

Programme Code	B.Com – IB	Programme Title	Bachelor of Commerce – International Business	
Course Code	20UIB101	Title	Batch	2020-2023
		Principles of Accounting	Semester	I
Hrs/Week	6		Credits	3

Course Objectives

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

Course Outcomes

K1	CO1	To recollect the basic concepts, conventions, methods and techniques underlying the accounting practices.
K2	CO2	To get the idea for preparing and presenting financial statements in accordance with generally accepted accounting principles.
K3	CO3	To apply skills in critical-thinking and problem-solving
K4	CO4	To evaluate conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transactions.

Unit	Content	Hours
I	Meaning of Book-Keeping – Definition of Accounting - Difference between Book-Keeping and Accounting – Accounting cycle – Objectives of Accounting – Merits of Accounting – Uses of Accounting information – Functions of Accounting – Limitations of Accounting – Branches of Accounting – Basic Concepts and Conventions of Accounting.	15
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 – Journal Proper – Ledger Posting.	15
III	Trial Balance – Meaning – Preparation of Trial Balance – 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)	14
IV	Depreciation – Meaning – Definition – Accounting Treatment of Depreciation – Methods of Depreciation – Fixed Installment Method – Diminishing Balance Method - Annuity Method – Depreciation Fund Method.	14

V	Consignment Account – Meaning of Consignment – Parties in Consignment – Types of Commission - Valuation of Closing Stock – Cost Price and Invoice Price Method - Accounting Entries in the Books of Consigner and Consignee.	14
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*** Italic denotes self-study topic

Seminar, Quiz, Assignment, Experience Discussion

Books for Study:

1. Financial Accounting – S P Jain Vol. I - Kalyani Publishers
2. Advanced Accounting – K L Narang - Vol. I - Kalyani Publishers
3. Advanced Accounting – S N Maheshwari Vol. I - Vikas Publishers

Books for Reference:

1. Advanced Accounting – Shukla and Grewal Vol. I - Sultan Chand and sons
2. Advanced Accounting – R L Gupta and Radhaswamy Vol. I - Sultan Chand and sons
3. Financial Accounting – T.S. Reddy & Murthy, 2019 Edition- Margham Publications

Mapping

CO	PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1		H	H	M	M	H
CO2		H	M	M	M	H
CO3		M	H	M	H	M
CO4		H	H	H	H	M

igh; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Dr. N. Bhuvaneshkumar	Dr. G. Vignesh	Mr. K. Srinivasan	Dr. R. Muthukumar
Signature:	Signature:	Signature:	Signature:

Programme Code	B.Com – IB	Programme Title	Bachelor of Commerce – International Business	
Course Code	20UIB102	Title	Batch	2020-2023
		Modern Marketing	Semester	I
Hrs/Week	5		Credits	4

Course Objectives

<i>On successful completion of this course, the student will be well versed in the prevailing act.</i>
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Course Outcomes

K1	CO1	To remember the marketing concept and its changing role in society.
K2	CO2	To understand the key features of the modern marketing environment.
K3	CO3	To apply the role of modern marketer managers and their role in a multiple stakeholders environment.
K4	CO4	To analysis buyer behaviour as a basic for market segmentation.

Unit	Content	Hours
I	Marketing Management: Concept Philosophy & Process. 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 <i>Requisites Of Good Packaging.</i> Branding &Labeling.	14
II	Pricing: Concept, Objectives & Factors Affecting Price of A Product, Pricing Policies And Strategies. Types of Pricing Decisions - Methods of Pricing.	12
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.	12
IV	Promotion: Meaning, Nature & Importance. Types of Promotion. Concept of Promotion Mix and Factors Affecting Promotion Mix, Emerging Trends in marketing.	12
V	Market Segmentation: Concept, Importance, and Basis. Target Market Selection, Market Positioning: Concept & Importance. Market Repositioning. <i>Product Differentiation Vs Market Segmentation.</i> Contemporary Issues In Marketing.	10

*** Italic denotes self-study topic

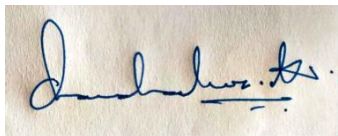
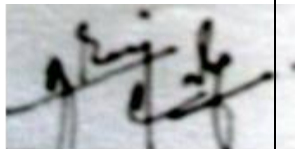
REFERENCE BOOK

1. Kotler, Keller, Koshy And Jha “ Marketing Management” 13th edition Pearson Education
2. Ramaswamy VS, Namakumari “Marketing Management” 4th Macmillan
3. Shukla A.K. “Marketing Management” 2st edition, VaibhavLaxmiPrakashan
4. Evance & Berman “ Marketing Management” 2007, Cenage Learning
5. Mcdenial, Lamb, Hair “ Principles Of Marketing 2008” Cenage Learning
6. William M. Pride and O.C Ferrell: Marketing; Houghton - Mafflin Boston
7. Stanton W.J. et al: Fundamentals of Marketing, McGraw H
8. Cundiff, Edward W et al: Basic Marketing - Concepts, Decisions & Strategies; PHI
9. Bushkirk, Richard H: Principles of Marketing; Dryden Pren, Illinois.

Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	H	H	M	L
CO2	H	M	H	H	H
CO3	M	H	L	H	M
CO4	M	M	H	L	H

H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Mr. K. Chandrabose	Dr. G. Vignesh	Mr. K. Srinivasan	Dr. R. Muthukumaran
Signature: 	Signature: 	Signature: 	Signature: 

Programme Code	B.Com - IB	Programme Title	Bachelor of Commerce – International Business	
Course Code	20UIB1A1	Title	Batch	2020-2023
		Management Concept for International Business	Semester	I
Hrs/Week	6		Credits	4

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 Objective

Course Outcomes

K1	CO1	To remember the importance of management process in current scenario.
K2	CO2	To point of various levels of management in Multinational company.
K3	CO3	To implement the elements of management.
K4	CO4	To evaluate concept and theories of management.

Unit	Content	Hours
I	Management: Importance – Definition – Nature and Scope of Management Process – Role and Functions of a Manager – Levels of Management – Development of Scientific Management and other Schools of thought and approaches.	16
II	Planning: Nature – Importance – Forms – Types – Steps in Planning – Objectives– Policies – Procedures and Methods – Natures and Types of Policies – Decision making – <i>Process of Decision-making</i> – Types of Decision- Factors Affecting Decision Making.	16
III	Organizing: Types of Organisations – Organisation Structure – Span of Control and Committees – Departmentalisation – Formal and Informal Organisation.	14
IV	Authority – Delegation – Decentralisation – Difference between Authority and Power – Responsibility – Recruitment – Sources, Selection, Training – Direction – Nature and Purpose.	14
V	Co-ordination – Need, Type and Techniques and Requisites for excellent Coordination – Controlling – Meaning and Importance – <i>Control Process.</i>	12

*** Italic denotes self-study topic

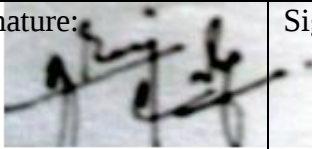
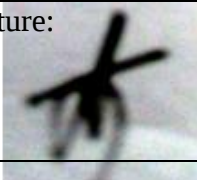
REFERENCE BOOK

1. Principles of Management - Koontz and O'Donald
2. Business Management - Dinkar - Pagare
3. The Principles of Management - Rustom S. Davan
4. Business Organization and Management - Y. K. Bhushan
5. Business Management - Chatterjee

Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	H	L	M	H
CO2	H	M	H	H	H
CO3	L	H	M	M	M
CO4	M	L	H	M	H

H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Ms. T. Bhavani	Dr. G. Vignesh	Mr. K. Srinivasan	Dr. R. Muthukumaran
Signature: 	Signature: 	Signature: 	Signature: 

Programme Code	B.Com – IB	Programme Title	Bachelor of Commerce – International Business	
Course Code	20UIB203	Title	Batch	2020-2023
		Cost and Management Accounting	Semester	II
Hrs/Week	6		Credits	3

Course Objectives

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

Course Outcomes

K1	CO1	To understand the costing system, cost management system and the concept of labour and overhead cost.
K2	CO2	To apply skills in preparing cost sheet
K3	CO3	To evaluate problems in the allocations and apportionment of overheads.
K4	CO4	To analyze the elements of cost involved in various processes.

Unit	Content	Hours
I	Cost, Costing - Cost Accounting - Cost Accountancy - 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 - Purchase Procedure - Stock Levels (Problems on Stock Levels) - Issue of Materials - Pricing of Issues (LIFO, FIFO.) Labor: Meaning – Types - Time-Keeping and Time Booking - Methods of Wage Payment (Piece Rate and Time Rate), Incentive Systems (Problems on Halsey and Rowan) – Overtime - Idle Time - Labour Turnover - Meaning – Causes.	14
III	Overheads: Meaning – Classification - Allocation, Apportionment and Absorption of Overheads - Primary Distribution of Overheads and Secondary Distribution Summary - Calculation of Machine Hour Rate. Operating Costing: Transport costing - Calculation of Cost Per Km. - Cost Per Passenger Km. - Cost Per Tone Km.	14
IV	Budgeting and Budgetary Control: Meaning – Importance - Types of Budgets - Problems on Flexible Budget and Sales Budget. Marginal Costing: Meaning - Importance – Assumptions - Problems on - Break Even Point – Profit /Volume ratio - Margin of Safety	14
V	Standard Costing: Meaning – Importance - Control Variance – Meaning - Importance – Problems on Material and Labor Variances. Process Costing: Preparation of Process Accounts - Normal Loss - Abnormal Loss - Abnormal Gain.	15

*** Italic denotes self-study topic

Seminar, Assignment, Experience Discussion

Books for Study:

1. S. P. Jain and K. L. Narang - Cost Accounting, Principles and Practice, Kalyani Publishers.
2. Khanna Pandye and Ahuja – Cost Accounting

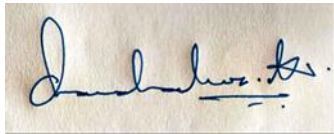
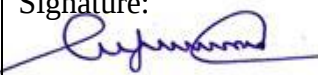
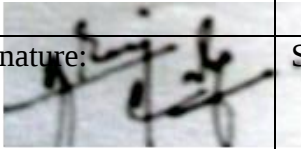
Books for Reference:

1. B. M. Lall Nigam and I. C. Jain - Cost Accounting Principles & Practice.
2. Horngren Foster and Datar - Cost Accounting.
3. S N Maheshwari - Cost Accounting

Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	H	H	H	H
CO2	H	H	H	H	M
CO3	H	H	H	H	M
CO4	H	M	H	M	H

H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Mr. K. Chandrabose	Dr. G. Vignesh	Mr. K. Srinivasan	Dr. R. Muthukumaran
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Programme Code	B.Com - IB	Programme Title	Bachelor of Commerce – International Business	
Course Code:	20UIB204	Title	Batch	2020-2023
		Export Marketing	Semester	II
Hrs/Week	5		Credits	5

Course objective

Develop a broader understanding of each component of export marketing mix and the drivers of international business and to synthesize knowledge gained into instruments of action as presented in an export business

Course outcome

K1	CO1	To keep in mind about export marketing.
K2	CO2	To understand the concept of international marketing while starting export business
K3	CO3	To apply export pricing in international marketing.
K4	CO4	To analyze the role of promotional organization in India

Unit	Content	Hours
I	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	13
II	International Marketing: Meaning, <i>Trade Barriers</i> – Tariffs and Non-Tariffs – Features of International Marketing - WTO – Objectives – Functions of WTO – Implications of WTO Agreements.	12
III	Preliminaries for Starting Export Business: Overseas Market Research – Identifying Foreign Markets – Factors for Selecting Foreign Markets Product - Planning Strategies for Exports – New Product Development Process – International Products Life Cycle	13
IV	Export Pricing: Factors determining Export Price – Basic data required for Export Pricing decisions, Marginal Cost Pricing – <i>Export Pricing Strategies</i> – Main Export Pricing Quotations.	12
V	Export Marketing and Promotional Organisations in India: Export Marketing Organizations – Export Promotion Organisations – Export Promotion Councils – Commodity Boards	10

*** Italic denotes self-study topic

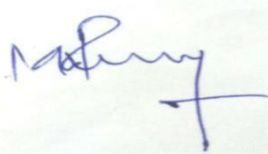
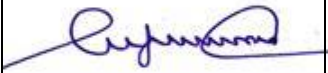
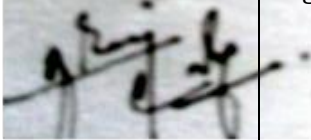
REFERENCE BOOK

1. International Marketing – S C Jain, Latest Edition
2. International Marketing – Philip Cateora, Latest Edition
3. International Marketing – Warren Keegan, Latest Edition
4. International Marketing – Czinkotia, Latest Edition
5. International Marketing – Vasudevan, Latest Edition

Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	L	H	H	M
CO2	H	M	H	H	H
CO3	H	M	H	M	M
CO4	M	H	H	L	H

H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Mr. M. Prem	Dr. G. Vignesh	Mr. K. Srinivasan	Dr. R. Muthukumaran
Signature: 	Signature: 	Signature: 	Signature: 

Programme Code	B.Com - IB	Programme Title	Bachelor of Commerce – International Business	
Course Code	20UIB2A2	Title	Batch	2020-2023
		Business Statistics	Semester	II
Hrs/Week	5		Credits	3

Course Objective

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

Course Outcomes

K1	CO1	To remember the importance of statistics and its role in business
K2	CO2	To understand various techniques and tools used for statistics calculation.
K3	CO3	To implement statistical problem in commerce.
K4	CO4	To review various usage of statistics in current scenario.

Unit	Content	Hours
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	12
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> .	12
III	Measures of Central tendency - Mean, median and mode - Dispersion, Range, Quartile deviation, Mean Deviation, Standard Deviation - Measures of Skewness . (Basic Simple Problems only)	15
IV	Correlation - Karl Pearson Coefficient of Correlation - Spearman Rank Correlation -Regression Lines and Coefficients. (Basic Simple Problems only)	10
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)	11

*** Italic denotes self-study topic

*** 60% Problems and 40% Theory

Seminar, Assignment, Experience Discussion

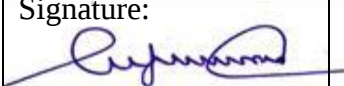
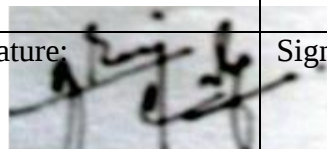
REFERENCE BOOK

1. Statistical Methods - S.P. Gupta
2. Business Statistics – S. P. Rajagopalan
3. Statistics - Elhance
4. Operations Research - Hira and Gupta, S. Chand.
5. Operations Research - Handy and A. Taha

Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	L	H	M	M	L
CO2	M	H	M	M	H
CO3	H	H	L	L	H
CO4	H	L	M	H	M

H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Ms. T. Bhavani	Dr. G. Vignesh	Mr. K. Srinivasan	Dr. R. Muthukumaran
Signature: 	Signature: 	Signature: 	Signature: 

Programme Code:	B. Com IB	Programme Title :	Bachelor of Commerce – International Business	
Course Code:	20UIB2AL	Title	Batch :	2020 - 2023
		Basics of Stock Market	Semester	II
Hrs/Week:	-		Credits:	1

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

Course Objective

Course Outcomes (CO)

K1	CO1	To Portray the list of Recognized Stock Exchanges in India
K2	CO2	To Disseminate the role of Governing body of Stock Exchange
K3	CO3	To Provide scope for Enlisting in NSDL and CSDL
K4	CO4	To show the different avenues of risk and return

Unit	Content	Hours
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- 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.	

TEXT BOOKS:

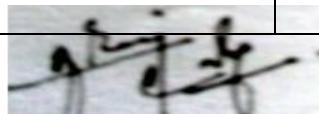
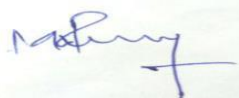
1. Gurusamy, "Financial Markets & Institutions", Third Edition, Tata Mc Grawhill, 2008 2. K. Venkata Ramana, "Stock and Commodity Markets", SHBP Publishing House., New Delhi, 2002.
3. Ghowria Khatoon, "Stock and Commodity Markets", VBH, New Delhi, 2003.
4. Pallavi Modi, "Equity – The next investment destination", Prentice Hall of India, Singapore 2002.

MAPPING

COs/Pos	PO1	PO2	PO3	PO4	PO5
CO1	H	H	H	M	H
CO2	H	H	H	H	H
CO3	H	H	H	M	H
CO4	H	H	M	H	H
CO5	H	H	H	H	H

H – High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
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Signature:	Signature:	Signature:	Signature:



Programme Code	B.Com – IB	Programme Title	Bachelor of Commerce – International Business (Ratified Syllabus)	
Course Code	19UIB305	Title	Batch	2019-2022
		Human Resource Development	Semester	III
Hrs/Week	6		Credits	4

Course Objectives

*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

K1	CO1	To keep in mind the specific human resource component of the organization's business
K2	CO2	To understand the specific features of recruitment, selection & retention process in company.
K3	CO3	To execute the performance appraisal methods for a company.
K4	CO4	To analyze the functioning of human resource management in the domestic and

Unit	Content	Hours
I	HRD: Definition, Evolution of HRD from Personnel management, Developmental Perspective of HRD, HRD at macro and micro levels: Outcomes of HRD in the national and organisational contexts. Qualities and Competencies required in a HRD professional. Importance of HRD in the present context. Development of HRD Movement in India.	15
II	Human Resource Development System: HRD Mechanisms – Climate and Culture – Influences of Employee Behaviour – Model of Employee Behaviour – External and Internal Factors Influencing Employee Behaviour..	15
III	Developing Human Capacity: Aptitude - Knowledge - Values - Skills of Human Relations - Responsiveness - Loyalty and Commitment - Transparency - Leadership Development. Evaluating HRD: Human Resource Accounting - HR Audit and Benchmarking - Impact Assessment of HRD initiatives on the bottom- line of an organization.	14
IV	Training and Development: Meaning and Scope of training - education and development; Training need analysis - Types of training Internal and external - Outbound Training - Attitudinal training - Principles Involved in Selection of Training Method – Techniques of Training Different Levels - Training effectiveness.	14

V	Career Planning and Succession Planning. Recent Trends in HRD: Training for trainers and HRD professionals - Promoting Research in HRD.	14
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*** Italic denotes self-study topic

Seminar, Assignment, Experience Discussion

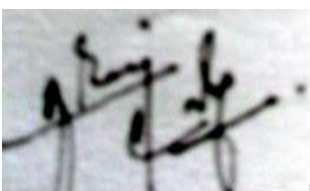
Books for Reference:

1. Gibb, S., Human Resource Development: Foundations, Process, Context, 3rd Edition, Palgrave Macmillan, 2011.
2. Haldar, U.K., Human Resource Development, Oxford University Press India, 2009.
3. Mankin, D., Human Resource Development, Oxford University Press USA, 2009.
4. McGuire, D. and Jorgensen, K., Human Resource Development, Sage South Asia, 2011.

Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	H	H	M	H
CO2	H	H	H	H	H
CO3	M	H	H	M	H
CO4	H	H	H	H	H

H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Dr. G. Vignesh	Dr. G. Vignesh	Mr. K. Srinivasan	Dr. R. Muthukumaran
Signature: 	Signature: 	Signature: 	Signature: 

Programme Code	B.Com - IB	Programme Title	Bachelor of Commerce – International Business (Ratified Syllabus)	
Course Code	19UIB306	Title	Batch	2019-2022
		Banking Law & Foreign Exchange	Semester	III
Hrs/Week	6		Credits	5

Course Objective

To enrich the students with the basics of banking law and practice followed in our country.

Course Outcomes

K1	CO1	To remember the banking regulation act of 1949
K2	CO2	To understand the various types of banks and its usage.
K3	CO3	To execute the principles of lending, borrowing and negotiation instruments.
K4	CO4	To figure out the role of RBI and its function in banking industry.

Unit	Content	Hours
I	Definition of banker and customer- general relationship- Special relationship- Evolution of commercial banks – functions of modern commercial banks – branch banking – CRM in banking – <i>Multinational banking</i> – customer service.	15
II	Opening of 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- <i>Closure of accounts</i> .	15
III	Negotiable instruments- meaning- characteristics- types- Bills of exchange- Essentials. Promissory note- essentials- Cheques- Essentials- <i>Endorsement- Crossing of Cheques</i> - Marking of Cheques.	16
IV	Foreign exchange markets- Features- participants- Interbank transactions- Interbank quotations- Interbank rates and arbitraging- Interbank dealings- cover deals- trading- funding of Vostro, Nostro and Loro account- swap deals.	14

V	Exchange management by banks- Dealing position- exchange position- cash position. Accounting and reporting- Foreign exchange risk management- Measuring of Value At Risk (VAR).	12
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*** Italic denotes self-study topic

Power point Presentations, Seminar, Assignment, Activity, Case study

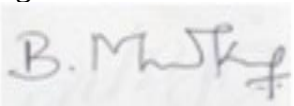
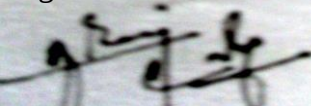
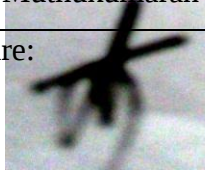
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2. International Financial Management – PG Apte, Mc Graw Hill, 2010
3. Banking theory law and practice – Gordon and Natarajan, Himalaya Publishing House, 2010.
4. Fundamentals of Modern Banking – NC Majumdar – New Central Book Agency (P) Ltd, 2010.
5. Foreign exchange and risk management– C. Jeevanandham, Sultan Chand, 2010

Mapping

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	M	M	M	L
CO2	H	L	H	L	H
CO3	M	H	L	H	H
CO4	H	M	H	M	L

H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Mr. B. Madhankumar	Dr. G. Vignesh	Mr. K. Srinivasan	Dr. R. Muthukumaran
Signature: 	Signature: 	Signature: 	Signature: 

Programme Code	B.Com - IB	Programme Title	Bachelor of Commerce – International Business (Ratified Syllabus)	
Course Code	19UIB307	Title	Batch	2019-2022
		Global Business Environment	Semester	III
Hrs/Week	6		Credits	4

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

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

Unit	Content	Hours
I	Introduction to Global Business Environment – Meaning – Nature – Concept – Scope of Global Business – Modes of Entry into International Business – <i>Internationalization Process</i> - Globalisation – Concepts – Levels – Causes – Issues and Concerns.	15
II	International Business Environment – STEPIN factors – Social & Cultural – Technology – Economic – Political & Legal – Natural factors – Framework for analysing International Business Environment.	15
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.	16
IV	International Economic Intuitions and agreements – WTO, WTO and Developing countries – IMF – World Bank (IBRD) – UNCTAD – International commodity trading and agreement	14
V	Regional Integration – European Union – NAFTA – SAFTA –LAFTA – SAARC– ASEAN – <i>BRICS</i> - Recent Trends	12

*** Italic denotes self-study topic

Power point Presentations, Seminar, Quiz, Assignment, Case study

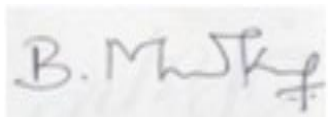
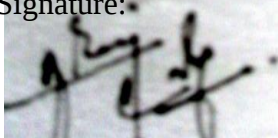
REFERENCE BOOK

1. Essentials of Business Environment – K. Aswathappa
2. Business Environment – Francis Cherunilam
3. Business Environment – Chopra, R.K.
4. Legal Environment of Business – K. Aswathappa
5. Government Grading in India & France – IIFT
6. Marketing Segmentation – S.A. Sherlekar

Mapping

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	H	M	H	L
CO2	H	L	H	M	H
CO3	H	H	L	M	M
CO4	M	M	H	L	H

H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Mr. B. Madhan Kumar	Dr. G. Vignesh	Mr. K. Srinivasan	Dr. R. Muthukumaran
Signature: 	Signature: 	Signature: 	Signature: 

Programme Code	B.Com - IB	Programme Title	Bachelor of Commerce – International Business (Ratified Syllabus)	
Course Code	19UIB308	Title	Batch	2019-2022
		Practical Banking for International Business	Semester	III
Hrs/Week	5		Credits	3

Course Objective

To provide practical knowledge on basic procedure that is to be followed at banks.
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Course Outcomes

K2	CO2	To understand the various types of accounts and its usage.
K3	CO3	To execute the usage of negotiation instruments.
K4	CO4	To figure out the importance of currency in trade activities.

Unit	Content	Hours
I	Introduction to Accounts Filing: Account opening – Savings Account – Current Account – Recurring deposit – Fixed deposit – Term deposit – ATM Application form – Know your customer form.	12
II	Negotiable Forms: Payment – Paying Slip – Cash – Cheque – Demand Draft – Bankers cheque	12
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	12
V	Know your Currency: Types of Currency – Currency Size – Particular in currency – Secrecy terminology – Coins – Shape and Size	12

Assessment: Form Filing Test – 1

Form Filing Test – 2

Form Filing, Documents, Seminar, Quiz, Experience Discussion

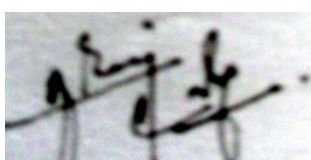
Assessment Methodology: CIA: 40 Marks: Test 20 M; Record 10 M; Observation 10 M

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

Mapping

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO2	H	M	H	H	H
CO3	M	H	H	M	M
CO4	M	H	H	L	H

H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Dr. N. Bhuvaneshkumar	Dr. G. Vignesh	Mr. K. Srinivasan	Dr. R. Muthukumaran
Signature: 	Signature: 	Signature: 	Signature: 

Programme Code	B.Com - IB	Programme Title	Bachelor of Commerce – International Business (Ratified Syllabus)	
Course Code	19UIB3A3	Title	Batch	2019-2022
		Computing Skills for International Business	Semester	III
Hrs/Week	5		Credits	4

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.

Course Outcomes

K2	CO2	To evaluate the role of business application software role in international business.
K3	CO3	To execute mail merge concept by linking documents.
K4	CO4	To analyse the familiarity with the concepts and terminology used in the development, implementation and operation of business computer applications

Unit	Content	Hours
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.	10
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	12
III	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.	14
IV	Microsoft Access: Database Overview- Creating Database – Creating database through Table Wizard – Modifying Table - Creating a Table – Rename Columns – Saving the Database – Relationships - Forms.	12
V	Filtering and Querying Tables – Crating Reports and Mailing Labels – Sharing Information between Applications.	12

REFERENCE BOOK

1. Sanjay Saxena, "MS-Office 2000", Vikas Publishing House Private Ltd.
2. Timothy J.O'Leary and Linda O'Leary, "MS-Office", IRWIN/McGraw Hill

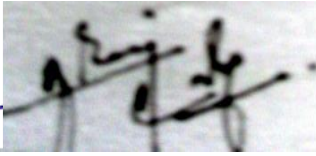
Assessment Methodology: CIA: 40 Marks: Test 20 M; Record 10 M; Observation 10 M

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

Mapping

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO2	H	M	M	H	H
CO3	H	H	H	M	M
CO4	M	L	H	M	H

H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Ms. T. Bhavani	Dr. G. Vignesh	Mr. K. Srinivasan	Dr. R. Muthukumaran
Signature: 	Signature: 	Signature: 	Signature: 

Programme Code	B.Com - IB	Programme Title	Bachelor of Commerce – International Business (Ratified Syllabus)	
Course Code	19UIB3N1	Title	Batch	2019-2022
		Introduction to International Business	Semester	III
Hrs/Week	1		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

K1	CO1	To keep in mind about the evolution of international business.
K2	CO2	To understand the modes of entering international business.
K3	CO3	To apply the changes of MNCs in global business.
K4	CO4	To analysis the various terminology used in international business.

Unit	Content	Hours
I	Introduction To International Business: Evolution of international business, nature of international business, need & importance of International Business, <i>stages of internationalization</i> .	3
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 .	3
III	Globalization: Meaning- Definition and Features- Globalization , -Advantages and Disadvantages, GATT and WTO.	2
IV	MNCS And International Business: Definition, Distinction among Domestic Companies, International company, MNC, Global Company and TNC , Merits and Demerits, MNC s and India.	2
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 .	2

*** Italic denotes self-study topic

Power point Presentations, Case study, Seminar, Quiz, Assignment

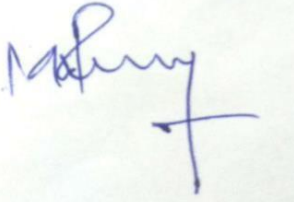
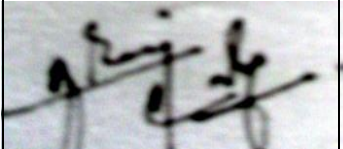
REFERENCE BOOK

1. Sumati Varma. (2013). International Business (1st edi), Pearson.
2. Charles Hill. (2011). International Business: Text & Cases, Tata McGraw Hill, New Delhi.
3. Warren J. Keegan. (2010). Global Marketing Management (9th edi), Prentice Hall of India, New Delhi.
4. International Business by Daniel and Radebaugh –Pearson Education- 10th Edition

Mapping

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	H	L	H	H
CO2	H	L	H	H	H
CO3	H	H	H	H	M
CO4	M	M	H	L	H

igh; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Mr. M. Prem	Dr. G. Vignesh	Mr. K. Srinivasan	Dr. R. Muthukumaran
Signature: 	Signature: 	Signature: 	Signature: 

Programme Code	B.Com - IB	Programme Title	Bachelor of Commerce – International Business (Ratified Syllabus)	
Course Code	19UIB3N2	Title	Batch	2019-2022
		Tourism Marketing	Semester	III
Hrs/Week	1		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

K1	CO1	To remember the role of marketing in tourism.
K2	CO2	To understand the marketing mix strategies for a tourism product.
K3	CO3	To apply the elements in the marketing planning process.
K4	CO4	To evaluate stakeholders and variables in the marketing environment.

Unit	Content	Hours
I	Marketing: Core concepts in marketing; Needs, Wants, Demands, Products markets. Marketing management philosophies-Production, Product, Selling, Marketing and societal perspectives . <i>Economic importance of marketing.</i>	2
II	Analysis and selection of market: Measuring and forecasting tourism demand; Forecasting methods, Managing capacity and demand. Market segmentation and positioning (STP)	2
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.	3
IV	Planning marketing programmes: Product and product strategies; Product line, Product mix Branding and packaging. Pricing considerations . Approaches and strategies. <i>Distribution channels and strategies.</i>	2
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, <i>Travel Agencies</i> and other tourism related services – Challenges and Strategies	3

*** Italic denotes self-study topic

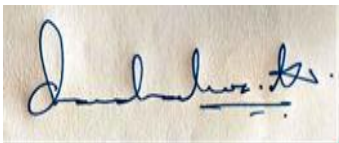
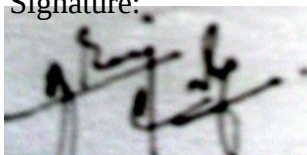
REFERENCE BOOK

1. Kotler, Philip : Marketing Management & Hospitality and Tourism Marketing
2. Sinha, P.C : Tourism marketing
3. Vearne, Morrisson Alison: Hospitality marketing
4. Kotler, Philip and Armstrong Philip, Principle of Marketing, 1999, Prentice-Hall India, 1999
5. Assael H., Consumer Behavior and Marketing Action (2nd edn. 1985) kent, Boston.
6. Crough, Marketing Research for Managers.
7. Singh Raghubir, Marketing and Consumer Behaviour.
8. Patel, S.G., Modern Market Research, Himalaya Publishing

Mapping

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	H	M	L	H
CO2	H	L	H	H	M
CO3	L	H	H	M	M
CO4	M	M	M	L	H

H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Mr. K. Chandrabose	Dr. G. Vignesh	Mr. K. Srinivasan	Dr. R. Muthukumaran
Signature: 	Signature: 	Signature: 	Signature: 

Programme Code	B.Com – IB	Programme Title	Bachelor of Commerce – International Business (Ratified Syllabus)	
Course Code	19UIB409	Title	Batch	2019-2022
		Case Analysis	Semester	IV
Hrs/Week	4		Credits	3

Course Objectives

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

Course Outcomes

K3	CO2	To inculcate the happenings with the live cases
K4	CO3	To figure out the work carried out in the decision making scenario
K5	CO4	To evaluate the case study report

Unit	Content	Hours
I	Case Study – meaning – purpose – preparation required for cases – types of cases – role of cases in the current business scenario	10
II	Case Studies in the field of business – concept of business according to laymen view – practical business and theoretical cases – justifying business and institutions	10
III	Case studies in field of logistics - concept of logistics according to laymen view – practical logistics and theoretical cases – justifying logistics with practicing institutions	10
IV	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	10
V	Case studies in field of foreign exchange - concept of foreign exchange cases with that of finance cases	8

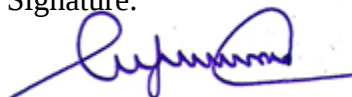
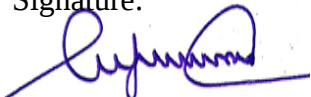
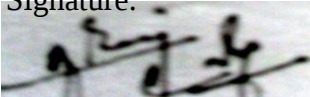
*** Italic denotes self-study topic

Practical Paper: Distribution of marks – CA: 60, CE: 40

Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	M	M	H	M
CO2	H	H	H	M	H
CO3	H	H	H	H	H
CO4	H	H	H	H	H

H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Dr. G. Vignesh	Dr. G. Vignesh	Mr. K. Srinivasan	Dr. R. Muthukumaran
Signature: 	Signature: 	Signature: 	Signature: 

Programme Code	B.Com - IB	Programme Title	Bachelor of Commerce – International Business (Ratified Syllabus)	
Course Code	19UIB410	Title	Batch	2019-2022
		International Trade Procedures & Documentation	Semester	IV
Hrs/Week	5		Credits	5

Course Objective

*To train the students with trade procedures required for doing international business.
To make aware the various dynamics in documentation.*

Course Outcomes

K1	CO1	To keep in mind about the trade procedures and documentation needed for exports.
K2	CO2	To get the idea on various documents used for international trade.
K3	CO3	To apply basic policy and terms followed in export import business.
K4	CO4	To analyse the role of documentation in international trade.

Unit	Content	Hours
I	International Market Research – Strategies, Product Planning, and Cost estimation, sales Forecast, Different Registers, Significance of Documentation & Related procedures, Export management , Organization Structure.	12
II	Export and Import Policy and Procedures, Preliminary information, Export sales Quotation , Different Inco terms: FOB, C&F, CIF etc.	12
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.	12
IV	Exchange Control Regulations: RBI Guide Lines, Authorised Dealers, <i>FERA / FEMA</i> , Permitted Currencies, Export Realization , Procedure & Related documents.	11
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	13

*** Italic denotes self-study topic

Seminar, Quiz, Assignment, Experience Discussion

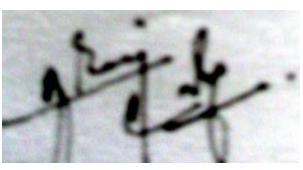
REFERENCE BOOK

1. Foreign trade policy procedures and documents – M.I. Mahajan
2. 100% Export oriented unites special economic zones award procedure – S.M. Bhatt Nagar
3. Import – M.I. Mahajan
4. Import Management – Nand Kishore sharmas
5. Import do it yourself – M.L. Mahajan

Mapping

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	H	H	H	H
CO2	H	H	H	H	H
CO3	M	M	H	L	M
CO4	H	H	H	L	H

H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Dr. N. Bhuvaneshkumar	Dr. G. Vignesh	Mr. K. Srinivasan	Dr. R. Muthukumaran
Signature: 	Signature: 	Signature: 	Signature: 

Programme Code	B.Com – IB	Programme Title	Bachelor of Commerce – International Business (Ratified Syllabus)	
Course Code	19UIB411	Title	Batch	2019-2022
		Indirect Taxation	Semester	IV
Hrs/Week	5		Credits	5

Course Objectives

To impart basic knowledge about major Indirect Taxes.

Course Outcomes

K1	CO1	To remember the rules and regulation of indirect taxation.
K2	CO2	To understand the rules for registrations and its exemptions in taxation.
K3	CO3	To implement GST and its working mechanisms.
K4	CO4	To analyze and resolve tax problems.

Unit	Content	Hours
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.	12
II	Introduction and Scope of Customs Law in India -The Customs Act 1962-Types-Levy and Collection from Customs duty- Exemption from Customs duty- 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 .	12
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.	12
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	12

	taking Input Credit- Registration procedure under GST- Filing of Returns.	
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.	12

*** Italic denotes self-study topic

Power point Presentations, Seminar, Quiz, Assignment, Experience Discussion

Books for Study:

1. Datey, V.S. (2017). *Indirect Taxes*. Mumbai, Taxmann Publications Private Limited.
2. *Simplified Approach to GST – A Ready Reference*.

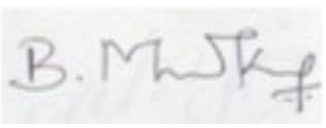
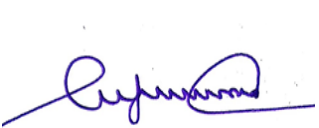
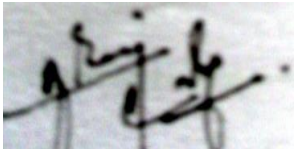
Books for Reference:

1. Balachandran, V. (2017). *Indirect Taxation*. New Delhi, Sultan Chand and Sons.
2. Mittal, J.K. (2017). *Law Practice and Procedures of Service Tax*. New Delhi, Jain Book Agency.
3. RadhaKrishnan, R. (2017). *Indirect Taxation*. New Delhi, Kalyani Publishers.
4. Sethurajan (2017). *Indirect Taxation including Wealth Tax*. Speed Publications

Mapping

CO	PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1		H	H	H	H	H
CO2		H	H	H	H	H
CO3		H	H	H	H	H
CO4		H	H	H	H	H

H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Mr. B. Madhan Kumar	Dr. G. Vignesh	Mr. K. Srinivasan	Dr. R. Muthukumaran
Signature: 	Signature: 	Signature: 	Signature: 

Programme Code	B.Com - IB	Programme Title	Bachelor of Commerce – International Business (Ratified Syllabus)	
Course Code	19UIB412	Title	Batch	2019-2022
		Virtual Banking Practical's	Semester	IV
Hrs/Week	4		Credits	3

Course Objective

It aims to provide practical knowledge to use online facilities that are used in the current scenario.

Course Outcomes

K2	CO2	To understand the types of online banking facility available for end users.
K3	CO3	To apply framework of smart banking.
K4	CO4	To analyse the role of internet banking in current scenario.

Unit	Content	Hours
I	Online Booking: Bus ticket – Online portal – Various transport services – Train ticket – IRCTC – User Id registration and ticket preference – Air/Flight ticket – Agencies involved in Air ticket – Individual login registration	10
II	Domestic Usages Online : Electricity Bill – Water payment charges – Property tax – Gas Booking – Cell phone Recharge – DTH Recharge – Pay TM – Free charge – Other Agencies supporting these recharge	10
III	Smart Banking – Mobile Banking – Internet Banking – ATM – Debit card – Credit card – Cash cards – Payment wallet	9
IV	Terminology in Banking : NEFT – RTGS – CBS – IFCS – MICR – Clearance of cheque – DD – Bankers cheque	10
V	Forex Account: Opening of NRI account, NRO account and NRE account.	9

REFERENCES: Internet Sources of relevant websites.

Assessment: ID Generation, Creation and Login Test; Payment Test

Record Note, Observation Note, Assignment, Experience Discussion

Assessment Methodology:

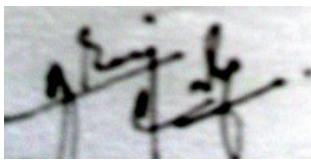
CIA: 40 Marks: Test 20 M; Record 10 M; Observation 10 M

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

Mapping

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO2	H	H	H	H	H
CO3	H	L	M	M	L
CO4	M	H	H	L	H

H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Dr. N. Bhuvaneshkumar	Dr. G. Vignesh	Mr. K. Srinivasan	Dr. R. Muthukumaran
Signature: 	Signature: 	Signature: 	Signature: 

Programme Code	B.Com – IB	Programme Title	Bachelor of Commerce – International Business (Ratified Syllabus)	
Course Code	19UIB4A4	Title	Batch :	2019-2022
		Commercial Law	Semester	IV
Hrs/Week	5		Credits:	4

Course Objective

To make the students to understand the fundamentals of Commercial Laws.

Course Outcomes

K1	CO1	To remember rules and regulations relating to the commerce.
K2	CO2	To understand the fundamentals of commercial law.
K3	CO3	To apply the knowledge and skills in the elective area of the business law.
K4	CO4	To evaluate the principles and legal techniques to resolve practical problems legally.

Unit	Content	Hours
I	Indian Contract Act 1872: Contract – Definition – Classification of Contracts – <i>Essential elements of a Valid Contract</i> – Offer – Acceptance-Types – Legal Requirements- Legal Rules Relating to Offer and Acceptance – Essentials of Valid Acceptance – Communication of Offer and Acceptance – Revocation of Offer and Acceptance.	14
II	Consideration: Essentials of Valid Consideration – Stranger to Consideration – No Consideration No Contract – Exceptions. Capacity to Contract: Law Relating to Minor, Unsound Mind – Persons Disqualified by Law - Free Consent – Coercion – Undue Influence – Fraud – Mistake and Misrepresentation.	12
III	Contingent Contract: Rules Regarding Contingent Contract - Performance of Contract-Modes of Performance – Essentials of Valid Tender –Quasi Contract – Discharge of Contract – Modes of Discharge - Remedies for Breach of Contract.	12
IV	Contract of Indemnity and Guarantee: Rights of Indemnity Holder – Rights and Liabilities of Surety – Bailment and Pledge – Essentials of Bailment – Rights and Duties of Bailor and Bailee – Pledge – Essentials – Rights and Duties of Pawnor and Pawnee.	12

V	Contract of Agency: <i>Classification – Creation of Agencies – Rights and Duties of an Agent – Liabilities of the Principal to the Third Parties – Personal Liability of an Agent – Termination of Agency</i> _ The Sale of Goods Act 1930.	10
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Power point Presentations, Activity, Case study, Quiz, Assignment

Books for Study:

Kapoor. N.D. (2017), Business Law, New Delhi, Sultan Chand and Sons.

Books for Reference:

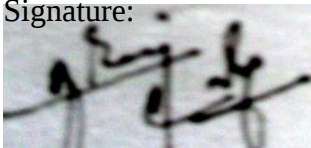
1.Pillai and Bhavathi, R.S.N (2017), Business Law, New Delhi , Sultan Chand and Company.

2.Arun Kumar Sen. (2017), Commercial Law, Kolkata, The world press Pvt Ltd.

Mapping

CO	PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1		H	M	H	M	M
CO2		H	M	H	M	M
CO3		H	H	H	H	H
CO4		H	H	H	H	H

igh; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Dr. G. Vignesh	Dr. G. Vignesh	Mr. K. Srinivasan	Dr. R. Muthukumaran
Signature: 	Signature: 	Signature: 	Signature: 

Programme Code	B.Com - IB	Programme Title	Bachelor of Commerce – International Business (Ratified Syllabus)	
Course Code	19UIB413	Title	Batch	2019-2022
		Logistics Management	Semester	IV
Hrs/Week	5		Credits	3

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

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

Unit	Content	Hours
I	Logistics - Definition - History and Evolution- Objectives-Functions -Elements-activities importance- The work of logistics- Logistics interface with marketing - Emerging concept in logistics.	12
II	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 .	12
III	Order processing and Inventory – Concept – Functions – Elements of order processing – Significance of Order Processing. Introduction to inventory-concepts – Types – Functions - Elements of Inventory Cost .	10
IV	Warehouse Management - Storage functionality and principles – concept-Strategic storage – Functions - Warehouse benefits – Service benefits of warehouse – Warehouse design- Types of warehouse – Private warehouse and Public ware house – Functions of Public warehouse – Documents used in public warehouse	14
V	Packaging and Transportation – Protective packaging – Concepts – logistical functions – 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.	12

*** Italic denotes self-study topic

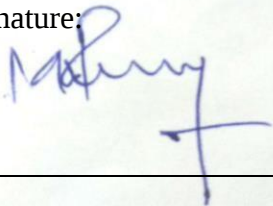
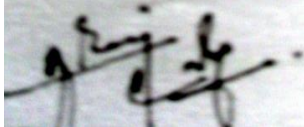
REFERENCE BOOK

1. Dr. L. Natarajan : Logistics and Supply chain Management, Margham Publication, Chennai, 2019
2. Donald J. Bowersox & David J. Closs : Logistical Management, Tata McGraw Hill Publishing Co. Ltd, New Delhi, 2004
3. Satish C. Ailawadi & Rakesh Singh : Logistics Management, Prentice-Hall of India Pvt Ltd., New Delhi, 2005 Donald Waters : Logistics. Palgrave Macmillan, New York, 2004
4. Krishnaveni Muthiah : Logistics Management & World Sea borne Trade, Himalaya Publishing House, Mumbai, 1999.
5. Logistics and Supply chain management - D.K. Agrawal

Mapping

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	H	L	H	M
CO2	H	L	H	M	H
CO3	L	H	M	M	L
CO4	M	M	M	L	M

High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Mr. M. Prem	Dr. G. Vignesh	Mr. K. Srinivasan	Dr. R. Muthukumar
Signature: 	Signature: 	Signature: 	Signature: 

Programme Code	B.Com - IB	Programme Title	Bachelor of Commerce – International Business (Ratified Syllabus)	
Course Code	19UIB4N3	Title	Batch	2019-2022
		Global logistics	Semester	IV
Hrs/Week	1		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

K1	CO1	To keep in mind about the importance of business logistics in current scenario.
K2	CO2	To understand the role of logistics in a market oriented society.
K3	CO3	To apply the theoretical knowledge with practical knowledge on logistics.
K4	CO4	To analyze the general concept of customer service application of logistics information systems.

Unit	Content	Hours
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	3
II	Transportation Management: Transportation: Meaning, definition, modes and Importance, Effective Transportation System: meaning and importance, Service choices and their characteristics, <i>Transport Service Selection</i> , Vehicle Routing & Scheduling: meaning and importance.	3
III	Inventory Management &Control: Inventory: Meaning, definition, types and role, Appraisal of inventories, Inventory Objectives, Storage & handling decisions , Inventory control.	2
IV	Warehousing & Location Management: Warehouse: Meaning, definition, types and importance. Location/Facility Management: Meaning and importance , <i>Ware house layout.</i>	2
V	Purchasing and Sourcing Management: Introduction, nature and scope, importance of purchasing , purchasing process, trends for improved productivity.	2

*** Italic denotes self-study topic

Power point Presentations, Group discussions, Seminar, Experience Discussion

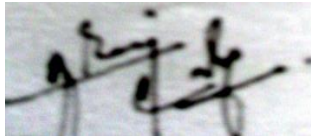
REFERENCE BOOK

1. Business Logistics/Supply Chain Management: Ronal H. Ballou& SamirSrivastava: Pearson
2. Management of Business Logistics - A supply Chain Perspective: Coyle,Bardi, Langley
3. Text book of Logistics and Supply Chain management: D.K.Aggarawal
4. Logistic Management -A Supply Chain Imperative: Vinod V. Sople
5. Logistical Management- Donald J. Bowersox& D.J. Closs

Mapping

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	H	M	H	H
CO2	H	M	H	H	H
CO3	M	H	H	M	M
CO4	M	H	H	L	H

High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Mr. M. Prem	Dr. G. Vignesh	Mr. K. Srinivasan	Dr. R. Muthukumaran
Signature:	Signature:	Signature: 	Signature: 

Programme Code	B.Com - IB	Programme Title	Bachelor of Commerce – International Business (Ratified Syllabus)	
Course Code	19UIB4N4	Title	Batch	2019-2022
		Tour Operation Management	Semester	IV
Hrs/Week	1		Credits	2

Course Objectives

<i>To equip the students with tour operation.</i> <i>To make aware the various places of tourism in world.</i>
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Course Outcomes

K1	CO1	To remember basic knowledge of the tour operation industry.
K2	CO2	To understanding legal aspects in tour and travel operations.
K3	CO3	To apply the travel related procedure and activities.
K4	CO4	To analyze the travel transfer and accommodation planning.

Unit	Content	Hours
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, <i>special Handling of business correspondence</i> , Method of Taking Care of Customers.	3
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	2
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	2

IV	Places of Tourist interest in various destinations in India, Types of accommodation available, <i>Modes of transportation and length of stay</i> . 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.	3
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.	2

*** Italic denotes self-study topic

Seminar, Quiz, Assignment, Experience Discussion

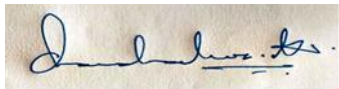
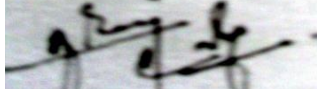
REFERENCE BOOK

1. Chand, M., Travel Agency Management: An Introductory Text Seth, P. N., Successful Tourism Management
2. Travel operation: South Asia Integrated Tourism Human Resource Development Programme (SAITHRDP) Tour Guiding: SAITHRDP.

Mapping

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	M	H	M	H
CO2	H	H	L	H	H
CO3	L	H	H	M	L
CO4	M	M	H	H	H

H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Mr. K. Chandrabose	Dr. G. Vignesh	Mr. K. Srinivasan	Dr. R. Muthukumaran
Signature: 	Signature: 	Signature: 	Signature: 

Programme Code	B.Com - IB	Programme Title	Bachelor of Commerce – International Business	
Course Code	18UIB514	Title	Batch	2018-2021
		Fundamentals of Supply Chain Management	Semester	V
Hrs/Week	5		Credits	4

Course Objective

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

Course Outcomes

K1	CO1	To recollect the role of supply chain in international scenario.
K2	CO2	To understand fundamental supply chain management concepts.
K3	CO3	To apply knowledge to evaluate and manage an effective supply chain.
K4	CO4	To analyze and improve supply chain processes.

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

*** Italic denotes self-study topic

Power point Presentations, Case study, Seminar, Quiz, Assignment

REFERENCE BOOK

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

Mapping

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	S	M	H	S
CO2	H	M	H	S	H
CO3	M	S	S	M	M
CO4	M	H	H	L	H

S-Strong; H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Mr. N. Bhuvaneshkumar	Dr. G. Vignesh	Dr. M. Durairaju	Dr. R. Muthukumaran
Signature:	Signature:	Signature:	Signature:

Programme Code	B.Com - IB	Programme Title	Bachelor of Commerce – International Business	
Course Code	18UIB515	Title	Batch	2018-2021
		EXIM Management	Semester	III
Hrs/Week	5		Credits	4

Course Objective

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

Course Outcomes

K1	CO1	To keep in mind about the fundamentals of export and import policy.
K2	CO2	To picture the overview of export and import procedure.
K3	CO3	To implement payment methodology followed in international settlements.
K4	CO4	To figure out the custom clearance procedure and agencies in Exim business.

Unit	Content	Hours
I	FUNDAMENTALS OF IMPORT AND EXPORT : 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	15
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	15
III	DOCUMENTATION FRAMEWORK: Import for industrial use / trading - Import Documentation and Customs clearance procedures - Types of Imports - Import Licenses - Cargo Insurance - <i>Role of Logistics in Import</i>	16
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.	15
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 – Quarantine Agencies – Pest Control Agencies – Chamber of Commerce.	11

*** Italic denotes self-study topic

Seminar, Assignment, Experience Discussion

REFERENCE BOOK

1. Justin Paul and Rajiv Aserkar, Export Import Management, Second Edition, Oxford University Press, 2013.
2. UshaKiranRai, Export - Import and Logistics Management, Second Edition, PHI Learning, 2010.
3. Director General of Foreign Trade, Foreign Trade Policy and Handbook of Procedures, 2015

Mapping

PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO					
CO1	M	M	S	H	H
CO2	S	L	H	M	H
CO3	S	S	M	M	S
CO4	M	H	L	H	H

S-Strong; H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Dr. G. Vignesh	Dr. G. Vignesh	Dr. M. Durairaju	Dr. R. Muthukumaran
Signature:	Signature:	Signature:	Signature:

Programme Code	B.Com - IB	Programme Title	Bachelor of Commerce – International Business	
Course Code	18UIB516	Title	Batch	2017-20
		Information Security & Executive Communication	Semester	V
Hrs/Week	4		Credits	3

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

K1	CO1	To recollect and respond the communication difference effectively.
K2	CO2	To understand opportunities in the field of communication.
K3	CO3	To apply communication theories.
K4	CO4	To analyse the current technology related to the communication field.

Unit	Content	Hours
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, <i>elevation of privilege</i> .	10
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.	10
III	Business Communication: Meaning – Importance of Effective Business Communication- Modern Communication Methods – Business Letters: Need – Functions - Kinds - Essentials of Effective Business Letters - Layout.	8
IV	Trade Enquiries - Orders and their Execution - Credit and Status Enquiries – Complaints and Adjustments - Collection Letters – Sales Letters – Circular Letters.	10
V	Application Letters – Preparation of Resume - Interview: Meaning – Objectives and Techniques of various types of Interviews – Public Speech – Characteristics of a good speech – Business Report Presentations.	10

*** Italic denotes self study topic

REFERENCE BOOK

1. Rajendra Pal Korahill, “Essentials of Business Communication”, Sultan Chand & Sons, New Delhi, 2006.
2. Ramesh, MS, & C. C Pattanshetti, “Business Communication”, R.Chand&Co, New Delhi, 2003.
3. Rodriquez M V, “Effective Business Communication Concept” Vikas Publishing Company, 2003.

Mapping

PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO					
CO1	H	H	M	M	S
CO2	M	M	S	S	H
CO3	S	S	S	M	L
CO4	M	M	L	L	H

S-Strong; H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Mr. N. Bhuvaneshkumar	Dr. G. Vignesh	Dr. M. Durairaju	Dr. R. Muthukumaran
Signature:	Signature:	Signature:	Signature:

Programme Code	B.Com - IB	Programme Title	Bachelor of Commerce – International Business	
Course Code	18UIB517	Title	Batch	2018-2021
		Human Resource Management	Semester	V
Hrs/Week:	5		Credits	3

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

K1	CO1	To keep in mind the specific human resource component of the organization's business plan.
K2	CO2	To understand the specific features of recruitment, selection & retention process in company.
K3	CO3	To execute the performance appraisal methods for a company.
K4	CO4	To analyze the functioning of human resource management in the domestic and international context.

Unit	Content	Hours
I	-Introduction – Human Resource Management (HRM) – Concept, Scope, functions. Human Resource Procurement: - Manpower planning – concept and objectives, process of manpower planning .	12
II	Recruitment, meaning, Source of Recruitment, Modern trends in Recruitment. Selection – Meaning and Important- Steps in selection procedure. Interviews – Types of Interviews – Test – types of test, physical examination, induction, follow up. Job changes – transfer, promotions, demotions, separations.	12
III	Human Resource Development:-Training – Concept and importance, Methods of Training. Executive Developments – Process and Techniques - Career Planning and Development	12
IV	Compensation Management: Job evaluation – concept and process of job evaluation – Advantage and Limitations of job evaluation . Components of employee remuneration – Basic Wage, Dearness allowance, Bonus – Fringe benefits and incentives. Performance and potential appraisal – concept and	12

	objectives, traditional and modern methods. Limitations of Performance appraisal	
V	Personal Grievance Redressal: Grievance – meaning and causes of grievances, Procedure of grievances handling – Absenteeism Discipline –code of discipline.	12

*** Italic denotes self-study topic

Seminar, Quiz, Assignment, Experience Discussion

REFERENCE BOOK

1. Bernardin, John H: Human Resource Management, Tata McGraw Hill, New Delhi 2004.
2. Arthur M, Career Theory Handbook, Prentice Hall Inc, Englewood Cliff.
3. Belkaoui, A.R. and Belkaoui ,JM, Human Resource Valuation: A Guide to Strategies and Techniques, Quarum Books, Greenwood, 1995.
4. Dale, B, Total Quality and Human Resources: An Executive Guide, Blackwell, Oxford.
5. Greenhaus, J.H., Career Management, Dryden, New York.
6. Aswathappa. K, Human Resource Management

Mapping

PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO					
CO1	M	H	L	M	S
CO2	H	M	H	S	H
CO3	L	M	M	M	L
CO4	M	H	H	S	H

S-Strong; H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Mr. N. Bhuvaneshkumar	Dr. G. Vignesh	Dr. M. Durairaju	Dr. R. Muthukumaran
Signature:	Signature:	Signature:	Signature:

Programme Code	B.Com - IB	Programme Title	Bachelor of Commerce – International Business	
Course Code	18UIB518	Title	Batch	2018-2021
		Tally – I	Semester	V
Hrs/Week	5		Credits	5

Course Objective

This course is designed to impart knowledge regarding concepts of financial accounting used in tally.

Course Outcomes

K2	CO2	To understand the accounting concept, tools and technique influencing business organization.
K3	CO3	To apply alteration and deletion of details in tally.
K4	CO4	To review the trial balance, profit and loss and final accounts in tally software.

Unit	Content	Hours
1	1. Creation / Setting up of a company in tally. 2. Alteration of companies' details. 3. Ledger creation and display of ledger. 4. Ledger alteration and deletion. 5. Voucher creation and display of voucher. 6. Voucher alteration and deletion. 7. Preparation of trail balance. 8. Preparation of profit and loss account. 9. Preparation of final accounts. 10. Preparation of the following subsidiary books: • Purchase book • Sales book • Purchase return • Sales return 11. Prepare and display of stock summary. 12. Go down creation and alteration	60

Record Note, Observatory Note, Seminar, Quiz, Assignment, Experience Discussion

Assessment: Practical Test – 1

Practical Test – 2

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

Mapping

CO \ PSO	PSO	PSO1	PSO2	PSO3	PSO4	PSO5
	CO					
CO2		H	M	H	S	L
CO3		S	H	M	H	M
CO4		M	H	H	L	H

S-Strong; H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Mr. N. Bhuvaneshkumar	Dr. G. Vignesh	Dr. M. Durairaju	Dr. R. Muthukumaran
Signature:	Signature:	Signature:	Signature:

Programme Code	B.Com - IB	Programme Title	Bachelor of Commerce – International Business	
Course Code	18UIB519	Title	Batch	2018-2021
		EXIM Documentation – I	Semester	V
Hrs/Week	4		Credits	3

Objective

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

Course Outcomes

K2	CO2	To understand the steps, procedure and formalities in export business and its applications.
K3	CO3	To implement the basic registration forms and export documents.
K4	CO4	To evaluate the transport documents needed for exports.

Content	Hours
Registration Forms for Exporter; 1. Permanent Account Number (PAN) 2. Import Export Code (IEC) 3. Registration Cum Membership Certificate (RCMC) 4. Bank Guarantee	16
Basic Export Documents; 1. Commercial Invoice 2. Consular Invoice 3. Customs Invoice 4. Packing List 5. Certificate of origin 6. Certificate of Insurance 7. Bill of Exchange 8. Shipment Advice	16
Transportation Documents; 1. Bill of Lading / Mate Receipt 2. Airway Bill 3. Railway Receipt 4. Lorry Receipt 5. Combined Transport Document(CTD)	16

Assessment: Documentation Filing Test – 1

Documentation Filing Test – 2

Record Note, Observatory Note, Seminar, Quiz, Assignment

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

Mapping

PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO					
CO2	H	L	H	L	H
CO3	H	S	M	M	M
CO4	M	H	L	M	H

S-Strong; H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Mr. N. Bhuvaneshkumar	Dr. G. Vignesh	Dr. M. Durairaju	Dr. R. Muthukumaran
Signature:	Signature:	Signature:	Signature:

Programme Code	B.Com - IB	Programme Title	Bachelor of Commerce – International Business	
Course Code	18UIB5S1	Title	Batch	2018-2021
		Personality Building	Semester	V
Hrs/Week	1		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

K1	CO1	To keep in mind about the importance of personality building.
K2	CO2	To get the idea on body language and public speaking.
K3	CO3	To execute the business etiquette.
K4	CO4	To interpret the communication skills with organizations.

Unit	Content	Hours
I	Communication Skills- importance of communication- development of communication - Communication in an organization.	3
II	Public Speaking- Developing public speaking skills- Factors influencing in public speaking Do's and don'ts in public speaking.	2
III	Body Language- Importance- Gestures - facial expressions- hand shaking- Do's and Don'ts.	3
IV	Group Discussion- Importance- Types- Role playing – points to be considered in group discussion.	2
V	Business etiquette-objectives-table manners-Time Management- Barriers to time management- points to be considered to maintain time management.	2

*** Italic denotes self study topic

REFERENCE BOOK

1. Business Correspondence & Report Writing - R.C. Sharma & Krishna Mohan, 2007, Third Edition, Tata McGraw Hill Publication
2. Body Language - Jacqueline A. Rankin, 2006, First Publication, Master Mind Books Publication
3. Etiquette - Mary Mitchell John, 2004, Third Edition, Dk Publication

Power point Presentations, Case study, Seminar, Quiz, Assignment

Mapping

PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO					
CO1	M	H	L	M	S
CO2	H	M	H	S	M
CO3	H	S	S	M	L
CO4	M	H	M	L	H

S-Strong; H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Mr. N. Bhuvaneshkumar	Dr. G. Vignesh	Dr. M. Durairaju	Dr. R. Muthukumaran
Signature:	Signature:	Signature:	Signature:

Programme Code	B.Com - IB	Programme Title	Bachelor of Commerce – International Business	
Course Code:	18UIB5S2	Title	Batch	2018-2021
		Garment costing	Semester	V
Hrs/Week	1		Credits	2

Course Objective

To equip the students with costing terminologies

To make aware the various dynamics in Garment Industry

Course Outcomes

K1	CO1	To remember the cost related to garment industry.
K2	CO2	To get the idea about pattern in apparel industry costing.
K3	CO3	To apply apparel marketing cost analysis for garment costing.
K4	CO4	To analyze the budgeting process for apparel industry.

Unit	Content	Hours
I	Introduction to Cost Accounting : Responsibility accounting, uses of cost accounting, elements of cost, Direct material, Direct labour, factory overhead; cost of goods manufactured statements , cost behavior	2
II	Patterns in the apparel industry-fixed variable, semi variable job order for process costing; Accounting for factory overhead: Capacity level concepts , production and service departments direct and indirect costs over and under applied overhead. <i>cost volume profit analysis</i> ;	3
III	Breakeven analysis: Contribution margin, Variable, cost ratio, marginal income.; sales mix by garment style, effect of volume change, price/column analysis	2
IV	Apparel Marketing cost Analysis: Marketing cost accounting, marketing cost standards, variance analysis for marketing cost, effective variance, price variance; Determining Pricing of apparel products: Price elasticity of demand and supply , sample costing-marginal revenue and marginal cost, cost plus pricing methods; Full cost pricing, conversion cost pricing differential cost pricing .variable cost pricing, direct cost pricing derivation of cost of apparel products-woven knits:	3

V	The budgeting process: Budgeting principles for the apparel industry, <i>fixed vs. variable budget</i> , master budget, laminations of budgets any justification effort	2
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*** Italic denotes self-study topic

Power point Presentations, Case Study, Seminar, Quiz, Assignment

REFERENCE BOOK

1. Richard D. Irwin Incn, "Principles of cost Accounting: Managerial Applications" Revised by Gayle Rayburn 1983
2. Sultan Chand&sons" Management Accounting"New Delhi, 2nd edition 1998

Mapping

PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO					
CO1	M	L	H	M	M
CO2	H	M	H	S	L
CO3	H	M	L	M	M
CO4	M	H	H	L	H

S-Strong; H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Mr. N. Bhuvaneshkumar	Dr. G. Vignesh	Dr. M. Durairaju	Dr. R. Muthukumaran
Signature:	Signature:	Signature:	Signature:

Programme Code	B.Com – IB	Programme Title	Bachelor of Commerce – International Business	
Course Code:	18UIB620	Title	Batch	2018-2021
		Global Sourcing Management	Semester	VI
Hrs/Week	6		Credits	4

Course Objective

On successful completion of this course, the student should be well versed in the fundamental concepts of Auditing

Course Outcomes

K1	CO1	To recollect the legal aspects of global sourcing management.
K2	CO2	To understand global sourcing process and condition.
K3	CO3	To apply the general condition for efficient global sourcing.
K4	CO4	To analyze the profitable growth and increasing the stakeholder value through global sourcing.

Unit	Content	Hours
I	Global Sourcing – procuring from all over the world: Meaning, Opportunities and Challenges in Global Sourcing – Differences between Global Sourcing and other sourcing Strategies - Global Sourcing Process – examples of successful companies profiting from Global Sourcing – General conditions required for efficient Global Sourcing.	15
II	The most attractive regions for international procurement: important criteria when selecting country – Significant tools for country assessment – sourcing market: China, India, and Eastern Europe.	15
III	Global Sourcing as a profit booster – products suitable for Global Sourcing – Positioning the purchasing department for Global Sourcing – Operational procurement – Strategic procurement management – Clear decision for or against Global Sourcing – Product specification for comparable offers – Suitability for various countries for various products – Search for finding optimal supplier – supplier information for Global Sourcing – Procurement, Controlling.	15
IV	Legal aspects of Global Sourcing – basic elements of Global Sourcing contract - Significance of Global Sourcing of the UN convention on contracts for the international sale of goods –Agreements on default – payment terms – securities – Enforcement of claims in International Business – Assessment of country and debtor risk.	15

V	Profitable growth and increasing the shareholder value through Global Sourcing - Global Sourcing as a growth booster – Global Sourcing as a value enhancement instrument for private equity houses – <i>Positive effects of Global Sourcing on shareholder value.</i>	12
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*** Italic denotes self-study topic

Seminar, Quiz, Assignment

REFERENCE BOOK

1. GerdKerkhoff “Global Sourcing –for the future”, Wiley publishers.
2. Borstelmann, Kai, “Global Sourcing”, Wiley publishers. 80
3. Wolfgang Schneid, “Global Sourcing – Strategic Reorientation of purchasing”, Grin Verlag

Mapping

PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO					
CO1	M	M	S	M	L
CO2	H	M	H	S	H
CO3	L	S	S	M	S
CO4	M	L	M	L	H

S-Strong; H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Mr. N. Bhuvaneshkumar	Dr. G. Vignesh	Dr. M. Durairaju	Dr. R. Muthukumaran
Signature:	Signature:	Signature:	Signature:

Programme Code	B.Com – IB	Programme Title	Bachelor of Commerce – International Business	
Course Code	18UIB621	Title	Batch	2018-2021
		International Finance	Semester	VI
Hrs/Week	6		Credits	4

Course Objective

After the successful completion of the course the student should have a thorough knowledge on the Management Accounting Techniques in business decision making.

Course Outcomes

K1	CO1	To recollect the models with capital flows and show their relevance to the global finance.
K2	CO2	To understand the key factors that influence international finance.
K3	CO3	To apply theories of currency market movements.
K4	CO4	To analyze historical and contemporary international financial systems and compare their relevance to financial markets.

Unit	Content	Hours
I	Terms of Payment - Payment in advance, Open Account, Documentary Bills, Documentary Credit under L/C, Consignment basis , <i>Import Trust Receipt</i> ; Deferred Payment Imports.	15
II	Sources of Finance - Short-term sources and Medium and long term sources of Finance (Factoring, Forfeiting, External Commercial Borrowing).	12
III	Pre-shipment Finance (Packing Credit) – Pre-shipment finance in Indian rupee, Scheme for Sub-suppliers, Scheme for deemed exports , PCFC.	15
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) <i>Negotiation of Export Documents drawn under L/C</i> . g) Post shipment credit in Foreign Currency .	15
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	15

*** Italic denotes self-study topic

REFERENCE BOOK

1. Finance of International Trade – Whitting D.P
2. The Finance of International Business – Kettel Brain
3. Foreign Exchange – C.Jeevananandan
4. How to export – Nabhi Publication
5. Export Import Procedures & Documentation – KhushpatS.Jain

Mapping

PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO					
CO1	L	M	M	S	S
CO2	H	M	L	S	H
CO3	S	S	S	M	M
CO4	M	L	S	L	H

S-Strong; H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Mr. N. Bhuvaneshkumar	Dr. G. Vignesh	Dr. M. Durairaju	Dr. R. Muthukumaran
Signature:	Signature:	Signature:	Signature:

Programme Code	B.Com - IB	Programme Title	Bachelor of Commerce – International Business	
Course Code	18UIB622	Title	Batch	2018-2021
		Shipping and Ocean Freight Management	Semester	VI
Hrs/Week	4		Credits	3

Course Objective

*To equip the students with skills required for logistics in global trade
To make aware the various dynamics in managing logistics.*

Course Outcomes

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

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	12
II	Stevedoring, Lighterage Services and Security - Port trusts -operational unit - services – Seaports – Vessel Operations – pilotage - Stevedoring - Dock Labour Boards - charges –Automated Container Handling - <i>security at ports and harbours.</i> Role of security agencies - lighterage services.	12
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	12
IV	Operations - Volume / Weight calculations - Shipment Planning basics – Preparing & loading containers– Types of container services - FCL - Consolidation –LCL - Advanced Scientific shipment planning –Container de-stuffing	12

V	Documentation - Bill of Lading basics – MBL - HBL – CY – CFS - Advanced learning in Bills of Lading - Sea Way bill - Combined transport - MTO – <i>Multimodal Transport Document (MTD)</i> - Invoicing - Information Flow - Release of cargo - Cross Trade & Documentation - Conditions of Contract – Managing Key Accounts – Trade Lane Development – Consortium.	12
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*** Italic denotes self-study topic

Power point Presentations, Case study, Seminar, Assignment

REFERENCE BOOK

1. Michael Robarts, Branch's Elements of Shipping, Ninth Edition, Routledge, 2014.
2. Peter Brodie, Commercial Shipping Handbook, Third Edition, Informa Law from Routledge, 2014.
3. Review of Maritime Transport, UNCTAD, 2014.

Mapping

PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO					
CO1	H	S	M	H	S
CO2	H	M	H	S	H
CO3	M	S	S	M	M
CO4	M	H	H	L	H

S-Strong; H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Mr. N. Bhuvaneshkumar	Dr. G. Vignesh	Dr. M. Durairaju	Dr. R. Muthukumaran
Signature:	Signature:	Signature:	Signature:

Programme Code	B.Com – IB	Programme Title	Bachelor of Commerce – International Business	
Course Code:	18UIB623	Title	Batch	2018-2021
		Tally – II	Semester	VI
Hrs/Week:	6		Credits	5

Course Objective

It provides tally fundamental learning how to use of tally, processing of transactions, report generation and cost category.

Course Outcomes

K2	CO2	To understand the bill wise details and bank reconciliation statement.
K3	CO3	To implement a program to calculate foreign gain or loss.
K4	CO4	To analyse a programme for vat and TDS using tally.

Content	Hours
1. Prepare bill -wise details. 2. Display of bank reconciliation statement. 3. Design cost centre and cost categories. 4. Display of ratio analysis. 5. Printing and displaying the content of check using tally. 6. Interest calculation using interest parameter rate at 14%. 7. Interest calculation using interest parameter rate at 12% & 16%. 8. Generating a program to calculate foreign gain/loss. 9. Design a programme for VAT calculation. 10. Budget displaying. 11. Calculate of TDS using tally. 12. Preparation of fund flow and cash flow statement.	72hours

Record Note, Observation Note, Seminar, Quiz, Assignment, Experience Discussion

Assessment: Practical Test – 1

Practical Test – 2

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

Mapping

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO2	H	L	H	S	H
CO3	M	S	M	H	M
CO4	H	H	H	L	L

S-Strong; H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Mr. N. Bhuvaneshkumar	Dr. G. Vignesh	Dr. M. Durairaju	Dr. R. Muthukumaran
Signature:	Signature:	Signature:	Signature:

Programme Code	B.Com – IB	Programme Title	Bachelor of Commerce – International Business	
Course Code	18UIB624	Title	Batch	2018-2021
		EXIM Documentation - II	Semester	VI
Hrs/Week	6		Credits	5

Course Objective

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

Course Outcomes

K2	CO2	To understand the basic regulatory documents need for custom clearance.
K3	CO3	To implement and identify sources of information on export restrictions and documentation associated with foreign countries.
K4	CO4	To analyse the role of INCOTERMS in international trade.

Content	Hours
Regulatory Documents; - Exchange Control Declaration Form – GR Form - PP Form SOFTEX Form - Freight Payment Certificate - ARE1 Form - Bill of Export – Land ways	24
Bill of Entry- Import Document - Bill of Entry for Home Consumption Bill of Entry for Warehouse - Bill of Entry for Ex. Bond Clearance for Home Consumption - EDI declaration Form for Import	24

Assessment: Documentation Filing Test – 1 Documentation Filing Test – 2

Record Note, Observation Note, Seminar, Quiz, Assignment, Experience Discussion

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

Mapping

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO2	M	M	M	S	H
CO3	L	S	S	M	M
CO4	H	L	H	S	L

S-Strong; H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Mr. N. Bhuvaneshkumar	Dr. G. Vignesh	Dr. M. Durairaju	Dr. R. Muthukumaran
Signature:	Signature:	Signature:	Signature:

Programme Code	B.Com – IB	Programme Title	Bachelor of Commerce – International Business	
Course Code	18UIB6S3	Title	Batch	2018-2021
		Intellectual Property Rights	Semester	VI
Hrs/Week	1		Credits	2

Course Objective

It aims to provide basic knowledge about intellectual property rights followed in our country.

Course Outcomes

K1	CO1	To remember differentiating different types of intellectual property and their roles in contributing to organization.
K2	CO2	To understand the framework of strategic management of intellectual property.
K3	CO3	To execute derive value from intellectual property and leverage its value in new product.
K4	CO4	To evaluate the legal management of intellectual property and understanding of real life practice.

Unit	Content	Hours
I	Overview of Intellectual Property: Need for IPR – IPR in India and Abroad – Importance of IPR	3
II	Patents: Patent document– <i>Granting of patent</i> – Rights of patent – Drafting and filing of a patent.	2
III	Copy Right: Meaning – Coverage – Protection of Copy Right – Other Related Rights – Distinguish between related rights and copyright	3
IV	Trade Marks: Meaning – Rights – Kinds of signs – Types of trademark – Functions – <i>Well know marks</i>	2
V	Unfair Competition: Meaning – Relationship between unfair and intellectual property laws – Merits and Demerits of unfair Competition	2

*** Italic denotes self-study topic

Seminar, Quiz, Assignment, Experience Discussion, Case Studies, Group Discussions

REFERENCE BOOK

1. P.N. Cheremisinoff, R.P. Ouellette and R.M. Bartholomew, Biotechnology Applications and Research, Technomic Publishing Co., Inc. USA, 1985
2. Ajit Parulekar and Sarita D' Souza, India Patents Law – Legal & Business Implications; Macmillan India Ltd, 2006
3. B.L. Wadehra; Law Relating to Patents, Trade Marks, Copyright, Designs & Geographical Indications; Universal law Publishing Pvt. Ltd., India 2000

Mapping

PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO					
CO1	M	S	L	S	S
CO2	H	H	H	S	H
CO3	L	L	S	M	S
CO4	M	H	M	L	H

S-Strong; H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Mr. N. Bhuvaneshkumar	Dr. G. Vignesh	Dr. M. Durairaju	Dr. R. Muthukumaran
Signature:	Signature:	Signature:	Signature:

Programme Code	B.Com – IB	Programme Title	Bachelor of Commerce – International Business	
Course Code:	18UIB6S4	Title	Batch	2018-2021
		Garment Merchandising	Semester	VI
Hrs/Week	1		Credits	2

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

K1	CO1	To recollect the fundamentals of merchandising in garment industry.
K2	CO2	To understand production methods appropriate to product quality and cost.
K3	CO3	To implement the standardization concept and quality in apparel industry.
K4	CO4	To review the elements of visual merchandizing.

Unit	Content	Hours
I	Fundamentals of merchandising - Responsibilities of the merchandiser – Merchandise planning: target markets, market segmentations and marketing Research.	2
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, objectives, pricing formula - Costing principles and strategies	2
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.	3
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	3
V	Fashion Visual Merchandising- Functions of Visual Merchandising- Elements of Visual Merchandising - Store exteriors, interiors& windows – image, atmosphere 7 theatrics - Display props, fixtures, mannequins, floral, signage & graphics.	2

*** Italic denotes self-study topic

REFERENCE BOOK

1. Rosenau, J. A., Wilson David L. David., Apparel Merchandising-The line starts here, Fairchild publications, New York.2006
2. Mehta, Pradeep., Managing Quality in the Apparel Industry, New Age International Pvt. Limited,2004
3. Stone, Elaine. & Samples, J.A., Fashion Merchandising, McGraw Hill Book Co

Mapping

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	L	S	M	L
CO2	H	M	H	S	M
CO3	L	M	L	M	M
CO4	M	H	H	H	H

S-Strong; H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Mr. N. Bhuvaneshkumar	Dr. G. Vignesh	Dr. M. Durairaju	Dr. R. Muthukumaran
Signature:	Signature:	Signature:	Signature: