the various institution and regional integration to overcome environment changes.	K4
CO5	To create the new environment in the global business	K5

Mapping

PO / PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	M	M	L	H	M	H	H	L	M
CO2	M	H	H	M	L	M	L	H	H	L
CO3	M	H	M	L	M	H	M	M	H	M
CO4	H	H	H	L	M	M	H	L	M	H
CO5	L	H	L	H	H	H	M	H	M	H

H-High; M-Medium; L-Low

GLOBAL BUSINESS ENVIRONMENT - 25UIB204		
Units	Content	Hrs
I	Introduction to Global Business Environment – Meaning – Nature – Concept – Scope of Global Business – Modes of Entry into International Business – Internationalization Process - Globalization – Concepts – Levels – Causes – Issues and Concerns.	16
II	International Business Environment – STEPIN factors – Social & Cultural – Technology – Economic – Political & Legal – Natural factors – Framework for analyzing International Business Environment.	20
III	Balance of Payment Account: Concepts and Significance of Balance of Payment account – Current and Capital account components – Accounting system – Balance of Payment deficits and correction policies.	18
IV	International Economic institution and agreements – WTO and Developing countries – IMF – World Bank (IBRD) – UNCTAD – <u>International commodity trading and agreement</u>	18
V	Regional Integration – European Union – <u>NAFTA</u> – <u>SAFTA</u> – LAFTA – SAARC – ASEAN – BRICS - Recent Trends.	18
	Total Contact Hrs	90

***Concepts underlined and italicized are self-study

Pedagogy:

Direct Instructions, Digital Presentations, Flipped Classrooms

Assessment Methods:

Tests, Seminar, Power Point Presentations, Group Task

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	K. Aswathappa	Essentials of Business Environment	Himalaya Publishing House	2019

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Dr. R.Sarvamangala Dr.T. Lakshmi Dr.Waseeha Firdose	Global Business Environment	Himalaya Publishing House	2020
2	Dr. S. Poorkodi Dr. Ansarul Haque	International Business Environment	Global Academic Publishers	2015
3	Francis Cherunilam	Business Environment	Himalaya Publishing House	2019

Course Designed by	Reviewed by	Verified by	Checked and Approved by
Dr. N. Bhuvanesh Kumar	Ms. S. Pratheepa	Dr. N. Bhuvanesh Kumar	Mr. K. Srinivasan
Course Teacher	Module Coordinator	Head of the Department	CDC Coordinator & Controller of Examinations

Programme Code:	B.Com - International Business			Programme Title:	Bachelor of Commerce with International Business	
Course Code:	25UIB2A1			Title	Batch:	2025 – 2028
				Goods & Service Tax	Semester:	II
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	-		Credits:	3

Course Objective

To impart basic knowledge about Goods and Service Tax and Custom duty

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To remember the rules and regulation of indirect taxation.	K1
CO2	To understand the levy and collection of customs duty	K2
CO3	To compute GST and its working mechanisms.	K3
CO4	To analyze and resolve tax problems.	K4
CO5	To evaluate the functions of GST and its levy.	K5

Mapping

PO / PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	M	M	M	M	L	M	M	L	L
CO2	H	M	L	H	L	M	M	L	M	M
CO3	M	M	H	M	H	L	H	H	L	M
CO4	H	H	L	L	H	M	M	M	H	H
CO5	H	L	H	M	H	H	M	M	H	H

H-High; M-Medium; L-Low

GOODS AND SERVICE TAX - 25UIB2A1		
Units	Content	Hrs
I	Indirect Taxes- Meaning and Nature- Special features of Indirect Taxes - Types -Objectives- Direct Taxes Vs. Indirect Taxes -Contribution to Government Revenues- Taxation under the Constitution- Advantages and Disadvantages of Indirect Taxes.	15
II	Introduction and Scope of Customs Law in India-The Customs Act 1962- Types-Levy and Collection from Customs duty- <u>Exemption from Customs duty</u> - Classification and Valuation of goods under Customs Law - Abatement of duty in Damaged or Deteriorated Goods- Remission on Duty on Lost, Destroyed or Abandoned Goods- Customs Duty Draw Back.	15
III	Goods and Service Tax-Introduction-Meaning-Need for GST-Features of GST- Advantages and Disadvantages of GST-Structure of GST in India- Dual Concepts-SGST-CGST-IGST-UTGST- Types of rates under GST- Taxes subsumed under State Goods and Services Tax Act 2017- Taxes subsumed under Central Goods and Services Tax Act 2017.	17
IV	Levy and Collection under SGST/CGST Act- Meaning of Important Term: Goods, Services, Supplier, Business, Manufacture, Casual Taxable person, Aggregate Turnover. Input Tax and Output Tax. Concept of Supply- Composite and Mixed Supplies- Composition Levy- Time of Supply of Goods and Services- Value of Taxable Supply- . Input Tax Credit- Eligibility and Conditions for taking Input Credit- <u>Registration procedure under GST</u> - Filing of Returns	13
V	Levy and Collection under the Integrated Goods and Service Tax - Meaning of Important Terms: Integrated Tax, Intermediary, Location of the Recipient and Supplier of Services, Output Tax. Levy and Collection of Tax-Determination of Nature of supply- Inter-State Supply and Intra-State Supply- Place of Supply of Goods or Services- Zero-Rated Supply.	15
	Total Contact Hrs	75

***Concepts underlined and italicized are self-study

Pedagogy:

Direct Instructions, Digital Presentations, Flipped Classrooms

Assessment Methods:

Tests, Seminar, Power Point Presentations, Group Task

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Datey, V.S.	Indirect Taxes	Mumbai, Taxman Publications Private Limited	2017
2	Dr. H.C Mehrotra Prof V.P. Agarwal	Goods and Service Tax and customs duty	Sahitya Bhawan Publication	2023

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	S.Anil Kumar R. Mahadev	Goods and service Tax	Himalaya Publishing House	2018
2	Prof. Dr. Jyoti Rattan	Goods and service Tax (Taxation Laws	Bharat Law House	2023

Course Designed by	Reviewed by	Verified by	Checked and Approved by
Ms. P. Sudha	Ms. S. Pratheepa	Dr. N. Bhuvanesh Kumar	Mr. K. Srinivasan
Course Teacher	Module Coordinator	Head of the Department	CDC Coordinator & Controller of Examinations

Programme Code:	B.Com - International Business			Programme Title:	Bachelor of Commerce with International Business	
Course Code:	25UIB2A2			Title	Batch:	2025 – 2028
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	-	Income Tax law and Practices	Semester:	II
					Credits:	3

Course Objectives

On successful completion of this course, the student will be well versed in calculation of tax in residents, salary, house property and Business or Profession

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Outline the various terminologies related to income tax	K1
CO2	Understand the method of calculating tax for residents and Non residents	K2
CO3	Apply the various tax deduction and available provisions in tax computations	K3
CO4	Evaluate the Income earned under salary, House property and Business	K4
CO5	Analyze self-assessment of income and tax computation.	K5

Mapping

PO / PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	M	M	L	H	M	H	H	L	M
CO2	M	H	H	M	L	M	L	H	H	L
CO3	M	H	M	L	M	H	M	H	H	M
CO4	H	H	H	L	M	M	H	M	M	H
CO5	L	H	L	H	H	H	M	H	M	H

H-H igh; M-Medium; L-Low

INCOME TAX LAW AND PRACTICES -25UIB2A2		
Unit	Content	Hours
I	Introduction to Income Tax Introduction to Income Tax – History – Objectives of Taxation - Features of Income Tax – Meaning of Income – Types – Important Definitions Under the Income Tax Act – Assessee – Types– Incomes Exempted under Section 10.	15
II	Residential Status Residential Status – Residential Status of an Individual – Company – HUF – Basic Conditions – Additional Conditions – Incidence of Tax and Residential Status – Problems on Residential Status and Incidence of Tax.	15
III	Income from Salary Computation of Salary Income – Features of Salary – Allowances – Types of Allowances - Perquisites – Kinds of Perquisites –Types of Provident Fund - Gratuity – Pension – Commutation of Pension – Deduction of Salary - Profits in Lieu of Salary.	15
IV	Income from House Property Income from House Property –Basis of Charge – Annual Value –Gross Annual Value, Net Annual Value of Let-out Property, Self– Occupied Property–Amenities–Deductions.	15
V	Profits and Gains from Business or Profession Income from Business or Profession – Allowable Expenses – Not Allowable Expenses - General Deductions – Provisions Relating to Depreciation – Deemed Business Profits - Undisclosed Incomes – Investments – Compulsory Maintenance of Books of Accounts – Audit of Accounts of Certain Persons – Special Provisions for Computing Incomes on Estimated Basis – Computation of Income from Business or Profession.	15
	Total Hours	75

*** *Italic denotes self-study topic*

Pedagogy:

Direct Instructions, Digital Presentations, Flipped Classrooms

Assessment Methods:

Tests, Seminar, Power Point Presentations, Group Task

Text Book**25UIB2A2**

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Gaur and Narang	“Income Tax Law and Practice”	Kalyani publishers New Delhi.	2025

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Dr. HC Mehrotra	Income-tax Law and Accounts”	Sahithya Bhavan publishers.	2024
2	Dr. Kailash Rai, Dr. Narender Kumar	Taxation Laws (Law of Income Tax)	Allahabad Law Agency	2024

Course Designed by	Reviewed by	Verified by	Checked and Approved by
Dr. R. Gayathri	Ms. S. Pratheepa	Dr. N. BhuvaneshKumar	Mr. K. Srinivasan
Course Teacher	Module Coordinator	Head of the Department	CDC Coordinator & Controller of Examinations

Programme Code:	B.Com - International Business			Programme Title:	Bachelor of Commerce with International Business	
Course Code:	25UIB2S1			Title	Batch:	2025- 2028
Lecture Hrs./Week or Practical Hrs./Week				Entrepreneurship Development	Semester:	II
	2	Tutorial Hrs./Sem.	-		Credits:	1

Course Objective

To Understand the Basic Development of Entrepreneurship as a Profession

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To keep in mind the critical thinking skills in business	K1
CO2	To get the idea how to manage people, process, and resource within a organization	K2
CO3	To apply knowledge of leadership concepts in an integrated manner	K3
CO4	To analyze the internal/external factors affecting a business to evaluate business Opportunities	K4
CO4	To exhibit the importance of entrepreneurship in the current scenario	K5

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	M	M	L	H	M	H	H	L	M
CO2	M	H	H	M	L	M	L	M	H	L
CO3	M	H	M	L	M	H	M	M	H	M
CO4	H	H	H	L	M	M	H	M	M	H
CO5	L	H	L	H	H	H	M	L	M	H

H-High; M-Medium; L-Low

ENTREPRENEURSHIP DEVELOPMENT- 25UIB2S1		
Units	Content	Hrs
I	Entrepreneurship – Definition – Characteristics - Reasons for Growth of Entrepreneurship in a Country - Functions of An Entrepreneur - Types of Entrepreneurs - Entrepreneurship Success and Failure (with reference to India and the World)	6
II	New Business Idea - Meaning and Applicability - Sources of Business Idea - Business Idea Evaluation – Preference of Location - - Business Plan - Uses - Kinds - Process of Writing A Business Plan - New Product Development and Business Incubation.	6
III	Starting up of a Business – Project Identification and formulation – Assessment of feasibility – Legal considerations – Basic Startup Problems	6
IV	Financing of Business -Sources of Business Finance – Debt – Equity Considerations – Profit Planning and Budgeting (Theoretical Aspects Only).	6
V	Self Help Group - Opportunities in Various Sectors – Problems and Prospects. Skill Development Activities	6
	Total Contact Hrs	30

*****Concepts underlined and italicized are self-study**

Pedagogy:

Direct Instructions, Digital Presentations, Flipped Classrooms
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Assessment Methods:

Tests, Seminar, Power Point Presentations, Group Task

Text Book**25UIB2S1**

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Khanka, S.S.	Entrepreneurial Development	1st edition, S.chand publishing.	2006

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Gupta C.B and Gupta S.P	Entrepreneurial Development	1st edition, , S.Chand andsons.	2013
2	B.L.Gupta and Anil Kumar	Entrepreneurial Development	Revised Edition, Mahayana, New Delhi.	2009

Course Designed by	Reviewed by	Verified by	Checked and Approved by
Ms. S. Pratheepa	Ms. S. Pratheepa	Dr. N. BhuvaneshKumar	Mr. K. Srinivasan
Course Teacher	Module Coordinator	Head of the Department	CDC Coordinator & Controller of Examinations

Programme Code:	B.Com - International Business			Programme Title:	Bachelor of Commerce with International Business	
Course Code:	25UIB2S2			Title	Batch:	2025 – 2028
				Business Communication	Semester:	II
Lecture Hrs./Week or Practical Hrs./Week	2	Tutorial Hrs./Sem.	-		Credits:	1

Course Objective

To enhance their writing skills in various forms of business letters

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	The understand strategies of making business offers and quotation	K1
CO2	To remember the knowledge of writing collection letters	K2
CO3	To apply the writing skill in Banking correspondence	K3
CO4	To analyse the customer correspondence in insurance Company.	K4
CO5	To exhibit the correspondence for export andimport business	K5

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	M	M	L	H	M	H	H	L	M
CO2	M	H	H	M	L	M	L	M	H	L
CO3	M	H	M	L	M	H	M	H	H	M
CO4	H	H	H	L	M	M	H	M	M	H
CO5	L	H	L	H	H	H	M	L	M	H

H-High; M-Medium; L-Low

BUSINESS COMMUNICATION- 25UIB2S2		
Units	Content	Hrs
I	Writing a letter for Offer and quotation	6
II	How to write effective Collection letters	6
III	Customer correspondence with Bank- account opening, Giving standing instruction to Bank	6
IV	Customer correspondence with Insurance company	6
V	Export correspondence	6
	Total Contact Hrs	30

*****Concepts underlined and italicized are self-study**

Pedagogy:

Direct Instructions, Digital Presentations, Flipped Classrooms

Assessment Methods:

Tests, Seminar, Power Point Presentations, Group Task

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Rajendra Pal, J.S. Korahilli	Essentials of Business Communication	Sultan Chand & Sons, New Delhi.	2013
2	R.S.N.Pillai and Bhagavathi.S	Commercial Correspondence	Sultan Chand Publications, New Delhi.	2020

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Jessica Higgins	10 Skills for effective business communication	Source Books	2018
2	Lan Tuhovsky	The Science of effective communication	Rupa publication, India	2019

Course Designed by	Reviewed by	Verified by	Checked and Approved by
Dr. N. BhuvaneshKumar	Ms. S. Pratheepa	Dr. N. BhuvaneshKumar	Mr. K. Srinivasan
Course Teacher	Module Coordinator	Head of the Department	CDC Coordinator & Controller of Examinations

Programme Code:	B.Com - International Business			Programme Title:	Bachelor of Commerce with International Business	
Course Code:	25UIB305			Title	Batch:	2025 – 2028
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	-	Banking Theory Law & Practice	Semester:	III
					Credits:	4

Course Objective

To enrich the students with the basics of banking law and practice followed in commercial Banks

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Understand the relationship between Banker and Customer	K1
CO2	Recognise different types of accounts and different types of customers	K2
CO3	Able to interpret negotiable instruments and its significance	K3
CO4	Able to Appraise term loan, Credit rating and Credit score	K4
CO5	Manage Electronic and IT in Banking	K5

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	L	M	M	L	H	M	L	L	L	H
CO2	M	H	H	H	H	H	M	M	M	M
CO3	M	H	M	H	M	L	H	M	H	H
CO4	H	M	H	L	L	H	H	M	M	H
CO5	H	H	M	H	M	M	H	H	H	M

H-High; M-Medium; L-Low

BANKING THEORY LAW & PRACTICE - 25UIB305		
Units	Content	Hrs
I	Definition of banker and customer- general relationship- Special relationship- Evolution of commercial banks – functions of modern commercial banks – branch banking – CRM in banking – <u>Multinational banking</u> – Customer Service.	15
II	Opening an new account- General precautions- Types of accounts- Fixed deposits- savings account- Current account- Recurring deposits- special type of customers- Minor- Lunatic-drunkards- joint account- partnership account- Public limited company- Closure of accounts.	15
III	Negotiable instruments- meaning- characteristics- types- Bills of exchange- Essentials. Promissory note- essentials- Cheques- Essentials- <u>Endorsement</u> - Crossing of Cheques - Marking of Cheques.	15
IV	Loans and Advances: Principles of Sound Lending – Credit system - Classification of Loans and Advances–Assessing the creditworthiness of the borrower –Collection of credit information – Credit Information Bureau Limited(CIBIL) – Appraisal of term loan: Procedure.	17
V	Electronic Banking and IT in Banks :Introduction IT and Communication Systems – Important features - Automated Clearing Systems - Clearing House - Inter-bank Payment System (CHIPS) - Electronic Fund Management Electronic Clearing System (ECS) – Important aspects/ features -Real Time Gross Settlement (RTGS) - National Electronic Funds Transfer (NEFT) - Indian Financial System Code (IFSC) Automated Teller Machines (ATMs) Internet Banking Core Banking Solutions (CBS) -Computerization of Clearing of Cheques - Cheque Truncation System (CTS) - Digital Certificate and Digital Signature - Cyber Crimes Classification of Cyber Crimes	13
	Total Contact Hrs	75

***Concepts underlined and italicized are self-study

Pedagogy:

Direct Instructions, Digital Presentations, Flipped Classrooms

Assessments Methods

Tests, Seminar, Power Point Presentations, Group Task

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Gordon and Natarajan	Banking theory law and practice	Himalaya Publishing House	2011

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	C. Jeevanandham	Foreign exchange and risk management	Sultan Chand	2011
2	P.N Varshney	Banking Law and Practice	Sultan Chand	2020
3	C. Jeevanandham	Finance of Foreign Trade & Procedure	Premier	1994

Course Designed by	Reviewed by	Verified by	Checked and Approved by
Dr.R.Gayathri	Ms. S. Pratheepa	Dr. N. BhuvaneshKumar	Mr. K. Srinivasan
Course Teacher	Module Coordinator	Head of the Department	CDC Coordinator & Controller of Examinations

Programme Code:	B.Com - International Business			Programme Title:	Bachelor of Commerce with International Business	
Course Code:	25UIB306			Title	Batch:	2025 – 2028
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	-	Logistics Management	Semester:	III
					Credits:	5

Course Objective

The purpose of this course is to develop an understanding of underlying concepts, strategies and issues involved in the area of business logistics and related concepts for Under-graduates.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To keep in mind about role of logistics within the firm as well as between organization.	K1
CO2	To understand the elements of logistics management.	K2
CO3	To apply the logistics strategy on order processing and Inventory management in an organization.	K3
CO4	To analyze the importance of Packaging and Transportation in logistics Management.	K4
CO5	To evaluate the modes of transportation in logistics.	K5

Mapping

PO / PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	M	M	M	H	H	L	M	M	H	H
CO2	H	H	L	M	L	H	H	M	H	H
CO3	M	M	H	M	L	H	L	M	M	H
CO4	L	H	H	L	M	H	M	H	L	H
CO5	H	M	H	M	H	M	H	H	M	H

H-High; M-Medium; L-Low

LOGISTICS MANAGEMENT - 25UIB306		
Units	Content	Hrs
I	Logistics- Definition - History and Evolution- Objectives-Functions -Elements- activities importance- The work of logistics-Logistics interface with marketing- Emerging concept in logistics	14
II	Order processing and Inventory – Concept – Functions – Elements of order processing – Significance of Order Processing. Introduction to inventory- Concepts – Types – Functions - Elements of Inventory Cost.	15
III	Warehouse Management- Meaning – concept- Design and Layout – Functions - <u>Warehouse benefits</u> – Service benefits of warehouse – Warehouse design- Types of warehouse – Private warehouse and Public ware house – Functions of Public warehouse – Documents used in public Warehouse	15
IV	Packaging and Transportation – Protective packaging – Concepts – <u>logistical functions</u> – Forms of Protective packaging – Protective packaging problems. Transportation – Position of Transportation in logistics – Elements of Transportation Cost – Selection of Modes of Transportation – Multimodal Transportation – Principles for good routing and scheduling.	15
V	Customer Service- Elements of Customer service-Dimensions of Customer services – Various measures ensuring availability of stock-Measuring service quality-Value added service Vs basic customer service capability.	16
	Total Contact Hrs	75

***Concepts underlined and italicized are self-study

Pedagogy:

Direct Instructions, Digital Presentations, Flipped Classrooms

Assessment Methods:

Tests, Seminar, Power Point Presentations, Group Task

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	D.K. Agrawal	Logistics and Supplychain management	Macmillan Publishers India Limited	2003

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Dr. L. Natarajan	Logistics and Supply chain Management	Margham Publication	2019
2	Bowersox & DavidJ.	Logistical Management,	Tata McGraw Hill Publishing Co. Ltd,	2004
3	Krishnaveni Muthiah	Logistics Management &World Sea borne Trade	Himalaya Publishing House,	1999

Course Designed by	Reviewed by	Verified by	Checked and Approved by
Ms. S. Pratheepa	Ms. S. Pratheepa	Dr. N. BhuvaneshKumar	Mr. K. Srinivasan
Course Teacher	Module Coordinator	Head of the Department	CDC Coordinator & Controller of Examinations

Programme Code:	B.Com IB – International Business			Programme Title:	Bachelor of Commerce with International Business	
Course Code:	25UIB307			Title:	Batch:	2025 – 2028
					Semester:	III
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	-	Computing Skills for International Business	Credits:	3

Course Objective

This paper would make students learn about the latest version MS Windows operating system.

The application software covered under this paper would include MS word and excel and Powerpoint

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Understanding the Reporting and mailing labels	K1
CO2	To understand the data base systems maintained through Excel applications	K2
CO3	Applications of excel tools using function keys	K3
CO4	Demonstrate the presentation skills through PowerPoint.	K4
CO5	Maintenance of database through MS access	K5

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	M	M	L	M	M	L	M	M	M	M
CO2	M	H	H	H	M	M	M	M	M	H
CO3	M	M	H	M	M	M	L	M	L	M
CO4	M	H	M	M	H	H	M	M	M	L
CO5	M	H	H	H	M	M	M	L	M	H

H-High; M-Medium; L-Low

COMPUTING SKILLS FOR INTERNATIONAL BUSINESS - 25UIB307		
Units	Content	Hrs
I	Microsoft Word: Changing Font and Text Size, Borders and Shadings, Text box, Formatting, Creating Tables, Mail Merge - Creating the Main Document– Creating data source, Adding fields, removing fields – Merging Documents - Macros – Inserting Headers and Footer – Recording macros.	18
II	Microsoft Excel : Selecting Cells, Entering and Editing Text, Entering Numbers and Formulas – Alignments – Menus, Commands, Toolbars and their Icons-Spreadsheet Overview – Creating Worksheet – Creating Charts – Creating Form Templates – Sharing Data Between Applications	18
III	Microsoft Excel operation with formula and functions : Create custom number formats - advanced Fill Series options - Summarize Data by using Functions - ▪ Perform calculations by using the SUM function ▪ MIN and MAX functions ▪ COUNT function ▪ AVERAGE function- logical operations by using the IF function ▪ logical operations by using the SUMIF function ▪ logical operations by using the AVERAGE IF function ▪ COUNTIF function	18
IV	Microsoft PowerPoint: Adding Visual Elements – Charts and Tables – Drawing – Clipart – Sounds – Animation – Apply Time Transitions to Slides - Working with PowerPoint: Slide Sorter – Date and Time – Symbol – Slide Layout – Font – Slide Colour Schema – Macros – Custom Animation.	20
V	Microsoft Access: Database Overview- Creating Database – Creating database through Table Wizard – Modifying Table - Creating a Table – Rename Columns – Saving the Database – Relationships - Forms.	16
	Total Contact Hrs	90

Pedagogy and Assessment Methods:

Seminar, Power Point Presentation, Chalk and talk, Quiz, Assignments
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Assessment Methodology:

CIA: 40 Marks: Test 20 M; Record 10 M; Observation 10 M

CE: 60 Marks: Record 20 M; Form Test 20 M; Viva Voce 20 M

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Bittu Kumar	Mastering MS Office	V&S Publishers	2017

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	SatishJain / M.Geeta /Kratika	MS-Office 2010 Training Guide	BPB Publications	2017
2	Lokesh Lalwani	Excel 2019 All-in-One	BPB Publications	2019
3	Ken Bluttman	Excel Formulas & Functions	For Dummies	2018

Course Designed by	Reviewed by	Verified by	Checked and Approved by
Dr. N. Bhuvaneshkumar	Ms. S. Pratheepa	Dr. N. BhuvaneshKumar	Mr. K. Srinivasan
Course Teacher	Module Coordinator	Head of the Department	CDC Coordinator & Controller of Examinations

Programme Code:	B.Com - International Business			Programme Title:	Bachelor of Commerce with International Business	
Course Code:	25UIB3A1			Title	Batch:	2025 – 2028
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	4	Business Statistics	Semester:	III
					Credits:	3

Course Objective

On successful completion of this course the students shall enrich to solve the statistical problems in commerce.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To remember the importance of statistics and its role in business.	K1
CO2	To understand various techniques and tools used for statistics calculation.	K2
CO3	To implement statistical problem in commerce.	K3
CO4	To review various usage of statistics in current scenario.	K4
CO5	To Measure the Trend with the help of the statistical tools.	K5

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	M	H	H	M	M	H	M	H	H	H
CO2	M	M	H	H	H	H	L	H	H	L
CO3	H	M	H	L	M	M	M	H	H	H
CO4	H	H	H	L	H	H	H	H	M	H
CO5	H	H	H	M	H	M	H	M	H	M

H-High; M-Medium; L-Low

	BUSINESS STATISTICS - 25UIB3A1	
Units	Content	Hrs
I	Introduction – definition of statistics – statistics as numerical method – functions of statistics – scope of statistics – limitations of statistics - Methods of collecting data – difference between primary and secondary data	13
II	Classification and tabulation of statistical data – characteristics of a good classification – types of classification - tabulation – components of a good table -difference between Classification and tabulation - Diagrammatic and <i>graphical representation of data</i> .	18
III	Measures of Central tendency - Mean, median and mode - Dispersion, Range, Quartile deviation, Mean Deviation, Standard Deviation - Measures of Skewness. (Basic Simple Problems only)	18
IV	Correlation - Karl Pearson Coefficient of Correlation - Spearman Rank Correlation - Regression Lines and Coefficients. (Basic Simple Problems only)	13
V	Time Series – Utility of Time Series Analysis - Component of time series – Measurement of trend – Measurement of <i>Seasonal Variation</i> . (Basic Simple Problems only)	13
	Total Contact Hrs	75

***Concepts underlined and italicized are self-study

Pedagogy:

Direct Instructions, Digital Presentations, Flipped Classrooms

Assessment Methods:

Tests, Seminar, Power Point Presentations, Group Task

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	S.C Gupta	Business Statistics	Himalaya Publishing House	2013

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	S.P. Gupta	Statistical Methods	Sultan Chand	2012
2	S. P. Rajagopalan	Business Statistics	Tata Mc Graw – Hill Education Pvt.Ltd	2010
3	Hira and Gupta, S. Chand	Operations Research	S.CHAND PUBLISHER	2010

Course Designed by	Reviewed by	Verified by	Checked and Approved by
Ms. P. Sudha	Ms. S. Pratheepa	Dr. N. BhuvaneshKumar	Mr. K. Srinivasan
Course Teacher	Module Coordinator	Head of the Department	CDC Coordinator & Controller of Examinations

Programme Code:	B.Com - International Business			Programme Title:	Bachelor of Commerce with International Business	
Course Code:	25UIB3A2			Title	Batch:	2025 – 2028
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	4	Mathematics For Business	Semester:	III
					Credits:	3

Course Objectives

To enlighten the student's on the importance of Mathematics Calculation through series, functions, linear programming

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Understand the basic concepts of arithmetic and geometric series and different Effective	K1
CO2	To apply variables, constants and functions and evaluate the first and second order derivatives.	K2
CO3	To evaluate integral calculus and determining definite and indefinite functions.	K3
CO4	To analyze the linear programming problem by using graphical solution and simple method.	K4
CO5	To understand basic concept of set theory.	K5

Mapping

PO / PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	M	H	H	M	M	H	M	M	H	H
CO2	M	M	H	H	H	H	L	H	H	L
CO3	H	M	H	L	M	M	M	L	H	H
CO4	H	H	H	L	H	H	H	M	M	H
CO5	H	H	H	M	H	M	H	M	H	M

H-H igh; M-Medium; L-Low

MATHEMATICS FOR BUSINESS -25UIB3A2		
Unit	Content	Hours
I	Set Theory–Arithmetic and Geometric Series–Simple and Compound Interest– Effective rate of Interest–Sinking Fund–Annuity-Present Value–Discounting of Bills– True Discount–Banker’s Gain.	14
II	Matrix: Basic Concepts – Addition and Multiplication of Matrices – Inverse of a Matrix –Rank of Matrix-Solution of Simultaneous Linear Equations–Input-Output Analysis.	16
III	Variables, Constants and Functions–Limits of Algebraic Functions– Simple Differentiation of Algebraic Functions–Meaning of Derivations– Evaluation of First and Second Order Derivatives–Maxima and Minima– Application to Business Problems.	14
IV	Elementary Integral Calculus – Determining Indefinite and Definite Integrals of simple Functions– Integration by Parts.	16
V	Linear Programming Problem–Formation–Solution by Graphical Method Solution by Simple Method.	15
	Total Hours	75

*** *Italic denotes self-study topic*

Seminar, Quiz, Assignment, Experience Discussion

Text Book**25UIB3A2**

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Navanitham, P.A	Business Mathematics & Statistics	Jai Publishers,Trichy-21	2019
2	Dr.D. Bose Dr.A.Marimuthu	An introduction to Business mathematics	Himalaya Publishing House	2015
	Sanchetti, D.C and Kapoor, V.K,” ,	Business Mathematics”	Sultan chand Co&Ltd,Newdelhi	2011

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	G.K.Ranganath, C.S.Sampamgiram &Y.Rajan	A Text book Business Mathematics	Himalaya Publishing House.	2015

Course Designed by	Reviewed by	Verified by	Checked and Approved by
Ms. P. Sudha	Ms. S. Pratheepa	Dr. N. BhuvaneshKumar	Mr. K. Srinivasan
Course Teacher	Module Coordinator	Head of the Department	CDC Coordinator & Controller of Examinations

Programme Code:	B.Com - International Business			Programme Title:	Bachelor of Commerce with International Business	
Course Code:	25UIB3N1			Title	Batch:	2025 – 2028
Lecture Hrs./Week or Practical Hrs./Week	2	Tutorial Hrs./Sem.	-	Introduction to International Business	Semester:	III
					Credits:	2

Course Objective

The Course is designed to impart sound knowledge about International Business operations through lectures, seminars, case studies & Group Discussions etc. to make learning challenging

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To keep in mind about the evolution of international business.	K1
CO2	To understand the modes of entering international business	K2
CO3	To apply the changes of MNCs in global business	K3
CO4	To analysis the various terminology used in international business.	K4
CO5	To Decide the Documents which is used for international business	K5

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	M	H	L	H	H	M	H	H	L	H
CO2	H	L	M	H	H	L	M	H	M	H
CO3	H	H	H	H	M	M	H	H	H	M
CO4	M	H	H	M	H	M	L	H	M	M
CO5	L	M	H	L	M	H	M	M	H	H

H-High; M-Medium; L-Low

INTRODUCTION TO INTERNATIONAL BUSINESS - 25UIB3N1		
Units	Content	Hrs
I	Introduction To International Business: Evolution of international business, nature of international business, need & importance of International Business, stages of internationalization.	6
II	Modes Of Entering International Business: International business analysis- modes of entry- exporting (direct and indirect) licensing, franchising, contract manufacturing, management contracts, turnkey projects, Joint ventures- Mergers and Acquisitions.	8
III	Globalization: Meaning- Definition and Features-Globalization, -Advantages and Disadvantages, GATT and WTO.	4
IV	MNCS And International Business: Definition, Distinction among Domestic Companies, International company, MNC, Global Company and TNC, Merits and Demerits, MNCs and India.	6
V	Export Import Documentation: Important Trade Terms in International Trade: Introduction: CIF, F.O.B, F.O.B Contract with additional services, F.O.B Contract FAS, EX SHIP & Arrival Contracts.	6
	Total Contact Hrs	30

***Concepts underlined and italicized are self-study

Pedagogy:

Direct Instructions, Digital Presentations, Flipped Classrooms

Assessment Methods:

Tests, Seminar, Power Point Presentations, Group Task

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Sumati Varma	International Business	Pearson	2013

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Charles Hill	International Business	Text & Cases, Tata McGraw Hill	2011
2	Warren J. Keegan.	Global Marketing Management	Prentice Hall of India	2010
3	Daniel and Radebaugh	International Business	Pearson Education	2010

Course Designed by	Reviewed by	Verified by	Checked and Approved by
Mrs.P.Sudha	Ms. S. Pratheepa	Dr. N. BhuvaneshKumar	Mr. K. Srinivasan
Course Teacher	Module Coordinator	Head of the Department	CDC Coordinator & Controller of Examinations

Programme Code:	B.Com - International Business			Programme Title:	Bachelor of Commerce with International Business	
Course Code:	25UIB3N2			Title	Batch:	2025 – 2028
Lecture Hrs./Week or Practical Hrs./Week	2	Tutorial Hrs./Sem.		Tourism Marketing	Semester:	III
					Credits:	2

Course Objective

To equip the students with language skills required for conducting international business. To make aware the various dynamics in corporate cultures and business etiquette

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To remember the role of marketing in tourism.	K1
CO2	To understand the marketing mix strategies for a tourism product.	K2
CO3	To apply the elements in the marketing planning process.	K3
CO4	To evaluate stakeholders and variables in the marketing environment.	K4
CO5	To create the tourism marketing in global level	K5

Mapping

PO / PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	M	H	H	M	M	H	M	M	H	H
CO2	M	M	H	H	H	H	L	M	H	L
CO3	H	M	H	L	M	M	M	H	H	H
CO4	H	H	H	L	H	H	H	L	M	H
CO5	H	H	H	M	H	M	H	M	H	M

H-High; M-Medium; L-Low

TOURISM MARKETING - 25UIB3N2		
Units	Content	Hrs
I	Marketing: Core concepts in marketing; Needs, Wants, Demands, Products markets. Marketing management philosophies-Production, Product, Selling, Marketing and societal perspectives. Economic importance of marketing.	6
II	Analysis and selection of market: Measuring and forecasting tourism demand; Forecasting methods, Managing capacity and demand. <u>Market segmentation and positioning (STP)</u>	6
III	Marketing Strategies: Developing marketing environment, Consumer buying behaviour, Competitive differentiation and competitive marketing strategies. New product development. Product life cycle, Customer satisfaction and related strategies in internal and' external marketing; Interactive and relationship marketing.	6
IV	Planning marketing programs: Product and product strategies; Product line, Product mix Branding and packaging. <u>Pricing considerations</u> . Approaches and strategies. Distribution channels and strategies.	6
V	Tourism Marketing: Service characteristics of tourism, Unique features of tourist demand and tourist product, Tourism Marketing Mix. Marketing of Tourism, Services: Marketing of Airlines, Hotel, Resort, Travel Agencies and other tourism related services – Challenges and Strategies	6
	Total Contact Hrs	30

***Concepts underlined and italicized are self-study

Pedagogy:

Direct Instructions, Digital Presentations, Flipped Classrooms

Assessment Methods:

Tests, Seminar, Power Point Presentations, Group Task

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Kotler, Philip	Marketing For Hospitality & Tourism Marketing	Pearson Education	2017

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Kotler, Philip	Marketing For Hospitality & Tourism Marketing	Pearson Education	2017
2	<u>Dr. S.M. Jha</u>	Tourism marketing	Himalaya Publishing House	2013
3	<u>Prasanna Kumar</u>	Marketing For Hospitality & Tourism Marketing	McGraw Hill Education	2017

Course Designed by	Reviewed by	Verified by	Checked and Approved by
Ms. S. Pratheepa	Ms. S. Pratheepa	Dr. N. BhuvaneshKumar	Mr. K. Srinivasan
Course Teacher	Module Coordinator	Head of the Department	CDC Coordinator & Controller of Examinations

Programme Code:	B.Com – International Business			Programme Title:	Bachelor of Commerce with International Business	
Course Code:	25UIB3VA – Value Added Course			Title	Batch:	2025 - 2028
				Skills on Sourcing Management	Semester:	III
Lecture Hrs./Week	30	Tutorial Hrs./Sem.	-		Extra Credits:	2

Course Objective

To make students more proficient on the concepts of inventory management
To inculcate the techniques used in sourcing

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To recollect the basic concepts, ideas, methods and techniques underlying the sourcing practices.	K1
CO2	To get the idea for inventory in accordance with generally accepted commercial market.	K2
CO3	To apply skills in critical-thinking and problem-solving on selecting the appropriate supplier	K3
CO4	To evaluate conceptual knowledge of the sourcing various kinds of business transactions.	K4
CO5	To design the perfect sourcing model that will suit future business	K5

Mapping

PO / PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	-	PSO1	PSO2
CO1	M	H	M	H	M	H	H		H	H
CO2	H	M	L	H	L	M	M		M	M
CO3	L	M	M	M	M	L	H		L	M
CO4	M	H	L	L	H	H	H		H	H
CO5	H	L	H	H	H	H	M		M	M

H-High; M-Medium; L-Low

SKILLS ON SOURCING MANAGEMENT- 25UIB3VA		
Unit	Content	Hours
I	Introduction to Sourcing - Strategic (Front Office) – Tactical (Middle Office) – Transactional (Back Office) – Technology (Digital Office) – Dependency on Capacity - Dependency on Knowledge – Sourcing – Buy Diamond @ Gold Price, Buy Gold @ Silver Price – Cost Efficient @ Right Quality -Make Vs Buy – Negotiate more, Sourcing Happens	10
II	Selecting a supplier - Milk Run Model - Existing Contracts – Supplier List – Prior purchases of the product or services in the last one year – PO Transmission Methods – Post Mail, E Mail, Fax, Bank Networks, EDI, Web based orders, supplier networks – Supplier due diligence – supplier risk management - Point to point – market place mode – usage of e-commerce – drop shipment – central location hub – split to different locations – Geo political and societal events – importance of logistics partner to know all.	10
III	Source to Contract - Request for Proposal – Two ways Bid – Definition of Sourcing – Requirement definition – purchase and plan float enquiries –supplier selection and negotiation – contracting – performance measurement - Sourcing report – Governance – Performance Measurement – New Product Introduction Programme – Regency Buyers – Acquisition Costs – Lifecycle Costs – Case Studies – Telecom – FTE's (full time employees) BIC (Best in Class) and OCR (optic character reader)	10
	Total Contact Hrs	30

*****Concepts underlined and italicized are self-study**

Pedagogy:

Direct Instructions, Digital Presentations, Flipped Classrooms

Assessment Methods:

Tests, Seminar, Power Point Presentations, Group Task

Text Book**25UIB3VA**

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Walter L Wallace Yusen L Xia	Delivering Customer Value through Procurement and Strategic Sourcing	Pearson FT Press, First Edition	2014

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Selvan Athishtaraj.	Basics of Strategic Sourcing	Notion Press, First Edition	2020
2	Seshadri. S	Sourcing Strategy Principles Policy And Designs	Springer Exclusive, First Edition	2011
3	Robert B. Handfield, Larry C. Giunipero, James L. Patterson	Sourcing and Supply Chain Management	Cengage Publishers, First Edition	2012

Course Designed by	Reviewed by	Verified by	Checked by	Approved by
Mrs.P.Sudha	Ms. S. Pratheepa	Dr. N. Bhuvanesh Kumar	Mr. K. Srinivasan	Mr. K. Srinivasan
Course Teacher	Module Coordinator	Head of the Department	CDC Coordinator	Controller of Examinations

Programme Code:	B.Com IB – International Business			Programme Title:	Bachelor of Commerce with International Business	
Course Code:	25UIB408			Title	Batch:	2025 – 2028
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	5	Banking Practice for International Business	Semester:	IV
					Credits:	3

Course Objective

To provide practical knowledge on basic procedure that is to be followed in banks.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To understand the various types of accounts and its usage.	K1
CO2	To execute the usage of negotiation instruments	K2
CO3	To choose the important currency in trading activities	K3
CO4	To collect and fill the various forms in Banks	K4
CO5	To explain the loan details and purpose	K5

Mapping

PO / PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	M	L	H	M	H	M	M	H	M
CO2	M	H	H	H	H	H	M	M	M	M
CO3	M	H	M	H	L	H	M	L	M	H
CO4	M	L	H	M	H	H	M	M	M	L
CO5	M	H	H	M	M	H	M	L	M	H

H-High; M-Medium; L-Low

BANKING PRACTICE FOR INTERNATIONAL BUSINESS - 25UIB408		
Units	Content	Hrs
I	Introduction to Accounts Filing: Account opening – Savings Account – Current Account – Recurring deposit – Fixed deposit – Term deposit – ATM Application form – Know your customer form.	15
II	Negotiable Forms: Payment – Paying Slip – Cash – Cheque – Demand Draft – Bankers cheque	13
III	Negotiable Forms: Cash Withdrawal Form – Cheque – DD Application Form – Account transfer fund	12
IV	Fund Support: Loan – Housing Loan – Vehicle Loan – Jewel Loan – Agri Loan – Pledge – Mortgage – Forfeiting of Property – Termination of Loan	15
V	Know your Currency: RBI - Types of Currency – Currency Size – Particular in currency – Secrecy terminology – Coins – Shape and Size	15
	Tutorial Hrs	5
	Total Contact Hrs	75

Pedagogy:

Direct Instruction, Digital Presentation, Flipped Classes

Assessment Methods:

Test, Seminar, Form filling, Assignments

Assessment Methodology: **CIA:** 20 Marks: Test 20 M; Record 10 M; Observation 10 M
CE: 80 Marks: Record 20 M; Form Test 30 M; Viva Voce 30 M

Course Designed by	Reviewed by	Verified by	Checked and Approved by
Dr. N. BhuvaneshKumar	Ms. S. Pratheepa	Dr. N. BhuvaneshKumar	Mr. K. Srinivasan
Course Teacher	Module Coordinator	Head of the Department	CDC Coordinator & Controller of Examinations

Programme Code:	B.Com IB – International Business			Programme Title:	Bachelor of Commerce with International Business	
Course Code:	25UIB409			Title:	Batch:	2025 – 2028
					Semester:	IV
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	-	International Trade Procedures & Documentation	Credits:	3

Course Objective

To train the students with trade procedures required for doing international business.

To make aware the various dynamics in documentation.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To identify the need of international trade in India.	K1
CO2	To observe about the trade procedures and documentation needed for exports.	K2
CO3	To practice the idea on various documents used for international trade.	K3
CO4	To analyze the basic policy and terms followed in export import business.	K4
CO5	To select the role of documentation in international trade.	K5

Mapping

PO / PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	M	M	M	H	H	L	M	M	H	H
CO2	H	H	L	M	L	H	H	H	H	H
CO3	M	M	H	M	L	H	L	H	M	H
CO4	L	H	H	L	M	H	M	H	L	H
CO5	H	M	H	M	H	M	H	H	M	H

H-High; M-Medium; L-Low

INTERNATIONAL TRADE PROCEDURES & DOCUMENTATION - 25UIB409		
Units	Content	Hrs
I	International Market Research – Strategies, Product Planning, and Cost estimation, sales Forecast, Different Registers, Significance of Documentation & Related procedures, Export management, Organization Structure.	16
II	Export and Import Policy and Procedures, Preliminary information, <u>Export sales Quotation</u> , Different Inco terms: FOB, C&F, CIF etc.	18
III	Pre-requisites: PAN Number, IEC Number, Application & Related documents for IEC, Role of DGFT, Export Promotion Councils, RCMC, and other related procedures of registration.	15
IV	Exchange Control Regulations: RBI Guide Lines, Authorised Dealers, <u>FERA / FEMA</u> , Permitted Currencies, Export Realization, Procedure & Related documents.	12
V	Export Documents: Export Order, Letter of Credit, Export Declaration Forms, Bill of Lading / Airway Bill, Bill of Exchange, Shipping Bill, Certificate of Origin, Invoice, Packing List, GSP Certificate, Legislation of Documents, Bank Certificate of Export & Realization	14
	Total Contact Hrs	75

***Concepts underlined and italicized are self-study

Pedagogy:

Direct Instructions, Digital Presentations, Flipped Classrooms

Assessment Methods:

Tests, Seminar, Power Point Presentations, Group Task

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	M.I. Mahajan	Export Policy, Procedures and Documentation	Snow White Publications Pvt. Ltd	2015

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	M.I. Mahajan	Import Policy, Procedure and Documentation	Snow White Publications Pvt. Ltd	2013
2	Ankita Pal	Master Key Law of Export Import Regulation	Amar Law Publication's	2015
3	P. Veera Reddy and M. Mamatha	Export Documentation	Commercial law publisher	2018

Course Designed by	Reviewed by	Verified by	Checked and Approved by
Ms. S. Pratheepa	Ms. S. Pratheepa	Dr. N. BhuvaneshKumar	Mr. K. Srinivasan
Course Teacher	Module Coordinator	Head of the Department	CDC Coordinator & Controller of Examinations

Programme Code:	B.Com. IB – International Business			Programme Title:	Bachelor of Commerce with International Business	
Course Code:	25UIB410			Title	Batch:	2025 – 2028
Lecture Hrs./Week	4	Tutorial Hrs./Sem.	4	Case Analysis	Semester:	IV
					Credits:	2

Course Objective

<p><i>To expose the students with the practical cases</i></p> <p><i>To develop the critical thinking behaviour among students</i></p>

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To remember the situations with which a case would evolve	K1
CO2	To visualize the various ways to give solutions	K2
CO3	To inculcate the actual happenings with the live cases	K3
CO4	To figure out the work carried out in the decision-making scenario	K4
CO5	To evaluate finally the case study report	K5

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	M	M	H	L	M	M	M	H	H
CO2	H	M	H	M	H	M	H	H	M	M
CO3	H	H	H	M	H	H	L	H	M	L
CO4	H	H	H	H	H	H	H	H	H	H
CO5	H	H	M	H	H	H	M	M	L	M

H - High; M-Medium; L-Low

CASE ANALYSIS -25UIB410		
Unit	Content	Hours
I	Case Study – meaning – purpose – preparation required for cases – SWOC Method – types of cases – role of cases in the current business Scenario	12
II	Case Studies in the field of business – concept of business according to laymen view – practical business and theoretical cases – justifying business Techniques.	12
III	Case studies in field of Marketing – Concepts and theories of Marketing – Cases on International Marketing.	12
IV	Case studies in field of logistics - concept of logistics according to laymen view – practical logistics and theoretical cases – justifying logistics with practicing institutions	12
V	Case studies in field of supply chain - concept of supply chain according to laymen view – practical supply chain and theoretical cases – justifying supply chain with warehousing firms.	12
	Total Contact Hrs	60

Pedagogy:

Direct Instructions, Digital Presentations, Flipped Classrooms

Assessment Methods:

Work Book Review, Power Point Presentations, Experience Discussion

Assessment - Viva Voce - Distribution of marks – CA: 20, CE: 80

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	William Eilet	The Case Study, The Student Handbook Guide	Harward Business Publishing Education – Revised Edition	2018

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Peter F Drucker	Management Cases	Harper Business Publishing, Revised Edition	2008
2	Marc P Cosentino	Case in Point	Wall Street Journal, 11 th Edition	2020
3	Victor Cheno	Case Interview Secrets	Bain and Company, Recent Edition	2012

Course Designed by	Reviewed by	Verified by	Checked and Approved by
Dr. R. Kalaiselvi	Ms. S. Pratheepa	Dr. N. BhuvaneshKumar	Mr. K. Srinivasan
Course Teacher	Module Coordinator	Head of the Department	CDC Coordinator & Controller of Examinations

Programme Code:	B.Com - International Business			Programme Title:	Bachelor of Commerce with International Business	
Course Code:	25UIB4A1			Title	Batch:	2025 – 2028
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	-	Business Economics	Semester:	IV
					Credits:	3

Course Objective

To equip the students with importance of demand and supply.

To make aware the various fundamental and technical concepts of economics.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To remember the use of economics terminologies in oral and written communications.	K1
CO2	To understand the decisions wisely using cost-benefit analysis.	K2
CO3	To implement the benefits and costs of a global economy	K3
CO4	To analyze the basic theories of economics in critical thinking and problem solving.	K4
CO5	To select and implementing the factors pricing theory	K5

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	M	H	H	M	L	M	H	H
CO2	H	M	H	H	H	M	M	M	M	M
CO3	M	H	M	M	M	M	M	H	M	L
CO4	H	H	M	L	H	H	H	L	L	M
CO5	H	L	H	H	L	M	H	M	H	M

H -High; M-Medium; L-Low

BUSINESS ECONOMICS- 25UIB4A1		
Units	Content	Hrs
I	Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics - Positive and Normative Economics - Definition – Scope and Importance of Business Economics - Concepts: Production Possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts – Time and Discounting Principles – Concept of Efficiency- Business Cycle: - Inflation, Depression, Recession, Recovery, Reflation and Deflation.	15
II	Demand and Supply Functions: - Meaning of Demand – Determinants and Distinctions of demand – Law of Demand – Elasticity of Demand – Demand Forecasting – Supply concept and Equilibrium	15
III	Consumer Behaviour : Law of Diminishing Marginal utility – Equi-marginal Utility – Indifference Curve – Definition, Properties and equilibrium.	15
IV	Production: Law of Variable Proportion – Laws of Returns to Scale – Producer’s equilibrium – Economies of Scale - Cost Classification – Break Even Analysis	15
V	Product Pricing: Price and Output Determination under Perfect Competition, Monopoly – Discriminating monopoly – Monopolistic Competition – Oligopoly – Pricing objectives and Methods	15
	Total Contact Hrs	75

***Concepts underlined and italicized are self-study

Pedagogy:

Direct Instructions, Digital Presentations, Flipped Classrooms

Assessment Methods:

Tests, Seminar, Power Point Presentations, Group Task

Text Book

S.N O	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	S.Shankaran,	Business Economics	Margham Publications	2020

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	C.M.Chaudhary,	Business Economics	RBSA Publishers	2019
2	Francis Cherunilam,	Business Economics	Himalaya Publishing House	2019
3	T. Aryamala	Business Economics	Vijay Nicole Imprints Private Ltd.,	2018

Course Designed by	Reviewed by	Verified by	Checked and Approved by
Mrs. P. Sudha	Ms. S. Pratheepa	Dr. N. BhuvaneshKumar	Mr. K. Srinivasan
Course Teacher	Module Coordinator	Head of the Department	CDC Coordinator & Controller of Examinations

Programme Code:	B.Com - International Business			Programme Title:	Bachelor of Commerce with International Business	
Course Code:	25UIB4A2			Title	Batch:	2025 – 2028
				Agricultural Economics	Semester :	IV
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	-		Credits:	3

Course Objectives

On successful completion of this course, the student will be well versed in the development of Agriculture

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To remember the importance of agricultural economy.	K1
CO2	To Understand the Agricultural Economy of the India and measure the development of agriculture in India	K2
CO3	Identify the problems and prospects of Indian agriculture and importance of green revolution.	K3
CO4	To apply the agricultural marketing, pricing and their effect marketing system	K4
CO5	To analyse the role of agricultural banks for rural economic development	K5

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	M	H	H	M	L	H	H	H
CO2	H	M	H	H	H	M	M	H	M	M
CO3	M	H	M	M	M	M	M	M	M	L
CO4	H	H	M	L	H	H	H	H	L	M
CO5	H	L	H	H	L	M	H	M	H	M

H-H igh; M-Medium; L-Low

AGRICULTURAL ECONOMICS-25UIB4A2		
Unit	Content	Hours
I	Features of the Indian Rural Economy – Place of Agriculture – Causes for Low Productivity –Rural poverty. Agriculture: Special Features and – Causes of Backwardness–Measures for theDevelopment of Agriculture–Progress of Agriculture during the plan period.	18
II	Agricultural Labour and Mechanization of Agriculture: Agricultural Labour – Meaning – Wages andIncome measures to improve the conditions of labour – Green Revolutions – Effects – Mechanization– Problems and Prospects.	12
III	Agricultural Marketing and Pricing :Causes and Consequences of Defective Agricultural Marketing System – Measures to improve marketing system – Agricultural Prices – Importance of Price Stability– Causes and consequences of Price fluctuations–Agricultural Price commission– minimum Prices for Agricultural goods–Procurement policy.	14
IV	Land Tenure system in India – Need for land Reform- abolition of intermediaries –Tenancy Legislation–Land ceiling–Land Reforms and land Tenure: Meaning of Land Tenure–Types – Abolition of intermediaries – Effects Measures to ensure the security of Tenure – Importance ofLand Reforms – Various Measures.	16
V	Agricultural Finance: Causes and Consequences of rural indebtedness – Measures to remove rural indebtedness – Agricultural Finance – Need – Types – Role of Institutions supporting Agricultural finance :Co-operative banks and commercial banks –NABARD.	15
	Total Hours	75

*** *Italic denotes self-study topic*

Seminar, Quiz, Assignment, Experience Discussion

Text Book**25UIB4A2**

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Sankaran S	Agriculture Economy of India	Margam Publication	2018
2	Ruddar Dutt and Sundaram	Indian Economy	S Chand & CO	2024

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Dhingra,	The Indian Economy	Sultan Chand and Sons	2016
2	Alak Ghosh	Indian Economic Problems	Himalaya Publishing House	2019
3	AN Agrawal	Indian Agriculture Problems, Progress and Prospects	Vikas publishing House	2020

Course Designed by	Reviewed by	Verified by	Checked and Approved by
Mrs. P. Sudha	Ms. S. Pratheepa	Dr. N. BhuvaneshKumar	Mr. K. Srinivasan
Course Teacher	Module Coordinator	Head of the Department	CDC Coordinator & Controller of Examinations

Programme Code:	B.Com - International Business			Programme Title:	Bachelor of Commerce with International Business	
Course Code:	25UIB4S1			Title	Batch:	2025 – 2028
Lecture Hrs./Week or Practical Hrs./Week	2	Tutorial Hrs./Sem.	-	Warehouse Automation	Semester:	IV
					Credits:	2

Course Objective

To familiarize the student with the basic concept of the most common automations from light to heavy and supply chain including Logistics, warehousing, IT as well as distribution and planning.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To Recognize the Knowledge of the common and latest automation solutions for warehousing	K1
CO2	Understand and Recognize the costs and pre-requisites for each automation solution and the expected benefits of the different solutions	K2
CO3	Able to complete the analysis and to select the most appropriate solution for ware-house automation	K3
CO4	To Understand the realistic Problems and solutions helps to learn the practical knowledge.	K4
CO5	To analyze the various types of automation followed in warehouse Management	K5

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	M	H	H	M	L	L	H	H
CO2	H	M	H	H	H	M	M	M	M	M
CO3	M	H	M	M	M	M	M	H	M	L
CO4	H	H	M	L	H	H	H	H	L	M
CO5	H	L	H	H	L	M	H	M	H	M

H-High; M-Medium; L-Low

WAREHOUSE AUTOMATION-25UIB4S1		
Units	Content	Hrs
I	Overview of the Traditional Warehouse Operations -Warehouse Automation Systems: Over-view, Applications, Costs, Benefits, ROI – Receiving Automation: Pallet Inverter -Palletizers	6
II	Material Flow Automation -Conveyors -Lifts -Automated Guided Vehicles – Monorail	6
III	Picking/Outbound Automation : Pick / Put To Light -A Frame -Automated Order Selection – Pick-N-Go - Outbound Sorters -Automatic Truck Loading	6
IV	Types of warehouse automation – Manual warehouse – Partial Automated Warehouse-Fully Automated Warehouse	6
V	Case study with relevant above units	6
	Total Contact Hrs	30

*****Concepts underlined and italicized are self-study**

Pedagogy:

Direct Instructions, Digital Presentations, Flipped Classrooms

Assessment Methods:

Tests, Seminar, Power Point Presentations, Group Task

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Gerardus Blokduk	Warehouse automation a complete guide	5 Star cooks-2021	16-december-2020

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Prof.Dr.Michael tenhompel Dr.Ing Thorsten Schmidt	Warehouse Management	Springer Science and BusinessMedia	2006
2	Balaji R.Kannappan Hari shankar tripathy Vinay Krishna	Warehouse Management withSAP	Rheinwerk Publisher	2016
3	David E Mulcahy Joachim Sydow	A supply chain logistic Programme for Warehousemanagement	SAP press	2008

Course Designed by	Reviewed by	Verified by	Checked and Approved by
Ms. S. Pratheepa	Ms. S. Pratheepa	Dr. N. BhuvaneshKumar	Mr. K. Srinivasan
Course Teacher	Module Coordinator	Head of the Department	CDC Coordinator & Controller of Examinations

Programme Code:	B.Com - International Business			Program meTitle:	Bachelor of Commerce with International Business	
Course Code:	25UIB4S2			Title	Batch:	2025 – 2028
				Operation Management	Semester:	IV
Lecture Hrs./Week or Practical Hrs./Week	2	Tutorial Hrs./Sem.	-		Credits:	2

Course Objective

To understand the input–process–output framework, the extensions of it, and apply them to a wide range of operations

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To apply the concept of operation management in manufacturing and service sector.	K1
CO2	Able to Plan and schedule the requirements of Materials and Machine for production.	K2
CO3	To understand and identify the methods of work measurement.	K3
CO4	To apply the concepts of purchase, stores and inventory management.	K4
CO5	To evaluate and analyze the material requirement decisions.	K5

Mapping

PO / PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	M	H	H	M	L	H	H	H
CO2	H	M	H	H	H	M	M	H	M	M
CO3	M	H	M	M	M	M	M	H	M	L
CO4	H	H	M	L	H	H	H	M	L	M
CO5	H	L	H	H	L	M	H	H	H	M

H-High; M-Medium; L-Low

OPERATION MANAGEMENT -25UIB4S2		
Units	Content	Hrs
I	Introduction: Meaning, Nature and Scope of Production and Operation Management. Objectives of Operation Management. Duties and Responsibilities of Operation Management.	6
II	Plant Location: Nature, Factors considered in location, Methods and Type of areas. PlantLayout: Objective of good layout, Types of layout. Material Handling Equipment: Factors affecting selection equipment and types of handling equipment	6
III	Work Study: Method study and work measurement - Application areas, Steps in method study and Techniques of work measurement. MPS – MRP – Bill of Material – determining lot size – Capacity planning and Scheduling	6
IV	Inventory Management: Factors influencing and Objectives of inventory management. Techniques of inventory management. Quality Control and Materials Management	6
V	Project Management: Meaning, phases – framework – work breakdown structure –organizational breakdown structure and cost of breakdown structure – Network representation of a project.	6
	Total Contact Hrs	30

*****Concepts underlined and italicized are self-study**

Pedagogy:

Direct Instructions, Digital Presentations, Flipped Classrooms

Assessment Methods:

Tests, Seminar, Power Point Presentations, Group Task

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Shashi K. Yadav	Text Book of operational management	Discovery Publishing Pvt ltd	2011

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	R. Panneerselvam	Production and operation management	PHI learning PVT Ltd	2012
2	Luca Dellanna	Best practice for operational excellence	Kindly	2020
3	William J Stevenson	Operation management	Mcgraw- Hill Education /13 th Edition	2017

Course Designed by	Reviewed by	Verified by	Checked and Approved by
Dr.R.Gayathri	Ms. S. Pratheepa	Dr. N. BhuvaneshKumar	Mr. K. Srinivasan
Course Teacher	Module Coordinator	Head of the Department	CDC Coordinator & Controller of Examinations

Programme Code:	B.Com - International Business			Programme Title:	Bachelor of Commerce with International Business	
Course Code:	25UIB4N1			Title	Batch:	2025 – 2028
Lecture Hrs./Week or Practical Hrs./Week	2	Tutorial Hrs./Sem.	-	Global Logistics	Semester:	IV
					Credits:	2

Course Objective

The purpose of this course is to develop an understanding of underlying concepts, strategies and issues involved in the area of business logistics and related concepts for Under-graduates.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To keep in mind about the importance of business logistics in current scenario.	K1
CO2	To understand the role of logistics in a market-oriented society.	K2
CO3	To apply the theoretical knowledge with practical knowledge on logistics.	K3
CO4	To analyze the general concept of customer service application of logistics Information systems.	K4
CO5	To justify the knowledge on various logistics sourcing procedures.	K5

Mapping

PO / PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	M	M	M	M	M	M	H	M	H
CO2	H	M	H	M	H	M	H	H	M	M
CO3	M	M	M	H	M	M	M	H	M	M
CO4	M	H	H	L	H	M	H	M	M	M
CO5	H	M	H	M	M	M	M	M	M	H

H-High; M-Medium; L-Low

	GLOBAL LOGISTICS - 25UIB4N1	
Units	Content	Hrs
I	Introduction to Business Logistics: Business Logistics: Origin, meaning and definition, Importance of logistics in modern business and foreign trade, Objectives of business logistics, Logistics- Strategy & Planning	6
II	Transportation Management: Transportation: Meaning, definition, modes and Importance, Effective Transportation System: meaning and importance, Service choices and their characteristics, Transport Service Selection, Vehicle Routing & Scheduling: meaning and importance.	6
III	Inventory Management & Control: Inventory: Meaning, definition, types and role, Appraisal of inventories, Inventory Objectives, Storage & handling decisions, Inventory control.	6
IV	Warehousing & Location Management: Warehouse: Meaning, definition, types and importance. Location/Facility Management: Meaning and importance, Ware house layout.	6
V	Purchasing and Sourcing Management: Introduction, nature and scope, importance of purchasing, purchasing process, trends for improved productivity.	6
	Total Contact Hrs	30

***Concepts underlined and italicized are self-study

Pedagogy:

Direct Instructions, Digital Presentations, Flipped Classrooms

Assessment Methods:

Tests, Seminar, Power Point Presentations, Group Task

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Ronal H. Ballou & Samir Srivastava: Pearson	Business Logistics/Supply Chain Management	Pearson Education	2007

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Coyle, Bardi, Langley	Management of Business Logistics - A supply Chain Perspective	South-Western; 7th edition	2002
2	D.K. Agrawal	Text book of Logistics and Supply Chain management	Macmillan	2003
3	Dr. L. Natarajan	Logistics and Supply Chain Management	Margham	2019

Course Designed by	Reviewed by	Verified by	Checked and Approved by
Ms. S. Pratheepa	Ms. S. Pratheepa	Dr. N. Bhuvanesh Kumar	Mr. K. Srinivasan
Course Teacher	Module Coordinator	Head of the Department	CDC Coordinator & Controller of Examinations

Programme Code:	B.Com - International Business			Programme Title:	Bachelor of Commerce with International Business	
Course Code:	25UIB4N2			Title	Batch:	2025 – 2028
Lecture Hrs./Week or Practical Hrs./Week	2	Tutorial Hrs./Sem.	-	Tour Operation Management	Semester:	IV
					Credits:	2

Course Objective

To equip the students with tour operation. To make aware the various places of tourism in worlds

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To remember basic knowledge of the tour operation industry.	K1
CO2	Understanding legal aspects in tour and travel operations.	K2
CO3	To apply the travel related procedure and activities.	K3
CO4	To analyze the travel transfer and accommodation planning .	K4
CO5	To evaluate stakeholders and variables in event management	K5

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	M	H	H	M	L	M	H	H
CO2	H	M	H	H	H	M	M	M	M	M
CO3	M	H	M	M	M	M	M	L	M	L
CO4	H	H	M	L	H	H	H	H	L	M
CO5	H	L	H	H	L	M	H	M	H	M

H-High; M-Medium; L-Low

TOUR OPERATION MANAGEMENT - 25UIB4N2		
Units	Content	Hrs
I	Preparing for Work in Travel Operation: Appearance of Staff, Working area, Agencies internal environment, Checklist for display areas, Health and safety at work; Stationary, Printing and office supplies, Filing system in Travel Agency: Materials for Filing Retrieving information, types of files e.g. correspondence files, Client files, Computer and Data bases, Effective communication in Travel Agency: Use of Telephone, Use of Telex & Fax, special Handling of business correspondence, Method of Taking Care of Customers.	6
II	Domestic Counter: Service provided by Domestic counter: Tickets (Air & Railways), Car Hire and Surface Transport: Agencies for Domestic Car Hire/Surface Transportation: Their terms and Condition, Procedure for reservation; documents required, Billing and payment procedure, Commission Structure, Problems faced by Clients with Domestic Airlines Railways, Hotels, Car rental, Any other	6
III	International Travel Counter; Services provided by International Counter; Government rules on International Travels. Reservation procedure for International and other travel related Vouchers like MCO, PTA, PSR, etc, Procedure for lost ticket, Refund and Cancellation charges	6
IV	Places of Tourist interest in various destinations in India, Types of accommodation available, Modes of transportation and length of stay. Concept of Tour Itinerary and Preparation of sample itinerary with the timings and mode of Air/train or by surface and details of sightseeing, types of Accommodations and other services. Tour Costing: Methodology of Quotation Preparation and preparation of sample quotation for tour operation with various plans and services.	6
V	Procedure for Domestic and International Hotel Reservations. Documentation related with Hotel Reservation/Configuration/Cancellation, Preparation of Hotel and Other Service Vouchers, Procedure and documents involved in informing Sub-Agents for services; Procedure of checking and passing the bills of the transport/hotels and Guide/escorts, RBI guidelines/Rules regarding the foreign exchange transactions.	6
	Total Contact Hrs	30

*****Concepts underlined and italicized are self-study**

Pedagogy:

Direct Instructions, Digital Presentations, Flipped Classrooms

Assessment Methods:

Tests, Seminar, Power Point Presentations, Group Task

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	R G Menon	Travel Agency Management	Arise Publishers & Distributors	2007

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	<u>Dr. Apsara Saleth Mary</u>	The Principles of Travel Agency and Tour Operation Management	White Falcon Publishing\First edition	2021
2	<u>A.K Bhatia</u>	The Business of Travel Agency and Tour Operations Management	Sterling Publishers (P) Ltd	2013
3	<u>Barkat A.M.A</u>	Travel and Tourism Management	Prentice Hall India Learning Private Limited	2015

Course Designed by	Reviewed by	Verified by	Checked and Approved by
Ms. S. Pratheepa	Ms. S. Pratheepa	Dr. N. BhuvaneshKumar	Mr. K. Srinivasan
Course Teacher	Module Coordinator	Head of the Department	CDC Coordinator & Controller of Examinations

Programme Code:	B.Com. IB – International Business			Program meTitle:	Bachelor of Commerce with International Business	
Course Code:	25UIB4VA – Value Added Course			Title	Batch:	2025 – 2028
				Business Ethics and Values for Managers	Semester:	IV
Lecture Hrs./Week	30	Tutorial Hrs./Sem.	-		Extra Credits:	2

Course Objective

To make students more talented on the concepts of procuring mechanism
To instill the students on the procedure to be used in procurement

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To study the basic concepts, ideas, methods and techniques underlying the procurement practices.	K1
CO2	To defend the idea for collective bargaining in accordance with generally accepted commercial market.	K2
CO3	To apply skills in critical-thinking and problem-solving on raising the appropriate purchase order	K3
CO4	To analyze conceptual knowledge of the procurement in business transactions.	K4
CO5	To design the exact procurement model that will sustain business	K5

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	M	H	M	H	M	H	H	H	H	H
CO2	H	M	L	H	L	M	M	M	M	M
CO3	L	M	M	M	M	L	H	H	L	M
CO4	M	H	L	L	H	H	H	M	H	H
CO5	H	L	H	H	H	H	M	H	M	M

H-High; M-Medium; L-Low

BUSINESS ETHICS AND VALUES FOR MANAGERS– 25UIB4VA		
Unit	Content	Hrs
I	Business Ethics: Nature- scope and purpose of ethics ,Importance of Ethics & Moral standards; Ethics & Moral Decision Making, Ethical Principles in Business - Ethics and Business System: Markets, Environment, Trade, Consumer Production and Marketing, Finance, HR	10
II	Values Impact in Business - Indian Value System - Meaning and Nature of values; Holistic view of life and its value, Values impact in Business Indian Value System - Teachings from scriptures and traditions	10
III	Trans-Cultural Human Values in Management Education: Trans Cultural Human Values in Management Education; Psychological and Aesthetic -Values, work ethics, secular and spiritual values-Human Values, Different meaning of human values: foundational human values – freedom , creativity, love and wisdom, Nature of Human freedom	10
	Total Contact Hrs	30

Pedagogy:

Direct Instructions, Digital Presentations, Flipped Classrooms

Assessment Methods:

Tests, Seminar, Power Point Presentations, Group Task

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Laura P Hartman Abha Chatterjee	Business Ethics	Tata McGraw Hill,	2018

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	S.K. Bhatia	Business Ethics and Managerial Values	Deep & Deep Publications Pvt.Ltd,	2020
2	Mathur UC	Corporate Governance & Business Ethics	(Mc Millan).	2018

Course Designed by	Reviewed by	Verified by	Checked and Approved by
Mrs.P.Sudha	Ms. S. Pratheepa	Dr. N. BhuvaneshKumar	Mr. K. Srinivasan
Course Teacher	Module Coordinator	Head of the Department	CDC Coordinator & Controller of Examinations

Programme Code:	B.Com - International Business			Programme Title:	Bachelor of Commerce with International Business	
Course Code:	25UIB511			Title	Batch:	2025 – 2028
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	-	Human Resource Management	Semester	V
					Credits:	4

Course Objective

*To familiarize the students, with the different aspects of managing Human Resource in the Organization.
To equip the students with appropriate knowledge and skills required for acquisition, development and retention of Human Resources*

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To keep in mind the specific human resource component of the organization's business	K1
CO2	To understand the specific features of recruitment, selection & retention process in company.	K2
CO3	To prepare the performance appraisal methods for a company.	K3
CO4	To analyze the functioning of human resource management.	K4
CO5	To criticize the knowledge in Planning methods.	K5

Mapping

PO / PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	M	H	H	H	H	H	H
CO2	H	H	H	H	H	M	M	H	H	M
CO3	M	H	M	M	H	H	H	M	H	H
CO4	H	H	H	H	H	H	H	L	H	M
CO5	H	H	H	H	H	H	H	H	M	M

H-High; M-Medium; L-Low

HUMAN RESOURCE MANAGEMENT - 25UIB511		
Units	Content	Hrs
I	Human Resource Management- Meaning and Scope – Functions - Evolution of Human Resource Management- Human Resource Planning –Importance- Factors governing Human Resource Planning.	15
II	Recruitment – Factors Governing Recruitment-Recruitment Process-Sources of Recruitment- Selection Meaning and Definition- Selection Process-Tests-Types of test-Interviews-Types of Interview- Evaluation of Recruitment Methods.	14
III	Performance Appraisal- Objectives- Appraisal Methods –Training and Development- Process of Training- Methods of Training	17
IV	Motivation-Types-Theories of Motivation-Maslows need hierarchy theory – McGregors X and Y Theory, Herzberg Two factor theory and Vrooms expectancy theory- Morale-Measures to improve Morale-Job Satisfaction- Factors influencing job satisfaction	17
V	Conflict Management-Levels of Conflict-Types of Conflict-Causes and Remedies of Conflict.	12
	Total Contact Hrs	75

*****Concepts underlined and italicized are self-study**

Pedagogy:

Direct Instructions, Digital Presentations, Flipped Classrooms

Assessment Methods:

Tests, Seminar, Power Point Presentations, Group Task

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	K. Sundar and J. Srinivasan	Essentials of Human Resource Management	Vijay Nicole Imprints Private Limited	2022

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
2	Aswathappa K., Dash Sadhna	Human Resource Management	Published by McGraw Hill- 9 th Edition	2019
3	J.Jayasankar	Human Resource Management	Margham publications, Published January	2013

Course Designed by	Reviewed by	Verified by	Checked and Approved by
Dr. R. Kalaiselvi	Ms. S. Pratheepa	Dr. N. BhuvaneshKumar	Mr. K. Srinivasan
Course Teacher	Module Coordinator	Head of the Department	CDC Coordinator & Controller of Examinations

Programme Code:	B.Com - International Business			Programme Title:	Bachelor of Commerce with International Business	
Course Code:	25UIB512			Title	Batch:	2025 – 2028
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	-	Fundamentals of Supply Chain Management	Semester:	V
					Credits:	4

Course Objective

To educate students on stages of supply chain management and new opportunities in SCM

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To recollect the role of supply chain in international scenario	K1
CO2	To understand fundamental supply chain management concepts	K2
CO3	To apply knowledge to evaluate and manage an effective supply chain	K3
CO4	To analyze and improve supply chain processes.	K4
CO5	To evaluate the supply chain management in global market.	K5

Mapping

PO / PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	M	H	M	M	M	H	H	H	M	H
CO2	M	H	M	L	H	M	M	H	M	H
CO3	L	H	H	M	M	L	M	H	L	M
CO4	L	H	M	M	L	H	M	M	H	M
CO5	M	L	H	H	H	H	H	H	M	H

H-High; M-Medium; L-Low

FUNDAMENTALS OF SUPPLY CHAIN MANAGEMENT -25UIB512		
Units	Content	Hrs
I	SCM – Definition – objectives – Evolution - need-Issues involved in developing SCM Framework-Types. SCM activities - constituents – Organization - Reverse Supply chain	15
II	Supplychain Integration-Stages-Barriers to internal integration-Achieving Excellence in SCM-Dimensions of Supply Chain Excellence-Forces influencing SCE Emotions, Physical and Financial Supply Chains-Check list for Excellence	18
III	Purchasing and Supply Management-Introduction-importance Objectives purchasing process-purchasing & other functions-Purchasing and integrated logistics interfaces-Types of purchases-Purchasing partnerships- <u>Materials sourcing-Just-in-time purchasing</u>	15
IV	Outsourcing in SCM-Meaning need- <u>outsourcing risks</u> -outsourcing process outsourcing in SCM-New opportunities in SCM outsourcing-Myths of SCM outsourcing.	12
V	Performance Measurement in SCM-Meaning-Advantages of performance measures-The benefits of performance measurement-Measuring SCM- Supplier performance measurement-Parameters choosing suppliers.	15
	Total Contact Hrs	75

***Concepts underlined and italicized are self-study

Pedagogy:

Direct Instructions, Digital Presentations, Flipped Classrooms

Assessment Methods:

Tests, Seminar, Power Point Presentations, Group Task

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Sunil Chopra	Supply Chain Management	Pearson Education	2018

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	D.J. Bowersox, D.J. Closs, O.K. Helferich	Logistical Management	Macmillan Pub Co; Subsequent edition	2012
2	Ronald H. Ballou	Business logistics Management	Prentice Hall College Div; 5th edition	2003
3	Janat <u>Shah</u>	Supply Chain Management	Pearson Education	2016

Course Designed by	Reviewed by	Verified by	Checked and Approved by
Mrs. P. Sudha	Ms. S. Pratheepa	Dr. N. BhuvaneshKumar	Mr. K. Srinivasan
Course Teacher	Module Coordinator	Head of the Department	CDC Coordinator & Controller of Examinations

Programme Code:	B.Com - International Business			Programme Title:	Bachelor of Commerce with International Business	
Course Code:	25UIB513			Title	Batch:	2025 – 2028
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	-	Export Import Management	Semester:	V
					Credits:	5

Course Objective

This paper aims to equip students with a broad based knowledge of export and import management practices followed in India.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To keep in mind about the fundamentals of export and import policy.	K1
CO2	To picture the overview of export and import procedure.	K2
CO3	To implement payment methodology followed in international settlements.	K3
CO4	To figure out the custom clearance procedure and agencies in Exim business.	K4
CO5	To select the importance of Freights Forwarders.	K5

Mapping

PO / PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	M	M	H	H	H	M	M	H	H	M
CO2	H	L	H	M	H	H	M	H	M	H
CO3	H	H	M	M	H	M	H	H	M	L
CO4	M	H	L	H	H	H	M	H	M	M
CO5	M	M	H	M	H	M	L	M	H	H

H-High; M-Medium; L-Low

EXPORT IMPORT MANAGEMENT - 25UIB513		
Units	Content	Hrs
I	FUNDAMENTALS OF EXPORT & IMPORT: Role of Import and Export Trade in an Economy - Institutional Framework for Foreign Trade in India -Role of Director General of Foreign Trade and Commerce	16
II	OVERVIEW OF EXPORT AND IMPORT Marketing for Exports - Negotiation and finalization of Export contract - Cargo Insurance - Export Promotion Councils and incentive schemes- Role of Logistics in Exports- Export Houses / Trading Houses	20
III	DOCUMENTATION FRAMEWORK: Import for industrial use / trading -Import Documentation and Customs clearance procedures - Types of Imports - Import Licenses - Cargo Insurance	18
IV	CREDIT AND PAYMENTS Payment methods in Foreign Trade – Documentary Credit / Letter of Credit–UCP 600 with respect to Shipping Documents and L/C Negotiation – Export / import financing strategies - Managing payment risks.	18
V	CUSTOMS CLEARANCE AND AGENCIES Roles of Service providers in EXIM transactions –Custom House Agents – Transport Operators – Freight Forwarders – Warehousing and 3PL service providers – Liners /Ship Agencies – Container Freight Stations - Port – Inspection Agencies/ surveyors.	18
	Total Contact Hrs	90

***Concepts underlined and italicized are self-study

Pedagogy:

Direct Instructions, Digital Presentations, Flipped Classrooms

Assessment Methods:

Tests, Seminar, Power Point Presentations, Group Task

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Prem Kumar	Emport – Import Management basic of International Trade	khand Publishing House	2013

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Justin Pauland Rajiv Aserkar	Export Import Management	Oxford University Press	2018
2	UshaKiranRai	Export - Import and Logistics Management	Second Edition, PHI Learning,	2016
3	Director General of Foreign Trade	Foreign Trade Policyand Handbook of Procedures	-	2016

Course Designed by	Reviewed by	Verified by	Checked and Approved by
Ms. S. Pratheepa	Ms. S. Pratheepa	Dr. N. BhuvaneshKumar	Mr. K. Srinivasan
Course Teacher	Module Coordinator	Head of the Department	CDC Coordinator & Controller of Examinations

Programme Code:	B.Com IB – International Business			Programme Title:	Bachelor of Commerce with International Business	
Course Code:	25UIB514			Title:	Batch:	2025 – 2028
					Semester:	V
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	5	Exim Documentation -I	Credits:	4

Course Objective

It aims to provide basic practical knowledge about export documentation and procedure followed in India

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To understand the steps, procedure and formalities in export business and its applications.	K1
CO2	To observe the basic registration forms and export documents.	K2
CO3	To predict the transport documents needed for exports.	K3
CO4	To illustrate the shipping documents in trade	K4
CO5	To justify the overall documents for exporting importing purpose	K5

Mapping

PO / PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	M	L	M	M	M	H	M	M	L	M
CO2	M	M	L	H	M	L	M	M	M	M
CO3	M	M	M	M	M	M	H	H	H	M
CO4	H	H	L	H	H	L	M	M	M	H
CO5	H	M	H	M	M	M	H	H	M	M

H-High; M-Medium; L-Low

	EXIM DOCUMENTATION -I - 25UIB514	
Units	Content	Hrs
I	Registration Forms for Exporter; 1. Permanent Account Number (PAN) 2. Import Export Code (IEC) 3. Registration Cum Membership Certificate (RCMC) 4. Bank Guarantee	15
II	Basic Export Documents; 1.Perform Invoice 2.Commercial Invoice 3.Consular Invoice 4.Customs Invoice	15
III	Basic Export Documents; 1.Packing List 2.Certificate of Insurance 3.Bill of Exchange 4.Shipment Advice	15
IV	Certificate of Origin 1.GSP Certificate 2.GSTP Certificate	10
V	Transportation Documents; 1. Bill of Lading / Mate Receipt 2. Airway Bill 3. Railway Receipt 4. Lorry Receipt 5. Combined Transport Document(CTD)	15
	Tutorial Hrs.	5
	Total Contact Hrs	75

Pedagogy and Assessment Methods:

Seminar, Power Point Presentation, Chalk and talk, Quiz, Assignments, Group Task.

Assessment: Documentation Filing Test –1

Documentation Filing Test – 2

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Shiva Chaudhari	Practical Guide on How to Start Export-Import Business	E – Books go Incorporated	2017

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Dr. Khushpat S. Jain	Foreign Trade – Theory, Procedures, Practices and Documentation	Himalya publishing house	2017
2	Kenneth D.Weiss	Building an Import/ Export Business	John Wiley & Sons, Inc.	2016
3	Kishan Barai	Export Import Made Very Easy	Kindle Edition	2015

Course Designed by	Reviewed by	Verified by	Checked and Approved by
Dr. N. Bhuvanesh Kumar	Ms. S. Pratheepa	Dr. N. BhuvaneshKumar	Mr. K. Srinivasan
Course Teacher	Module Coordinator	Head of the Department	CDC Coordinator & Controller of Examinations

Programme Code:	B.Com - International Business			Programme Title:	Bachelor of Commerce with International Business	
Course Code:	25UIB515			Title	Batch:	2025 – 2028
Lecture Hrs./Week	-	Tutorial Hrs./Sem.	-	Internship	Semester:	V
					Credits:	3

Course Objective

To train the students with the practical exposure in industry.

To develop entrepreneurship among students.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To outline the companies profile	K1
CO2	To explain the details about the company	K2
CO3	To illustrate with the industry-academia interface	K3
CO4	To criticize the work carried out in the industry	K4
CO5	To evaluate the internship report with elements of industry	K5

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	M	L	L	M	M	L	L	M	L
CO2	M	L	H	H	L	M	L	L	M	M
CO3	H	H	H	H	H	H	H	M	H	H
CO4	L	H	H	H	H	H	H	M	H	H
CO5	H	M	H	M	M	H	M	M	M	M

H-High; M-Medium; L-Low

INTERNSHIP - 25UIB515		
Unit	Content	Hours
Internship Period	<ul style="list-style-type: none"> Students should undergo Internship in any of the industries for the period of minimum 2 weeks to maximum 24 working days. Valuation of the training report will be done through joint evaluation by internal and external examiner. 	24 Working Days in the fourth Semester holidays
	Compilation of industry interface ground work	-
	Preparation of Internship Report & Viva Voce examination	-
Special Clause	Viva Voce to be kept in the fifth semester	
	Total Contact Hrs	-

Pedagogy:

Direct Instructions, Digital Presentations, Flipped Classrooms

Assessment Methods:

Workbook Review, Power Point Presentation, Assignments, Group Task.

Viva Voce: Distribution of Marks – CA: 20, CE: 80

Please Note: Students Internship Workbook is the base report with which fine tuning is made and Internship Record is created and Viva Voce will be held.

Course Designed by	Reviewed by	Verified by	Checked and Approved by
Dr. N. Bhuvanesh Kumar	Ms. S. Pratheepa	Dr. N. BhuvaneshKumar	Mr. K. Srinivasan
Course Teacher	Module Coordinator	Head of the Department	CDC Coordinator & Controller of Examinations

Programme Code:	B.Com - International Business			Programme Title:	Bachelor of Commerce with International Business	
Course Code:	25UIB5E1			Title	Batch:	2025 – 2028
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	-	Transportation and Freight Management	Semester:	V
					Credits:	4

Course Objective

The purpose of this paper is know the importance of transport system and the main activities of warehousing and freight structure and related concepts for under – graduates

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To keep in mind about role of Transportation within the firm as well as between organization	K1
CO2	To Understand the transportation strategy on order processing and warehouse management in an organization	K2
CO3	To Apply and know the important of Freight management.	K3
CO4	To analyze the importance of warehousing and Transportation in Freight Management.	K4
CO5	To evaluate the Freight management system in organization	K5

Mapping

PO / PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	H	H	H	L	H	L	M
CO2	M	H	L	M	L	M	M	M	M	M
CO3	H	L	M	H	H	H	M	H	H	L
CO4	L	H	M	L	M	M	H	H	L	H
CO5	M	M	H	M	M	M	M	M	H	M

H-High; M-Medium; L-Low

B. Com IB – Batch 2025 – 2028

TRANSPORTATION AND FREIGHT MANAGEMENT - 25UIB5E1		
Units	Content	Hrs
I	Transportation: Definition-Objectives-Principles-role of transportation in logistics transport functionality & Principles - Mode of Transport: surface (Rail, Road, Pipeline Ocean Air, Pipeline-their characteristics and their cost structure -participants in Transportation Decisions.	14
II	Intermodal Transport-: Definition-rationale-types-limitations-The carrier selection decision-determinants of carrier selection-legal classification of carriers-Role of couriers as carriers. - Containerization-piggyback ownership of transport- <u>own account transport and third party transport</u> -choice of ownership factors to be considered.	14
III	Surface Transportation: Introduction to Surface Transportation - Trucking/Highway Regulations– Documents - The Truck Bill of Lading - Standard Trucks - Specialized Trucks - Lorry haul trucks -Heavy load haulage multi axle age multi truck - <u>Service Options for Truck Transport</u> - Shipping Dangerous Goods by Truck - LTL/FTL Shipments - Trucking Rates and Tariffs A Checklist of Trucking Considerations	14
IV	Air Transportation: Introduction - Documents - The Air Waybill (AWB) - Moving Goods by Air - Export Packaging- Air Cargo Handling, Delivery - The Role of IATA - Shipping Dangerous Goods by Air - Glossary of Airfreight Terminology.	17
V	Ocean Transportation: Freight rates-principles-contracts of freight-meaning- Sea freight Rates-types. Conference liner Tariffs-basic principles to determine liner freight rates-Liner Freight rebate system-operations-factors to be considered-determinants of freight rates-Freight rate indices-Tramp Freights-Tramp Trade-Tramp Market and Freight Rates-Time for Payment-Types of Freight-Ship owners 'Lien for freight.	16
	Total Contact Hrs	75

***Concepts underlined and italicized are self-study

Pedagogy:

Direct Instructions, Digital Presentations, Flipped Classrooms

Assessment Methods:

Tests, Seminar, Power Point Presentations, Group Task

Text Book

S. NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Subrata Chattopadhyaya	Transport Management	Everest Publishing House	2010

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Nagabhushana Rao.S	Transport Management	Bharathiya Kala Prakashan	2004
2	Dr.K. Rajeswari Dr. Priya Srinivasa Dr. Bhawya Bhanu	Freight Transport Management	Vision Book House	2023
3	S.L.Ganapathi S.K. Nandi	Logistic Management	Oxford University Press	2015

Course Designed by	Reviewed by	Verified by	Checked and Approved by
Dr.R.Gayathri	Ms. S. Pratheepa	Dr. N. BhuvaneshKumar	Mr. K. Srinivasan
Course Teacher	Module Coordinator	Head of the Department	CDC Coordinator & Controller of Examinations

Programme Code:	B.Com - International Business			Programme Title:	Bachelor of Commerce with International Business	
Course Code:	25UIB5E2			Title	Batch:	2025 – 2028
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	-	Air Cargo	Semester:	V
				Management	Credits:	4

Course Objective

To equip the students with various importance of cargo.

To make aware the various documentations in handling a cargo

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To remember the customers changing needs in air transport business.	K1
CO2	To understand the optimum levels of customers service without increasing your cost.	K2
CO3	To implement competitive performance by acquiring exceptional management tools.	K3
CO4	To analyze changes within cargo industry and its stakeholders	K4
CO5	To Understand the documentation involved in it.	K5

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	M	M	H	H	M	M	M	H
CO2	H	M	M	M	H	H	H	H	M	H
CO3	M	H	M	M	M	H	M	H	M	H
CO4	H	H	H	H	M	H	H	L	M	H
CO5	M	H	H	M	M	H	M	M	M	H

H-High; M-Medium; L-Low

	AIR CARGO MANAGEMENT - 25UIB5E2	
Units	Content	Hrs
I	Introduction to Air Cargo: Aviation and airline terminology - IATA areas - Country – Currency– Airlines - Aircraft layout - different types of aircraft - aircraft manufacturers – ULD - International Air Routes - Airports - codes – Consortium – <u>Hub & Spoke</u> – Process Flow	15
II	Introduction to Air Transport System – Functions – Customers –Standardization – Management – Airside - Terminal Area - Landside Operations – Civil Aviation Safety and Security – ICAO security manual - Training and awareness – Rescue and firefighting - Issues and challenges - Industry regulations - Future of the Industry.	15
III	Air Freight Exports and Imports: definition Sales & Marketing – Understanding Marketing, Environment, <u>Marketing Research</u> , Strategies and Planning, Audits, Segmentation, SWOT, Marketing Management Control, Consignee controlled cargo.	15
IV	Advices – Booking - SLI – Labeling – Volume / Weight Ratio – Shipment Planning - TACT – Air Cargo Rates and Charges. - Cargo operations- Customs clearance	15
V	Air Freight Forwarding: Special Cargoes - Consolidation - Documentation – Air Way Bill (AWB) – Communication – Handling COD shipments – POD – Conditions of contract - Dangerous (DGR) or Hazardous goods	15
	Total Contact Hrs	75

***Concepts underlined and italicized are self-study

Pedagogy

Direct Instructions, Digital Presentations, Flipped Classrooms

Assessment Methods:

Tests, Seminar, Power Point Presentations, Assignments, Group Task

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	J. G. Wensveen	Air Transportation: A Management Perspective.	Ashgate Publishing, Ltd	2007

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	P.S. Senguttuvan	Fundamentals of Air Transport Management	Excel Books	2012
2	Bijan Vasigh, Thomas Tacker, and Ken Fleming	Introduction to Air Transport Economics	Ashgate	2013

Course Designed by	Reviewed by	Verified by	Checked and Approved by
Dr. R. Kalaiselvi	Ms. S. Pratheepa	Dr. N. BhuvaneshKumar	Mr. K. Srinivasan
Course Teacher	Module Coordinator	Head of the Department	CDC Coordinator & Controller of Examinations

Programme Code:	B.Com. IB – International Business			Programme Title:	Bachelor of Commerce with International Business	
Course Code:	25UIB5E3			Title	Batch:	2025 – 2028
Lecture Hrs./Week	5	Tutorial Hrs./Sem	-	Shipping Ocean and Freight Management	Semester:	V
					Credits:	4

Course Objective

To equip the students with skills required for shipping Industry in International Business

To make aware with various dynamics in managing international maritime

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To recollect the role of shipping industry in International business.	K1
CO2	To understand the shipping management with international maritime environment in which they operate and how they are managed.	K2
CO3	To execute the basic types of operations and advanced scientific shipment planning.	K3
CO4	To analyze the basic documentation used in the shipping industry.	K4
CO5	To evaluate the documents which is used in international business	K5

Mapping

PO / PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	M	H	L	M	M	H	M	H	M	H
CO2	M	L	H	H	M	H	H	M	M	M
CO3	L	H	L	M	H	M	L	H	M	H
CO4	L	M	M	L	M	H	H	M	M	M
CO5	M	H	M	M	H	M	M	M	H	M

H-High; M-Medium; L-Low

SHIPPING OCEAN AND FREIGHT MANAGEMENT - 25UIB5E3

Unit	Content	Hours
I	Shipping industry and business - description of a ship. Uses of a ship or a floating vessel. Classification of ship (route point) (cargo carried) - superstructure - tonnages & cubics - drafts & load lines - flag registration - Different types of cargo.(Packaging, utility or value). Trimming - Cleansing -Unitized cargo	15
II	Stevedoring, Lighterage Services and Security - Port trusts -operational unit - services – Seaports – Vessel Operations – pilotage - Stevedoring - Dock Labour Boards - charges –Automated Container Handling - security at ports and harbours. Role of security agencies - lighterage services.	15
III	Sales and Customer Service: Shipping Lines - Hub & Spoke - Process flow - Advices – Booking - Containerization –Containers – Container numbering - Process flow - Shipping Sales – Leads – Quotations – Customer Service	15
IV	Operations - Volume / Weight calculations - <u>Shipment Planning basics</u> – Preparing & loading containers– Types of container services - FCL - Consolidation –LCL - Advanced Scientific shipment planning –Container de-stuffing	15
V	Documentation - Bill of Lading basics – MBL - HBL – CY – CFS - Advanced learning in Bills of Lading - Sea Way bill - Combined transport - MTO – MultimodalTransport Document (MTD) - Invoicing - Information Flow - Release of cargo - Cross Trade & Documentation - <u>Conditions of Contract</u> – Managing Key Accounts – Trade Lane Development – Consortium.	15
	Total Contact Hrs	75

***Concepts underlined and italicized are self-study

Pedagogy:

Direct Instructions, Digital Presentations, Flipped Classrooms

Assessment Methods:

Tests, Power Point Presentations, Assignments, Group Task

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Michael Robarts, Branch	Elements of Shipping	Ninth Edition, Routledge	2014

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Peter Brodie	Commercial Shipping Handbook	Third Edition, Informa Law from Routledge	2014
2	-	Review of Maritime Transport	UNCTAD	2014

Course Designed by	Reviewed by	Verified by	Checked and Approved by
Dr. R. Gayathri	Ms. S. Pratheepa	Dr. N. BhuvaneshKumar	Mr. K. Srinivasan
Course Teacher	Module Coordinator	Head of the Department	CDC Coordinator & Controller of Examinations

Programme Code:	B.Com - International Business			Programme Title:	Bachelor of Commerce with International Business	
Course Code:	25UIB5S1			Title	Batch:	2025 – 2028
Lecture Hrs./Week or Practical Hrs./Week	3	Tutorial Hrs./Sem.	1	Personality	Semester:	V
				Building	Credits:	2

Course Objective

To impart the students with the knowledge, build productive teams, enhance performance and attain goals. Trait secrets, traits, important traits

Course Outcomes

CO Number	CO Statement	Knowledge Level
CO1	To keep in mind about the importance of personality building	K1
CO2	To get the idea on body language and public speaking.	K2
CO3	To execute the business etiquette.	K3
CO4	To interpret the communication skills with organizations	K4
CO5	To analyze the business skills in individuals	K5

Mapping

PO/PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	M	M	M	H	M	H	M	H	H	L
CO2	H	M	H	M	L	H	L	H	M	M
CO3	L	L	H	M	H	H	H	H	H	L
CO4	H	H	M	H	H	H	H	H	H	H
CO5	H	M	H	M	M	H	H	L	H	M

H – High; M-Medium; L-Low

PERSONALITY BUILDING - 25UIB5S1		
Unit	Content	Hours
I	Communication Skills- importance of communication- development of communication - Communication in an organization	8
II	Body Language- Importance- Gestures- facial expressions- hand shaking- Do's and Don'ts	8
III	Public Speaking- Developing public speaking skills- Factors influencing in public speaking Do's and don'ts in public speaking	8
IV	Group Discussion- Importance- Types- Role playing – points to be considered in group discussion	8
V	Business etiquette-objectives-table manners-Time Management- Barriers to time management- points to be considered to maintain time management	8
	Tutorial Hour	5
	Total Contact Hrs	45

Pedagogy:

Direct Instructions, Digital Presentations

Assessment Methods:

Tests, Seminar, Power Point Presentations, Group Task

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	R.C. Sharma & Krishna Mohan	Business Correspondence & Report Writing	Third Edition, Tata Mc Graw Hill Publication	2007

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Jacqueline A.Rankin	Body Language	First Publication, Master Mind Books Publication	2006
2	Mary Mitchell John	Etiquette	Third Edition \Dk Publication	2004
3	Dr Rituporna Raj	Personality Development	Pauline Publications	2011

Course Designed by	Reviewed by	Verified by	Checked and Approved by
Dr. N. Bhuvanesh Kumar	Ms. S. Pratheepa	Dr. N. BhuvaneshKumar	Mr. K. Srinivasan
Course Teacher	Module Coordinator	Head of the Department	CDC Coordinator & Controller of Examinations

Programme Code:	B.Com - International Business			Programme Title:	Bachelor of Commerce with International Business	
Course Code:	25UIB5S2			Title	Batch:	2025 – 2028
Lecture Hrs./Week or Practical Hrs./Week	3	Tutorial Hrs./Sem.	-	Information Security & Executive Communication	Semester:	V
					Credits:	2

Course Objective

After the successful completion of the course the student must be able to communicate clearly in the day-to-day business world.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To Understand information security threats and vulnerability	K1
CO2	To infer network security and intrusion detection and prevention systems	K2
CO3	To apply communication theories	K3
CO4	To analyze the current technology related to the communication field	K4
CO5	To evaluate the communication management in business	K5

Mapping

PO / PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	M	H	M	H	M	L	H	H	M	H
CO2	H	M	M	H	L	M	M	H	M	M
CO3	H	M	H	M	H	L	M	H	L	M
CO4	H	H	L	L	M	H	H	H	M	H
CO5	H	L	H	H	H	H	H	M	M	H

H-High; M-Medium; L-Low

INFORMATION SECURITY & EXECUTIVE COMMUNICATION - 25UIB5S2		
Units	Content	Hrs
I	Components of communication system – transmission media- protocol definition-introduction to TCP/IP – wireless network-basics of internet- types of attack- information security goals-information security threats and vulnerability, spoofing identity, tampering with data, repudiation, information disclosure, denial of service, elevation of privilege.	13
II	Authentication-password management-e-commerce security-windows security -network security: network intrusion detection and prevention systems- firewalls-software security-web security: user authentication, authentication- secret and session management, cross site scripting, cross site forgery, SQL injection. Computer forensics- Steganography.	8
III	Business Communication: Meaning – Importance of Effective Business Communication- <u>Modern Communication Methods</u> – Business Letters: Need – Functions - Kinds - Essentials of Effective Business Letters – Layout	8
IV	Trade Enquiries –Export and Import Orders and their Execution - Credit and Status Enquiries – Complaints and Adjustments - Collection Letters – Sales Letters – Circular Letters.	8
V	Application Letters – <u>Preparation of Resume</u> - Interview: Meaning – Objectives and Techniques of various types of Interviews – Public Speech – Characteristics of a good speech – Business Report Presentations.	8
	Total Contact Hrs	45

***Concepts underlined and italicized are self-study

Pedagogy:

Direct Instructions, Digital Presentations, Flipped Classrooms

Assessment Methods:

Tests, Seminar, Power Point Presentations, Group Task

Text Book**25UIB5S2**

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	D.P. Nagpal	Information Security	S.Chand Publication	2014
2	Rajendra Pal Korahill	Essentials of Business Communication	Sultan Chand & Sons	2006

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Markegan	Executive guide Information security	Pearson Education Publication	2004
2	Dr. N. V. Suresh Dr. V.Suganya Dr. M. Kalaivani	Executive Communication	Blue Rose Publishers Pvt ltd	2023
3	Rajendra Pal Korahill	Essentials of Business Communication	Sultan Chand & Sons	2006

Course Designed by	Reviewed by	Verified by	Checked and Approved by
Dr.R.Gayathri	Ms. S. Pratheepa	Dr. N. BhuvaneshKumar	Mr. K. Srinivasan
Course Teacher	Module Coordinator	Head of the Department	CDC Coordinator & Controller of Examinations

Programme Code:	B.Com - International Business			Programme Title:	Bachelor of Commerce with International Business	
Course Code:	25UIB5ALC			Title	Batch:	2025 – 2028
Lecture Hrs./Week or Practical Hrs./Week	-	Tutorial Hrs./Sem.	-	Basics of Stock Market	Semester:	V
					Extra Credits:	1

Course Objective

To provide students with a conceptual framework of stock market and its operations in Business

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To Portray the list of Recognized Stock Exchanges in India	K1
CO2	To Disseminate the role of Governing body of Stock Exchange	K2
CO3	To Provide scope for Enlisting in NSDL and CSDL	K3
CO4	To show the different avenues of risk and return	K4
CO5	To Knowing and measuring the risk returns in stock market.	K5

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	H	H	H	M	M	H	L
CO2	H	M	H	M	M	H	M	L	M	M
CO3	H	H	M	M	H	H	H	M	M	H
CO4	M	M	M	H	M	H	M	H	H	H
CO5	H	H	M	M	L	H	M	H	M	M

H – High; M-Medium; L-Low

BASICS OF STOCK MARKET - 25UIB5ALC

Units	Content	Hrs
I	Stock and Shares – An Overview: Meaning & Definition of share market. Investment: Basics of Investment - Nature of Investment Decisions - Concept of Investment - Features of Investments - Types of Investors - Primary Market, Secondary Market (Stock Market), Depositories, Private placements of shares / Buy back of shares, Issue mechanism.	-
II	Concepts of Trading: History – Membership - Governing body, Functions of Stock Exchange- Recognized Stock Exchanges in India -IBO IPO - On line trading- Role of SEBI- Recognized Stock Exchanges in India Meaning and their types. Patterns of Trading & Settlement – Speculations – Types of Speculations – Activities of Brokers – Settlement Procedure, National Securities Depository Ltd.(NSDL) and Central Securities Depository Ltd.(CSDL).	-
III	Risk and Return: Regulatory Framework - Legislations - Rules, Regulations and Regulators - Types of Investment Risk - Measurement of Risk - Risk and Expected Return - Return and Risk of Portfolio - Portfolio Diversification and Risk.	-

Pedagogy:

Direct Instructions, Digital Presentations

Assessment Methods:

Tests, Seminar, Power Point Presentations, Group Task

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Pallavi Modi	Equity – The next investment destination	Prentice Hall of India	2002

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Gurusamy	Financial Markets & Institutions	Third Edition, Tata Mc Grawhill	2008
2	K. Venkatramana	Stock and Commodity Markets	SHBP Publishing House	2002
3	Ghowria Khatoon	Stock and Commodity Markets	VBH, New Delhi	2003

Course Designed by	Reviewed by	Verified by	Checked and Approved by
Ms. S. Pratheepa	Ms. S. Pratheepa	Dr. N. BhuvaneshKumar	Mr. K. Srinivasan
Course Teacher	Module Coordinator	Head of the Department	CDC Coordinator & Controller of Examinations

Programme Code:	B.Com - International Business			Programme Title:	Bachelor of Commerce with International Business	
Course Code:	25UIB616			Title	Batch:	2025 – 2028
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	-	Forex Management	Semester:	VI
					Credits:	5

Course Objective

The objective of this course is to enable the students to understand the basic concepts of foreign exchange market and managing foreign exchange risk

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Understand Foreign exchange transaction and its administration	K1
CO2	Examine the organization of the Foreign Exchange Market, the Spot Market, and the Forward Market	K2
CO3	To identify operational difficulties in financing, and settling in foreign currency, and currency forecasting	K3
CO4	Identify foreign exchange risk management and the techniques available to small business operators for risk exposure containment	K4
CO5	To study various strategies of risk management.	K5

Mapping

PO / PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	M	M	H	H	M	M	H	H	M	H
CO2	M	M	H	M	H	M	H	H	H	M
CO3	H	H	M	M	M	M	M	M	H	M
CO4	H	H	M	H	M	M	H	H	M	M
CO5	M	M	H	M	H	M	M	M	H	M

H-High; M-Medium; L-Low

	FOREX MANAGEMENT - 25UIB616	
Units	Content	Hrs
I	Foreign exchange markets overview - Introduction – Participants – Settlement of transactions – Functions of foreign exchange markets – Foreign currency accounts – VOSTRO – NOSTRO – LORO - Determination of exchange rates – Foreign Exchange Management Act – Administration of foreign exchange	12
II	Foreign Exchange transactions – Spot - Forward - Swap transactions – Exchange quotations – Direct Quotations – Indirect Quotations - Foreign exchange rates – Bases – Types of rates – Buying Rate - Selling rates – Cross rates.	13
III	Forward Exchange Contract – Features of Forward Margin – Factors Determining Forward Margin – Calculations – Interbank Deals – Cover deals – Trading – Arbitrage operations – Futures Trading - Options Trading - Features & Benefits	17
IV	Foreign exchange risk and exposure Overview – Introduction – Types of exchange risk & exposure – Transaction Risk – Economic Risk – Translation Risk – Contingent Risk – Other Risks - Internal techniques of exposure – Futures, Hedging & Options - External techniques of exposure – Forward Market.	18
V	Exchange rate arrangements in India – Fixed rate - Fluctuating – Exchange control – Direct Methods - Indirect methods – Merits and demerits of Direct Method – Merits and demerits of In Direct Method - Monetary Policy in India - Fiscal policies in India – FOREX regulations.	15
	Total Contact Hrs	75

***Concepts underlined and italicized are self-study

Pedagogy:

Direct Instructions, Digital Presentations

Assessment Methods:

Tests, Seminar, Power Point Presentations, Group Task

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	C. Jeevanandham,	Foreign Exchange and Risk Management	Sultan Chand Sons,17th Revised Edition	2017

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	H.P. Bhardwaj	Foreign Exchange Management	Wheeler Publishing Edition	2012
2	P. G. Apte McGraw	International Financial Management	Hill Education (India) Private Limited; 6th edition	2011

Course Designed by	Reviewed by	Verified by	Checked and Approved by
Ms. S. Pratheepa	Ms. S. Pratheepa	Dr. N. BhuvaneshKumar	Mr. K. Srinivasan
Course Teacher	Module Coordinator	Head of the Department	CDC Coordinator & Controller of Examinations

Programme Code:	B.Com IB – International Business			Programme Title:	Bachelor of Commerce with International Business	
Course Code:	25UIB617			Title:	Batch:	2025 – 2028
					Semester:	VI
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	-	EXIM Finance	Credits:	5

Course Objective

After the successful completion of the course the student should have a thorough knowledge on the international finance for international business.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To understand the types of finance available for exports.	K1
CO2	To recollect the terms of payment in International trade.	K2
CO3	To understand the source of finance available in global trade.	K3
CO4	To figure out the importance of packing credit in exports.	K4
CO5	To analyze the role of EXIM Bank in international trade.	K5

Mapping

PO / PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	M	L	M	L	H	M	H	L	M
CO2	L	H	H	M	M	M	L	M	H	M
CO3	M	H	L	L	H	H	M	M	M	H
CO4	H	M	M	H	M	H	M	H	H	H
CO5	M	H	H	M	H	M	H	H	M	H

H-High; M-Medium; L-Low

	EXIM FINANCE - 25UIB617	
Units	Content	Hrs
I	Terms of Payment - Payment in advance, Open Account, Documentary Bills, Documentary Credit under L/C, Consignment basis, <u>Import Trust Receipt</u> ; Deferred Payment Imports.	18
II	Sources of Finance - Short-term sources and Medium and long term sources of Finance(Factoring, Forfeiting, External Commercial Borrowing).	18
III	Pre-shipment Finance (Packing Credit) – Different types of Pre shipment Finance- Requirement for getting Pre-shipment Finance - <u>Procedures for Pre-shipment finance</u> - Scheme for Sub-suppliers, Scheme for deemed exports, PCFC.	19
IV	Post-shipment Finance in Indian Rupees - By a) Purchase of Export Bills b) Goods sent on consignment c) Indrawn balance d) Retention Money e) Claims of duty drawback, f) <u>Negotiation of Export Documents drawn under</u> L/C. g) Post shipment credit in Foreign Currency.	18
V	Import Finance- a) Sellers credit b) Trust receipt finance by commercial bank c) Bankers acceptance d) Discounting of trade drafts e) Buyers credit-short term loans from foreign banks - EXIM Bank	17
	Total Contact Hrs	90

***Concepts underlined and italicized are self-study

Pedagogy:

Direct Instructions, Digital Presentations

Assessment Methods:

Tests, Seminar, Power Point Presentations, Group Task

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Rajiv Srivastava	International finance	Oxford University Press, India	2016

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Steve Suranovic,	International Finance: Theory and Policy	Saylor Foundation	2017
2	Thummuluri Siddaiah	International Financial Management	Pearson Education India	2015
3	Daniel R. Kane	Principles of International Finance	Taylor & Francis	2018

Course Designed by	Reviewed by	Verified by	Checked and Approved by
Mrs. P. Sudha	Ms. S. Pratheepa	Dr. N. BhuvaneshKumar	Mr. K. Srinivasan
Course Teacher	Module Coordinator	Head of the Department	CDC Coordinator & Controller of Examinations

Programme Code:	B.Com IB – International Business			Programme Title:	Bachelor of Commerce with International Business	
Course Code:	25UIB618			Title:	Batch:	2025 – 2028
					Semester:	VI
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	5	Exim Documentation -II	Credits:	4

Course Objective

*It aims to provide basic practical knowledge about regulatory documents
transport documents and procedure followed in India*

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To understand the basic regulatory documents need for custom clearance.	K1
CO2	To implement and identify sources of information on export restrictions and documentation associated with foreign countries.	K2
CO3	To predict the shipping documents for sea/Air	K3
CO4	To illustrate the entry documents in international trade	K4
CO5	To compose the role of INCOTERMS in international trade.	K5

Mapping

PO / PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	M	H	M	M	L	L	L	M	M	M
CO2	H	M	H	L	M	L	M	M	M	L
CO3	H	M	M	H	H	M	H	M	H	M
CO4	M	L	H	H	H	M	M	L	M	H
CO5	H	M	H	M	M	M	L	M	H	M

H-High; M-Medium; L-Low

EXIM DOCUMENTATION – II - 25UIB618		
Units	Content	Hrs
I	Regulatory Documents; 1. Exchange Control Declaration Form – GR Form 2. PP Form 3. SOFTEX Form	15
II	Regulatory Documents (Online Submission) 1.SDF Form	5
III	Shipping Bill – (Sea/Air) 1. For export of goods Ex. Bond 2. For export duty free goods 3. For export of dutiable goods 4. For export of goods under claim of drawback 5. For export of goods under claim ofDEPB	20
IV	Shipping Bill – (Land) 1. For export of goods Ex. Bond 2. For export duty free good 3. For export of dutiable goods 4. For export of goods under claim of drawback For export of goods under claim ofDEPB	15
V	Bill of Entry- Import Document 1. Bill of Entry for Home Consumption 2. Bill of Entry for Warehouse 3. Bill of Entry for Ex. Bond Clearance for Home Consumption 4. EDI declaration Form for Import	15
	Tutorial Hrs	5
	Total Contact Hrs	75

Pedagogy and Assessment Methods:

Seminar, Power Point Presentation, Chalk and talk, Quiz, Assignments, Group Task.

Assessment: Documentation Filing Test –1

Documentation Filing Test – 2

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Shiva Chaudhari	Practical Guide on How to Start Export-Import Business	E Books go Incorporated	2017

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Dr. Khushpat S. Jain	Foreign Trade – Theory, Procedures, Practices and Documentation	Himalya publishing house	2017
2	Kenneth D. Weiss	Building an Import/ Export Business	John Wiley & Sons, Inc.	2016
3	Kishan Barai	Export Import Made Very Easy:	Kindle Edition	2015

Course Designed by	Reviewed by	Verified by	Checked and Approved by
Dr. N. Bhuvanesh Kumar	Ms. S. Pratheepa	Dr. N. BhuvaneshKumar	Mr. K. Srinivasan
Course Teacher	Module Coordinator	Head of the Department	CDC Coordinator & Controller of Examinations

Programme Code:	B.Com. IB – International Business			Programme Title:	Bachelor of Commerce with International Business	
Course Code:	25UIB6E1			Title	Batch:	2025 - 2028
Lecture Hrs./Week	5	Tutorial Hrs./Sem.	-	Financial Markets and Institutions	Semester:	VI
					Credits:	4

Course Objective

To expose the students with the fundamental concepts and working of financial service institutions

To develop the students to demonstrate fund based and fee based financial activities

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To introduce students to the world of financial services	K1
CO2	To enrich student's understanding of the fundamental concepts and working of financial service institutions	K2
CO3	To equip students with the knowledge and skills necessary to become employable in the financial service industry	K3
CO4	To differentiate between fund based and fee based financial activities of the Indian financial system.	K4
CO5	To acquire an understanding of various concepts related to leasing, hire-purchase, factoring, bill discounting, VC and Merchant banking.	K5

Mapping

PO / PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	M	M	H	L	M	M	M	L	M
CO2	H	M	H	M	M	M	H	L	M	M
CO3	H	H	L	M	H	H	L	H	H	H
CO4	H	H	H	H	M	H	H	H	M	H
CO5	H	H	M	H	H	H	M	L	H	H

H-High; M-Medium; L-Low

FINANCIAL MARKETS AND INSTITUTIONS - 25UIB6E1		
Unit	Content	Hours
I	Introduction: Nature and role of financial system; Financial system and financial markets; Financial system and economic development; Indian financial system - an overview – Financial Regulations	15
II	Money markets - Meaning, constituents, functions of money market; Money market instruments- call money market, treasury bills, market certificates of deposits, commercial bills, trade bills etc.; Recent trends in Indian money market; Capital market - primary and secondary markets; Government securities market; Role of SEBI as a regulator and capacity- an overview; Recent developments.	15
III	Reserve Bank of India: and Commercial Bank Organization, management, and functions; Credit creation and credit control; monetary policy. Commercial Bank: Meanings, functions, management and investment policies of commercial banks, Present structure; E-banking and e trading; Recent developments in commercial banking. – State and National Level Financial Institutions -MFIs	15
IV	Insurance Sector: Objectives, role, investment practices of LIC and GIC; Insurance Regulatory and Development Authority-role and functions.	10
V	Non-Banking Financial Institutions: Concept and role of non-banking financial Institutions; source of finance; Functions of non-banking financial institutions; Investment policies of non-banking financial institutions in India	15
	Tutorial Hour – Aptitude and logical Reasoning	5
	Total Contact Hrs	75

***Concepts underlined and italicized are self-study

Pedagogy:

Direct Instructions, Digital Presentations, Flipped Classrooms

Assessment Methods:

Tests, Power Point Presentations, Assignments, Group Task

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	E Gardon& K Natarajan:	Financial Markets & Services,	HPH, 7th Edition, Mumbai	2017

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	V.A. Avadhani	Financial Services in India	HPH, 1st Edition	2015
2	Khan. M. Y	Financial Services	5th Edition, Tata Mc Graw Hill, Pvt. Ltd., New Delhi	2015

Course Designed by	Reviewed by	Verified by	Checked and Approved by
Dr. N. BhuvaneshKumar	Ms. S. Pratheepa	Dr. N. BhuvaneshKumar	Mr. K. Srinivasan
Course Teacher	Module Coordinator	Head of the Department	CDC Coordinator & Controller of Examinations

Programme Code:	B.Com. IB – International Business			Programme Title:	Bachelor of Commerce with International Business	
Course Code:	25UIB6E2			Title	Batch:	2025 – 2028
Lecture Hrs./Week	5	Tutorial Hrs./Sem	-	International Financial Management	Semester:	VI
					Credits:	4

Course Objective

To equip the students with skills required to manage finance

To make aware the various dynamics in foreign exchange market

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To know the different about International financial management compared to domestic financial management	K1
CO2	To understand how the value of a company is affected by managements choice of Capital structure and Dividend policy.	K2
CO3	To choose the type of transactions to be applied in foreign exchange market.	K3
CO4	To Compare the exchange rate movements and managing foreign exchange risk	K4
CO5	To evaluate the relationship between inflation, interest rates and exchange rates	K5

Mapping

PO / PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	M	H	L	M	M	H	M	H	M	H
CO2	M	L	H	H	M	H	H	M	M	M
CO3	L	H	L	M	H	M	L	H	M	H
CO4	L	M	M	L	M	H	H	M	M	M
CO5	M	H	M	M	H	M	M	M	H	M

H-High; M-Medium; L-Low

INTERNATIONAL FINANCIAL MANAGEMENT - 25UIB6E2		
Unit	Content	Hours
I	Introduction: An overview, Importance - nature and scope of International Financial Management - Domestic FM Vs. IFM - International Business Methods - Recent changes and challenges in International Financial Management.	15
II	Foreign Trade Finance: -concept of foreign trade finance-concepts of financing exports and financing imports and documentary collections-factoring, forfeiting and counter trade International Capital Structure- international capital structure-cost of capital-the capital structure of MNCs-cost of capital in segmented versus integrated markets	15
III	Foreign Exchange Market: Function and Structure of the Forex markets - major participants - types of transactions and settlements dates- Foreign exchange quotations - Process of arbitrage - speculation in the forward market - Currency Futures and Options Markets - Overview of the other markets – Euro currency market-Euro credit market-Euro bond market-International Stock market.	15
IV	Exchange Rates: Measuring exchange rate movements, Factors influencing exchange rates. Government influence on exchange rates – exchange rate systems. Managing Foreign exchange Risk. International arbitrage and interest rate parity	15
V	Relationship between inflation, interest rates and exchange rates – Purchasing Power Parity - International Fisher Effect – Fisher Effect- Interest Rate Parity-Expectation's theory	15
	Total Contact Hrs	75

***Concepts underlined and italicized are self-study

Pedagogy:

Direct Instructions, Digital Presentations, Flipped Classrooms

Assessment Methods:

Tests, Power Point Presentations, Assignments, Group Task

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	PG Apte Sanjeevan Kapshe	International Financial Management	MC Grew Hill	2020
2.	V.A.Avadhani	International Financial Management	Himalayan Publication	2018

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Thummuluri Siddaiah	International Financial Management -An analytical framework	Pearson Publication	2021
2	VK Balla	International Financial Management	Sultan Chand	2014

Course Designed by	Reviewed by	Verified by	Checked and Approved by
Dr. R. Gayathri	Ms. S. Pratheepa	Dr. N. BhuvaneshKumar	Mr. K. Srinivasan
Course Teacher	Module Coordinator	Head of the Department	CDC Coordinator & Controller of Examinations

Programme Code:	B.Com - International Business			Programme Title:	Bachelor of Commerce with International Business	
Course Code:	25UIB6E3			Title	Batch:	2025 – 2028
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	-	Investment Management	Semester:	VI
					Credits:	4

Course Objective

To make the students to understand the fundamentals of Investment

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Recall various investment avenues and personal finance	K1
CO2	Explain securities markets, regulation and its instruments	K2
CO3	Identify fundamental analysis of an organization using financial data information	K3
CO4	Examine technical analysis of an organization using financial data information	K4
CO5	Evaluate risk return of securities in different investment proposal	K5

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	M	H	M	M	M	M	M	M	H
CO2	H	M	H	M	M	M	M	H	H	H
CO3	H	H	H	H	H	H	H	M	H	H
CO4	H	M	H	M	M	M	M	L	M	H
CO5	H	H	H	H	H	H	H	H	H	H

H-High; M-Medium; L-Low

	INVESTMENT MANAGEMENT - 25UIB6E3	
Units	Content	Hrs
I	Nature, Meaning and scope of Investment – Importance of Investment – Factors influencing Investment – Investment media – Features of investment Programme – Investment Process – Development of Financial system in India.	15
II	Capital Market – New issue Market and stock exchange in India – BSE – NSE –Kinds of Trading activity – Listing of Securities – SEBI and its Role and guidelines.	15
III	Fundamental and Technical Analysis – Security evaluation – Economic Analysis – Industry Analysis – Company Analysis – Technical Analysis – Portfolio Analysis.	15
IV	Investment Alternatives – Investment in Bonds, Equity Shares, Preference shares, Government Securities – Mutual Funds – Real Estate – Gold – Silver – Provident fund – Unit Trust – The Post Office Savings Scheme – LIC.	15
V	Portfolio Management – Nature, Scope – SEBI Guidelines to Portfolio Management – Portfolio Investment Process – Elements of Portfolio Management – Portfolio Revision – Needs and Problems – Capital Asset Pricing Model (CAPM).	15
	Total Contact Hrs	75

*****Concepts underlined and italicized are self-study**

Pedagogy:

Direct Instructions, Digital Presentations, Flipped Classrooms

Assessment Methods:

Tests, Power Point Presentations, Assignments, Group Task

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	BhallaV.K	Investment Management	Sultan Chand and Sons, New Delhi	2017

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	S.S. Khanka	Investment Management	Himalaya Publications, Mumbai	2012
2	Chandra Prasanna	Investment Analysis and Portfolio Management	Chennai McGraw Hill Education (India) Pvt Ltd	2021

Course Designed by	Reviewed by	Verified by	Checked and Approved by
Ms. S. Pratheepa	Ms. S. Pratheepa	Dr. N. BhuvaneshKumar	Mr. K. Srinivasan
Course Teacher	Module Coordinator	Head of the Department	CDC Coordinator & Controller of Examinations

Programme Code:	B.Com. IB – International Business			Programme Title:	Bachelor of Commerce with International Business	
Course Code:	25UIB6E4			Title	Batch:	2025 – 2028
Lecture Hrs./Week	5	Tutorial Hrs./Sem.	-	International Economics	Semester:	VI
					Credits:	4

Course Objective

To expose the students with the basic knowledge International trade and economic development
 To develop the students with the base etiquette and self-confidence needed to step into the industry

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To know the basics of International Economics	K1
CO2	To understand the theories of international trade	K2
CO3	To Choose the list of countries engage in free trade	K3
CO4	To analyse the basics of exchange rate changes	K4
CO5	To appraise of structure of BOP	K5

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	M	H	L	M	M	H	M	H
CO2	H	M	H	M	M	M	H	M	H	M
CO3	H	M	L	M	H	H	L	L	H	L
CO4	H	H	H	H	M	H	H	H	H	H
CO5	H	M	M	H	H	H	M	L	L	M

H-High; M-Medium; L-Low

INTERNATIONAL ECONOMICS - 25UIB6E4		
Unit	Content	Hours
I	Subject matter and importance of International Economics - Internal trade and International trade - Importance of International trade – International trade and economic development –Terms of trade.	15
II	Mercantilist approach to trade –Classical Theory: Absolute and Comparative Cost advantage theories - Hecksher – Ohlin Theory and Leontief Paradox.	15
III	Free trade - Arguments for and against free trade – Protection - Arguments for and against protection - Methods of Trade Restriction : Tariff and non-tariff trade barriers - Types of tariffs – New protectionism - export subsidy and countervailing duties - Dumping and anti-dumping duties	15
IV	Foreign exchange market – functions - Defining foreign exchange and exchange rate – Exchange rate concepts – exchange rate changes (devaluation, revaluation, depreciation, appreciation- over valuation and undervaluation) – Different systems of exchange rate determination - fixed and flexible exchange rate – Hybrid exchange rate systems.	15
V	Defining Balance of Trade and Balance of Payments - Structure of balance of payments – Equilibrium and disequilibrium in BOP – Measures to correct BOP disequilibrium – India's BOP since 1991 – International financial flows – Foreign Direct Investment and Portfolio Investment – Currency Convertibility – IMF-Role and Functions.	15
	Total Contact Hrs	75

***Concepts underlined and italicized are self-study

Pedagogy

Direct Instructions, Digital Presentations, Flipped Classrooms

Assessment Methods:

Tests, Seminar, Power Point Presentations, Assignments, Group Task

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	M.L Jingan	International Economics	7th Edition, Vrindha Publications	2021

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	MC Vaish, Sudhama Sing	International Economics	9th Edition VSB	2020
2	Dominick Salvatore,	International Economics	13th Edition, Willey	2021

Course Designed by	Reviewed by	Verified by	Checked and Approved by
Mrs.P.Sudha	Ms. S. Pratheepa	Dr. N. BhuvaneshKumar	Mr. K. Srinivasan
Course Teacher	Module Coordinator	Head of the Department	CDC Coordinator & Controller of Examinations

Programme Code:	B.Com - International Business			Programme Title:	Bachelor of Commerce with International Business	
Course Code:	25UIB6E5			Title	Batch:	2025 – 2028
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	-	International Business Strategy	Semester:	VI
					Credits:	4

Course Objective

To equip the students with importance of International Business strategy

To make aware the various challenges faced in international business

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To understand the Challenges of International Business	K1
CO2	To infer the International and Economic Integration	K2
CO3	To apply the global sourcing and global supply management in international business	K3
CO4	To evaluate the Political risk and negotiation strategy	K4
CO5	To appraise International Joint Ventures	K5

Mapping

PO / PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	M	M	H	H	M	M	M	H
CO2	H	M	M	M	H	H	H	H	M	H
CO3	M	H	M	M	M	H	M	H	M	H
CO4	H	H	H	H	M	H	H	L	M	H
CO5	M	H	H	M	M	H	M	M	M	H

H-High; M-Medium; L-Low

	International Business Strategy - 25UIB6E5	
Units	Content	Hrs
I	World of International Business - Challenges of International Business.-Multinational Enterprises- Triad and International Business.	15
II	Environment of International Business- International Politics and Economic Integration International Culture - International Trade- International Finance.	15
III	International Business Strategy- Global Strategic Planning- Organizing Strategy - Production strategy-Global sourcing –Global supply management and technology transfer Marketing strategy	15
IV	Human Resource Management Strategy- Political Risk and Negotiation Strategy- International Financial Management	15
V	International Business Horizons - International Joint Ventures - Future Challenges of International Business.	15
	Total Contact Hrs	75

***Concepts underlined and italicized are self-study

Pedagogy

Direct Instructions, Digital Presentations, Flipped Classrooms

Assessment Methods:

Tests, Seminar, Power Point Presentations, Assignments, Group Task

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Rungman.A.M and Hodgetts. R.M.,	International Business; A Strategic Management Approach	McGrawhill,.Inc, New Delh	2000

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Keealas.A.G	Global Business Strategy	South –Western,	2000
2	Garland.J. and Farmer. R.N.,	International Dimension of Business Policy and Strategy	South –Western,	2000

Course Designed by	Reviewed by	Verified by	Checked and Approved by
Dr. R. Kalaiselvi	Ms. S. Pratheepa	Dr. N. BhuvaneshKumar	Mr. K. Srinivasan
Course Teacher	Module Coordinator	Head of the Department	CDC Coordinator & Controller of Examinations

Programme Code:	B.Com. IB – International Business			Programme Title:	Bachelor of Commerce with International Business	
Course Code:	25UIB 6E6			Title	Batch:	2025 - 2028
Lecture Hrs./Week	5	Tutorial Hrs./Sem.	-	International Business Relations	Semester:	VI
					Credits:	4

Course Objective

To expose the students with the knowledge of international organization

To understand the regional grouping for the development of international relations

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To know Concept of International relations its origin and growth	K1
CO2	To outline the nature and Content of International Law	K2
CO3	To build the regional grouping of international organisation	K3
CO4	To analyse the India's foreign Policy	K4
CO5	To evaluate the Relationship with other countries	K5

Mapping

PQ/PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	M	M	H	L	M	M	H	H	H
CO2	H	M	H	M	H	M	H	H	M	M
CO3	H	H	H	M	H	H	L	M	M	L
CO4	H	H	H	H	H	H	H	H	H	H
CO5	H	H	M	H	H	H	M	H	L	M

H-High; M-Medium; L-Low

INTERNATIONAL BUSINESS RELATIONS - 25UIB6E6		
Unit	Content	Hours
I	Concept of International relations-origin and growth of International Relations-Elements of IRI- Is international relations a discipline -Scope of international relations- International Relations and International Politics - foreign policy-values of foreign policy-its approaches objectives of nation's foreign policy-Determinants of foreign policy (a) internal factor and (b) external factor.	15
II	The nature and content of international law- the codification of international law. The balance of power- its nature-definition-characteristics-role-historical significance-devices for maintaining the balance of power – collective security and balance of power-balance of power today-collective security and peaceful settlement.	15
III	Evolution of international organization and regional grouping for the development of international relations-role of regional grouping (viz) EU, ASEAN, NAFTA, SAARC AND ARAB LEAGUE- world bodies (viz) UN and WTO- economic grouping (viz) G-8,G-15, and G-77	15
IV	Foreign policy of India-Nehru's foreign policy-its distinctive features- non-alignment foreign policy since 1962-Indo-Soviet relations.	15
V	Relations with China and Great Britain- Indo-U.S relations-Indo-Pakistan relations-Disarmament efforts by India –Indias neighborhood relations.	15
	Total Contact Hrs	75

***Concepts underlined and italicized are self-study

Pedagogy

Direct Instructions, Digital Presentations, Flipped Classrooms

Assessment Methods:

Tests, Seminar, Power Point Presentations, Group Task

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Stephen Mc Glinchey	Foundation of International Relation	Bloomsbury Academic	2022

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Sakti Mukherjee Indirani Mukherjee	International Relation	World press Pvt ltd Kolkatta	2012
2	V Rajalakshmi	International Relations and Organisation	Eastern Book Company	2024

Course Designed by	Reviewed by	Verified by	Checked and Approved by
Dr. R. Kalaiselvi	Ms. S. Pratheepa	Dr. N. BhuvaneshKumar	Mr. K. Srinivasan
Course Teacher	Module Coordinator	Head of the Department	CDC Coordinator & Controller of Examinations

Programme Code:	B.Com - International Business			Programme Title:	Bachelor of Commerce with International Business	
Course Code:	25UIB6S1			Title	Batch:	2025 – 2028
Lecture Hrs./Week or Practical Hrs./Week	3	Tutorial Hrs./Sem.	-	Intellectual Property Rights	Semester:	VI
					Credits:	2

Course Objective

It aims to provide basic knowledge about intellectual property rights followed contributing to organization

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To remember differentiating different types of intellectual property and their roles in contributing to organization	K1
CO2	To understand the framework of strategic management of intellectual property.	K2
CO3	To execute derive value from intellectual property and leverage its value in new product.	K3
CO4	To evaluate the legal management of intellectual property and understanding of Real life practice.	K4
CO5	To criticize the trademarks of intellectual property and how to design in to practically	K5

Mapping

PO / PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	M	H	L	H	H	M	L	M	H	M
CO2	H	H	H	H	H	H	H	L	H	L
CO3	L	M	M	M	H	M	H	M	H	M
CO4	M	L	M	L	H	L	M	M	H	M
CO5	H	M	H	M	M	H	H	H	H	L

H-High; M-Medium; L-Low

	INTELLECTUAL PROPERTY RIGHTS - 25UIB6S1	
Units	Content	Hrs
I	Overview of Intellectual Property: Need for IPR – IPR in India and Abroad – Importance of IPR- Geographical identification – WIPO.	10
II	Patents: Patent document– <i>Granting of patent</i> – Rights of patent – Drafting and filing of a patent.	10
III	Copy Right: Meaning – Coverage – Protection of Copy Right – Other Related Rights – Distinguish between related rights and copyright	9
IV	Trade Marks: Meaning – Rights – Kinds of signs – Types of trademark – Functions – <i>Well know marks</i>	8
V	Unfair Competition: Meaning – Relationship between unfair and intellectual property laws – Merits and Demerits of unfair Competition	8
	Total Contact Hrs	45

Pedagogy

Direct Instructions, Digital Presentations, Flipped Classrooms

Assessment Methods:

Tests, Seminar, Power Point Presentations, Group Task

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \\EDITION	YEAR OF PUBLICATION
1	Nithyananda K.V	Intellectual Property Rights	Cengage Publication	2019

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	AjitParulekar and Sarita D' Souza	India Patents Law – Legal & Business Implications	Macmillan India ltd	2006
2	B.L. Wadehra	Law Relating to Patents, Trade Marks	Universal law Publishing Pvt. Ltd	2000
3	B.L. Wadehra	Copyright, Designs & Geographical Indications	Universal law Publishing Pvt. Ltd	2000

Course Designed by	Reviewed by	Verified by	Checked and Approved by
Dr. N. Bhuvanesh Kumar	Ms. S. Pratheepa	Dr. N. BhuvaneshKumar	Mr. K. Srinivasan
Course Teacher	Module Coordinator	Head of the Department	CDC Coordinator & Controller of Examinations

Programme Code:	B.Com IB – International Business			Programme Title:	Bachelor of Commerce with International Business	
Course Code:	25UIB6S2			Title:	Batch:	2025 – 2028
					Semester:	VI
Lecture Hrs./Week or Practical Hrs./Week	3	Tutorial Hrs./Sem.	-	Garment Merchandising	Credits:	2

Course Objective

To equip the students with fundamentals of merchandising in garment in international business.
To make aware of production methods in apparel industry

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To recollect the fundamentals of merchandising in garment industry.	K1
CO2	To understand production methods appropriate to product quality and cost.	K2
CO3	To implement the standardization concept and quality in apparel industry.	K3
CO4	To review the elements of visual merchandizing.	K4
CO5	To justify the role of garment merchandising in international trade.	K5

Mapping

PO / PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	M	L	M	L	M	H	H	H	M
CO2	M	H	M	M	H	M	M	H	M	L
CO3	M	H	H	M	M	M	H	H	M	H
CO4	L	M	H	L	M	L	M	M	M	M
CO5	H	L	H	H	H	M	M	L	H	L

GARMENT MERCHANDISING - 25UIB6S2		
Units	Content	Hrs
I	Fundamentals of merchandising - Responsibilities of the merchandiser – Merchandise planning: target markets, market segmentations and marketing Research.	10
II	Planning and Controlling and control tools: marketing calendar, merchandise Calendar, sales forecast - Execution: Line development: objectives, elements, planning, control, research, line plan, styling direction and product development and adoption -Pricing: pricing strategies, <i>objectives, pricing formula</i> - Costing principles and strategies	10
III	Introduction to Standardization and Quality control in apparel industry- Importance of consumer perception of apparel quality- Managing apparel quality through inspection and sampling procedures.	9
IV	Sourcing strategies: objectives, global sourcing, the role of merchandiser in Sourcing, - sourcing options, - factors in sourcing options, factors in sourcing Decision- customer vendor relationship - Domestic and International sourcing Process	8
V	Fashion Visual Merchandising- <i>Functions of Visual Merchandising</i> - Elements of Visual Merchandising - Store exteriors, interiors& windows – image, atmosphere 7 theatrics - Displayprops, fixtures, mannequins, floral, signage & graphics.	8
	Total Contact Hrs	45

Pedagogy

Direct Instructions, Digital Presentations, Flipped Classrooms

Assessment Methods:

Tests, Seminar, Power Point Presentations, Group Task

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	R. Rathinamoorthy, R. Surjit	Apparel Merchandising	WPI India	2017

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	By Jeremy A Rosenau, David L Wilson	Apparel Merchandising The Line Starts Here	Fairchild Books & Visuals	2014
2	By Evelyn Grace	Introduction to Fashion Merchandising	Prentice-Hall	2011
3	By Rick Renner	Merchandising the Anointing Developing Discernment for These Last Days	Rick Renner Ministries, Incorporated	2000

Course Designed by	Reviewed by	Verified by	Checked and Approved by
Dr. N. Bhuvanesh Kumar	Ms. S. Pratheepa	Dr. N. Bhuvanesh Kumar	Mr. K. Srinivasan
Course Teacher	Module Coordinator	Head of the Department	CDC Coordinator & Controller of Examinations

Programme Code:	B.Com - International Business			Programme Title:	Bachelor of Commerce with International Business	
Course Code:	25UIB6ALC			Title	Batch:	2025 – 2028
Lecture Hrs./Week or Practical Hrs./Week	-	Tutorial Hrs./Sem.	-	Indian Knowledge System in International Business	Semester :	VI
					Extra Credits:	1

Course Objective

*To learn the integration of spirituality in organizational culture
To gain knowledge of Indian Scriptures and its applications in Business*

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Understanding the Indian Knowledge system in Business.	K1
CO2	Outline the ethics and Values followed in Indian Business through Case studies	K2
CO3	Analyze the applications of leadership and decision making principles from Indian scriptures	K3
CO4	Examine & monitor the mindfulness and well-being in Business	K4
CO5	Inculcate knowledge on Indian Negotiation techniques	K5

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	M	M	M	M	M	M	M	L	M	M
CO2	M	M	M	M	M	M	M	M	M	M
CO3	M	M	M	M	M	M	M	M	M	M
CO4	M	M	M	M	M	M	M	M	M	M
CO5	M	M	M	M	M	M	M	M	M	M

H-High; M-Medium; L-Low

Indian Knowledge System in International Business - 25UIB6ALC		
Units	Content	Hrs
I	Introduction to Indian Business Philosophy: Overview of Indian philosophical traditions: Vedanta, Samkhya, Yoga. – Key concepts: Dharma, Artha, Karma. – Historical context: Influence of Indian thought on economic practices – ethics and values in Indian Business – ethical principles in Indian Business: Sathya, Ahimsa, Seva. – Case studies: Tata Group, Birla corporations, Patanjali. – Comparative analysis with Western business ethics	-
II	Spirituality in Indian Business – Integration of Spirituality in Organisational culture. – Leadership lessons from Indian scriptures: Bhagavad Gita, Ramayana. – Applications of spiritual Principles in Decision making. Mindfulness and well-being in Business – Practices of Yoga and Meditation in Corporate Settings. - Stress Management and employee well-being initiatives. – Case studies: Art of living foundation, Isha Foundation.	-
III	Indian Negotiation techniques – Principles of negotiation in Indian culture: Samvad, Saam, Daam, Dand – Cross cultural negotiation challenges and solutions – Role playing exercises and simulations. Market entry and expansion strategies – Entry modes: Join ventures, strategic alliances, franchising – Case studies: Indian companies global expansion strategies. – Localization Vs Standardization in International Marketing.	-
	Total Contact Hrs	-

Pedagogy:

Direct Instructions, Digital Presentations, Flipped Classrooms

Assessment Methods:

Tests, Power Point Presentations, Assignments, Group Task

Text Book**25UIB6ALC**

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	B. Mahadevan Vinayak Rajat Bhat Nagendra Pavana R.N	Introduction to Indian Knowledge System	PHI Learning Pvt ltd	2022

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Sinha.P	Indian Model of Economy, Business and Management	Prentice - Hall	2017
2	P. Kanagasabapathi	Indian Model of Economy, Business and Management	PHI Learning Pvt ltd	2009

Course Designed by	Reviewed by	Verified by	Checked and Approved by
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