

**Sri Ramakrishna College of Arts and Science  
(Autonomous)**

(Formerly S.N.R. Sons College)

**(Re-Accredited with 'A' Grade by NAAC)**

**(An ISO 9001:2008 Certified Institution)**

**Nava India, Coimbatore-641 006, Tamil Nadu, India.**

**SYLLABUS  
B.Com IB**



**DEPARTMENT OF INTERNATIONAL BUSINESS**

**ACADEMIC YEAR 2018-2019**

**(2018 BATCH)**

## **B.Com (International Business)**

### **Sri Ramakrishna College of Arts and Science (Autonomous)**

#### **Programme Educational Objectives**

The B.Com (International Business) Programme of Sri Ramakrishna College of Arts and Science will prepare its graduates to,

- **PEO 1.** Provides students exposure to different settings and develops their global mindset through a comprehensive and Internationally-oriented curriculum.
- **PEO 2.** Equips students with critical skills and knowledge to work in an international environment.
- **PEO 3.** Promote an understanding of different cultures and to refine skills needed for successful International Communication.

#### **Programme Outcomes**

On Completion of B.Com (International Business) Programme, the graduates will be able to,

- **PO 1.** Gain exposure to different aspects of International Business and procedures involved in International trade.
- **PO 2.** Have comprehensive knowledge of Finance, Accounting, Laws and International Business.
- **PO 3.** Impart knowledge of contemporary issues about society and environment.
- **PO 4.** Ability to acquire Multi- faceted career opportunities in EXIM, Customs, Customs Agency, Forex, Accounting, Trading, Banking, Logistics, Marketing, Insurance and Warehouse Distribution.
- **PO 5.** Gear up with updated knowledge in implementing business practices and successful ventures into self-employment.
- **PO 6.** Equip with professional, inter personal and entrepreneurial skills.
- **PO 7.** Communicate effectively in Foreign Language – French.
- **PO 8.** Demonstrate analytical skills and understanding of International Business and Management through a guided project in the area of International Business.
- **PO 9.** Recognize the need for professional advancement by engaging in lifelong Learning.



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S.N.R. College Road, Coimbatore-641 006, Tamil Nadu, India.

Phone: (0422) 2562788 Fax: (0422) 2560387 Website: [www.snrsonscollege.org](http://www.snrsonscollege.org)



## "Scheme of Examination along with Distribution of Marks and credits" CBCS PATTERN UNDER GRADUATE PROGRAMMES

SNR Sons College, Coimbatore-641 006

B.Com IB Degree Course

(For the students admitted during the academic year 2018 - 2019 and onwards)

Study Components and Course Title	CIA - \$	Compreh ensive Exam	Total	Credit
<b>Semester - I</b>				
Language - I 18T01 - I/ Hindi - I /French -I/ Malayalam - I	30	70	100	3
18E01 English for Communication - I	30	70	100	3
CORE I - 18CIB101- Principles of Accountancy	30	70	100	4
CORE II - 18CIB102 - Introduction to International Business Management	30	70	100	4
Allied I - 18MATC01 - Business Mathematics	30	70	100	4
18ES01 Environmental Studies #	100	-	100**	1
18CPE01 - PACE - I @	-	100	100**	1
18COAJC1 - JOC				1\$
				20
<b>Semester - II</b>				
Language : 18TO Tamil -II/ 18H02 Hindi - II/18F02 French -II/ 18M02 Malayalam -II	30	70	100	3
18E02- English II	30	70	100	3
Core III - 18CIB201 - Financial Accounting	30	70	100	4
Core IV - 18CIB202 - Principles of Global Marketing	30	70	100	3
Core V - 18CIB203 - Computer Practical I - MS Office	30	70	100	3
Allied II - 18MATC02 - Statistical Methods	30	70	100**	4
18VE01 Value Education #	100	-	100**	1
18CPE02 - PACE - II @	-	100	100**	1
18COAJC2 - JOC				1\$
				22

### Semester - III

Core VI - 18CIB301 - Higher Financial Accounting	30	70	100	4
Core VII - 18CIB302 - International Trade Procedures & Documentation	30	70	100	4
Core VIII - 18CIB303 - Logistics Management	30	70	100	4
18COA101 - Open Elective - I	30	70	100	3
Allied III - Macro Economics	30	70	100	4
Skill based Subject - I International Human Resource Management	30	70	100	3
18BT01/18AT01 Basic Tamil I/Advanced Tamil I #	100**		100**	1\$
18CPE03 - PACE III @		100**	100**	2
18COAJC3 - JOC				1\$
				24

### Semester - IV

Core IX - 18CIB401 - Corporate Accounting I	30	70	100	4
Core X - 18CIB402 - Branding and Brand Management	30	70	100	4
Core XI - 18CIB403 GST and International Business Implications	30	70	100	4
Elective I Intellectual Property Rights (IPR)	30	70	100	4
Allied IV - Foreign Language French / Spanish	30	70	100	4
Skill based Subject II Computer Practical II - Tally	30	70	100	3
18CIB404 - Industrial Training	Grading			
18BT02/18AT02 Basic Tamil II/Advanced Tamil II #	100**		100**	1\$
PACE IV @		100**	100**	2
JOC IV				1\$
				25

### Semester - V

Core XII - 18CIB501 - Corporate Accounting II	30	70	100	4
Core XIII - 18CIB502 - FOREX and Investment Management	30	70	100	4
Core XIV 18CIB503 - International Strategic management	30	70	100	4
Core XV 18CIB504 - Cost Accounting	30	70	100	4

18COA102 - Open Elective - II	30	70	100	3
Skill based subject III Global Financial Management	30	70	100	3
18CPE05 - PACE V @		100**	100**	1
18COAJC5 - JOC				1\$
				23
<b>Semester - VI</b>				
Core XVI - 18CIB601 - Management Accounting	30	70	100	4
Core XVII - 18CIB602 - Shipping and Air Cargo Management	30	70	100	4
Core XVIII - 18CIB 603 - Entrepreneurship and New Venture planning	30	70	100	4
Core XIX - 18CIB604 - Management Information System	30	70	100	3
Skill based subject IV INCO Terms and EXIM Documentation	30	70	100	3
Elective II Financial Markets and Institutions	30	70	100	4
Core XX - 18CIB605 - Project work and viva voce	20	80	100	3
Extension activities @ NSS/ NCC/ SPORTS/ YRC/ Yoga/ SWACH BHARATH ABIYAN		100	100**	1
				26

**Extra Credit Course for the candidates who opted other Languages in Part - I.**  
**No Comprehensive Examinations. Only Continuous Internal Assessment (CIA).**  
**No Continuous Internal Assessment (CIA). Only Comprehensive Examinations.**  
**Marks will not be included in CGPA calculations.**  
**\* Only Grading - Exemplary, Very Good and Good**

Elective - I	A - E-Commerce
	B - Textile Merchandising
	C - International Human Resource Management
Elective - II	A - Tourism and Travel Management
	B - Supply Chain management
	C - Financial Derivatives

List of Open Elective papers offered by the department	
Open Elective - I	Logistics Management
Open Elective - II	Export Documentation

18COA102 - Open Elective - II	30	70	100	3
Skill based subject III Global Financial Management	30	70	100	3
18CPE05 - PACE V @		100**	100**	1
18COAJC5 - JOC				1\$
				23

### Semester - VI

Core XVI - 18CIB601 - Management Accounting	30	70	100	4
Core XVII - 18CIB602 - Shipping and Air Cargo Management	30	70	100	4
Core XVIII - 18CIB 603 - Entrepreneurship and New Venture planning	30	70	100	4
Core XIX - 18CIB604 - Management Information System	30	70	100	3
Skill based subject IV INCO Terms and EXIM Documentation	30	70	100	3
Elective II Financial Markets and Institutions	30	70	100	4
Core XX - 18CIB605 - Project work and viva voce	20	80	100	3
Extension activities @ NSS/ NCC/ SPORTS/ YRC/ Yoga/ SWACH BHARATH ABIYAN		100	100**	1
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Elective - I	A - E-Commerce
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	C - International Human Resource Management
Elective - II	A - Tourism and Travel Management
	B - Supply Chain management
	C - Financial Derivatives

List of Open Elective papers offered by the department	
Open Elective - I	Logistics Management
Open Elective - II	Export Documentation

Part	Subject	Papers	Summary				
			Credit	Total Credit	Paper	Marks	Total Marks
Part I	Languages	2	3	6			
Part II	English	2	3	6	2	100	200
Part III	Core I	4	3	6	2	100	200
	Core II	16	3	12	4	100	400
	Allied	4	4	64	16	100	1600
	Open	2	4	16	4	100	400
	Electives	2	3	6	2	100	200
	Electives	2	4	8	2	100	200
	Skill Based	4	3	12	4	100	400
Part IV	Lang	2	1	2\$	2	100	200**
	Pace	3	1	3	5	100	500**
		2	2	4			
	EVS & VE	2	1	2	2	100	200**
Part V	@	1	1	1	1	100	100**
	Extension						
	Total			140			

- Extra Credit Courses

IA: Continuous Internal Assessment

E: Comprehensive Examination

\*\* - Not Included in Total Marks

Total Marks for the Program: 3600

Total Credits for the Programme: 140



Course Coordinator



Chairman, Board of Studies in B.Com IB  
Sri Ramakrishna College of Arts and Science,  
Coimbatore-06.

## SEMESTER - I

### CORE I: 18CIB101 - PRINCIPLES OF ACCOUNTANCY

Semester	I - Core
Credit	4
Max	CIA : 30
Mark	CE : 70
Total	100
Hours	60

**Course Objective:** To give an insight into the basics of Accounting Concepts and Principles to Prepare to Students to have the foot hold in Accounts.

#### UNIT I - INTRODUCTION TO ACCOUNTING

**12 hours**

Meaning and definition of accounting- functions of accounting – limitations of accounting – accounting concepts and conventions systems of accounting – single entry system – double entry system – subsidiary books including cash book – trial balance – rectification of errors.

#### UNIT II - PREPARATION OF FINAL ACCOUNTS

**12 hours**

Final accounts with adjustments – closing stock, outstanding expenses, unexpired or prepaid expense, accrued income, income received in advance, depreciation, additional bad debts, provision for doubtful debts, provide for a discount on debtors, interest on capital, interest in drawing, discount on creditors and creation of various reserves.

#### UNIT III - BANK RECONCILIATION STATEMENT AND ACCOUNTS

**12 hours**

Bank reconciliation statement – Importance of Bank Reconciliation Statement – Scope of Bank Reconciliation Statement - Insurance Claim Account – loss of property and stock – average clause.

#### UNIT IV - CALCULATION OF DEPRECIATION UNDER DIFFERENT METHODS

**12 hours**

Depreciation accounts – definition and causes of depreciation – need for depreciation – methods of calculating the amount of depreciation – straight line method – diminishing balance method.

#### UNIT V- SINGLE ENTRY SYSTEM OF ACCOUNTING

**12 hours**

Single entry system – salient features – limitations of single entry system – distinction between single entry system and double entry system – ascertainment of profit – net worth method – conversion method (simple problems only)

<b>DISTRIBUTION OF MARKS:</b>	<b>Theory:</b>	<b>20%</b>	<b>Problem:</b>	<b>80%</b>
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**Course Outcome:**

1. Preparing financial statements in accordance with appropriate standards.
2. Prepare ledger accounts using double entry bookkeeping and record journal entries accordingly
3. Interpreting the business implications of financial statement information
4. Preparing accounting information for planning and control and for the evaluation of finance.
5. Prepare Bank reconciliation statement from incomplete statement
6. Explain the purpose of double entry system to understanding the accounting system properly.

**Text books:**

1. T.S.Reddy&A.Murthy, "Financial Accounting", Margham Publications, Sixth Revision Edition, 2011.
2. P.C. Tulsian, " Financial Accounting", Tata MC Graw Hill Ltd, 2003.

**References:**

1. Assish K. Bhattacharyya, "Financial Accounting", Prentice of hall of India, 2002.
2. N. Vinayagam and B. Charumaki, "Financial Accounting", S.Chand& Company Ltd., 2002, Reprint – 2008.



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**CORE II: 18CIB102 – INTRODUCTION TO  
INTERNATIONAL BUSINESS MANAGEMENT**

Semester	I Core
Credit	4
Max	CIA : 30
Mark	CE : 70
Total	100
Hours	60

**Course Objective:** Students become familiar with the theoretical background of international business. To understand the economic, cultural and ethical issues relating to business.

**UNIT I**

**12 Hours**

International Business –Definition – Internationalizing business Advantages –factors causing globalization of business- international business environment – country attractiveness –Political, economic and cultural environment – Protection Vs liberalization of global business environment.

**UNIT II**

**12 Hours**

Business and Economic System – Capitalism, Socialism, Communism and mixed economy – Different sectors of the economy and Role of businesses in it – Different stakeholders of business firm – factors of production – Business model Meaning & example – Business Risks & their causes – Steps in Starting a Business – Entrepreneur.

**UNIT III**

**12 Hours**

Business Services – Goods & Services distinguished – Banking, Insurance & Warehousing – Traditional Business to newer e-Business – Benefits of switching over to electronic mode – Cautions to be taken.

**UNIT IV**

**12 Hours**

Business Environment: Concept, characteristics of environment. Environmental Analysis – Need & diagnosis, Business environment – potential competitors, Rivalry – External environment – Economic, political & legal environment, technological and socio cultural environment, International environment.

**UNIT V**

**12 Hours**

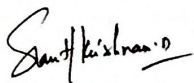
Liberalisation - Meaning - Privatization - Benefits & pitfalls - Globalization – Meaning & rationale for Globalization – Role of WTO & GATT – Trading blocks in Globalization – Impact of Globalization on India. – Business & Society - Social Responsibilities of business towards different groups.

**Course Outcome:**

1. Enable students to apply theory it in a variety of ways to varied international business situations, formulate frameworks for complex cross-border decision making
2. To make them understand how international factors affect domestic concerns
3. To explain regional economic integration and economic and political integration
4. Enable the students on the businesses expansion abroad;
5. To understand the key legal issues related to businesses operating in other countries

**Text Books:**

1. William A Pride, Robert J. Hughes, and Jack R. Kapoor, (ISBN-13: 9781285193946) Foundations of Business, (5th Edition) Cengage Learning Higher Education
2. Del, Global Business Foundation Skill Students Handbook Cambridge University Press  
ISBN-13: 978-8175967830
3. Nikita Sanghvi, Business Environment and Entrepreneurship CS-FOUNDATION Taxmann; 2015  
ISBN-13: 978-9350716236
4. Laura Dias, Amit Shah Introduction to Business McGraw Hill Education (India) Private Limited  
2012 ISBN-13: 978-1121085084



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**18MATC01 – BUSINESS MATHEMATICS**  
(Common to all branches of Commerce)

Semester	I
Credit	4
Paper Type	Allied
Max. Marks	CIA -30 CE -70 TOT =100

**COURSE OBJECTIVE**

To teach the students about set theory, Arithmetic Progression & Geometric Progression, matrices, finance, analytical geometry and fundamental & Application concepts of calculus.

**UNIT I SET THEORY**

Sets – Concepts of sets – relationship between sets – operations – Venn diagrams. Arithmetic and Geometric Progression. (Simple problems). (11)

**UNIT II MATRIX ALGEBRA**

Basic concepts- Addition, Subtraction, Multiplication of matrices – determinants – Inverse of a matrix – Solution of simultaneous linear equations. (11)

**UNIT III DIFFERENTIATION AND INTEGRATION**

Simple differentiation –Application to Simple Business problems- Successive differentiation- maxima and minima. Elementary Integral Calculus – Definite and indefinite integrals of simple functions [ Excluding Trigonometric functions] – Application to Simple Business problems. (11)

**UNIT IV MATHEMATICS OF FINANCE**

Simple interest and compound interest. - Annuities – Present value- Sinking fund. (11)

**UNIT V ANALYTICAL GEOMETRY**

Straight Lines – Slopes – Parallel and Perpendicular Lines – Various forms of Equation of a straight line – Equation of circle. (11)

**COURSE OUTCOMES:**

On successful completion of the course, the students are able to

- Construct the set theory problems
- Solve the matrix problems
- Solve AP & GP problems
- Evaluate the simple differentiation and integration problems
- Apply Concepts of calculus in Business problems.
- Calculate interest and annuities
- Gain knowledge about the Straight lines, slope and circles.

**Total Periods : 55**

\* Note : The Question paper consists 20% Theory and 80% Problems

**TEXT BOOKS**

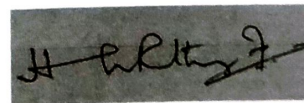
1. Navnitham Pa , “Business Mathematics and Statistics (B.Com)”  
S.Chand & Co. Ltd., Reprint 2015 - (Unit I,II,III&IV)
2. S. P. Rajagopalan, R. Sattanathan , “Business Mathematics” ,  
The McGraw – Hill Companies, 2<sup>nd</sup> edition, 2010 - ( Unit V )

**REFERENCE BOOK**

1. V.Sundaresan, S.D.Jeyaseelan, “An Introduction to Business Mathematics”,  
S.Chand & Co.Ltd., 1<sup>st</sup> edition 1974, Reprint 2013.



Mrs.R.SANTHAKUMARI  
(Course Coordinator)



Dr.HANNAH REVATHY F.  
(BOS Chairman)

# PERSONALITY, APTITUDE AND CAREER ENHANCEMENT (PACE – I)

Subject Code: 17CPE01

Common to all the UG streams admitted from AY 2017-18

## AIM:

Identifying individual students levels of communication and employability skills through assessments. Imparting the importance of soft skills and career planning for achieving goals, intra-personal skills through motivation and perception. Developing inter-personal skills, teamwork skills and emotional intelligence. Enhancing English language vocabulary and spoken communication skills.

## Course Objectives

To enable students to,

- To identify individual levels of communication and employability skills through assessments.
- To impart the importance of soft skills and career planning for achieving goals.
- To give an account of the importance of intra-personal skills through motivation and perception.
- To enhance of Basic English vocabulary like Nouns, Verbs, Tenses, Simple, Compound and Complex Sentences, Active & Passive Voice, Phrases, Synonyms, Antonyms, and Homonyms.
- To enhance English language vocabulary and spoken communication skills.

Semester	I
Credit	1
Paper type	Skill based
Max. Marks	100

**Unit I** Assessment of individual levels of communication skills, aptitude and employability skills; Psychometric test, SWOT analysis; Planning on setting goals.

**Unit II** Introduction to Career planning; Goal setting – Introduction to Soft Skills - Presentation skills - Intra-personal skills.

**Unit III** Emotional intelligence - Perception and Motivation.-Interpersonal Skills; Team work, styles in leadership.

**Unit IV** Enhancement of Basic English vocabulary; Parts of Speech, Nouns, Verbs, Tenses, Simple, Compound and Complex Sentences, Active and Passive Voice, Phrases, Synonyms, Antonyms, and Homonyms Descriptive words - Combining sentences, Sentence Formation and Completion.

**Unit V** Art of communication – the communication process - Word building and Role play; Exercise on English Language through symposiums and workshops.

**Instruction Hours per Week: 40**

## Course Outcomes

On the successful completion of the above course the student would be able to...

- Identify their individual level of communication, aptitude and employability skills by assessments to understand their competency.
- Plan the career and set their goals to achieve. Equipped with presentation skills and also intra and interpersonal skills.
- Enhanced in Basic English vocabulary and Communication through various exercises.

## References:

- 1) A Modern Approach to Verbal and Nonverbal Reasoning by Dr. R. S. Aggarwal
- 2) A Modern A Modern Approach to Verbal by Dr. R. S. Aggarwal
- 3) A Modern Approach to Nonverbal Reasoning by Dr. R. S. Aggarwal
- 4) A Practical Course in Spoken English by J.K.Gangal
- 5) Effective English Communication for you by V.Shamala
- 6) Developing Communication Skills by Krishna Mohan & Meera Banerji
- 7) English for Competitive Exams by Bhatnagar

## SEMESTER - II

<b>CORE III: 18CIB201 - FINANCIAL ACCOUNTING</b>	Semester	II Core
	Credit	4
	Max	CIA 30
	Mark	CE 70
	Total	100
	Hours	60

**Course Objective:** To enable the students to prepare different kinds of Financial Statements.

### **UNIT I - BRANCH ACCOUNTING** **12 Hours**

Branch accounts – objectives of branch accounts – types of branches – dependent branches – independent branch – accounting system.

### **UNIT II - DEPARTMENTAL ACCOUNTS** **12 Hours**

Departmental accounts – accounting procedure – allocating procedure – allocation of common expenses – interdepartmental transfer

### **UNIT III - ACCOUNTS RELATING TO HIRE-PURCHASE AND INSTALLMENT SYSTEM** **12 Hours**

Hire purchase and installment system – hire purchase trading account – stock and debtor system – installment system.

### **UNIT IV - ADMISSION, RETIREMENT AND DEATH OF A PARTNER** **12 Hours**

Partnership accounts – admission – retirement – death of a partner

### **UNIT V - DISSOLUTION, INSOLVENCY AND GRADUAL REALISATION AND PIECE MEAL DISTRIBUTION** **12 Hours**

Dissolution of partnership firm – dissolution accounts – insolvency of partners – gradual realization of assets and piecemeal distribution

<b>DISTRIBUTION OF MARKS:</b>	<b>Theory:</b>	<b>20%</b>	<b>Problem:</b>	<b>80%</b>
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**Course Outcomes:**

1. To familiarize the concept of Branch account and its system
2. To understand the Scope of departmental accounting
3. To introduce the system of Hire Purchasing
4. Enable the students to understand partnership account regarding admission transactions
5. To make the students understand the concept of dissolution

**Text books:**

1. T.S.Reddy&A.Murthy, "Financial Accounting", Margham Publications, Sixth Revision Edition, 2011.
2. P.C. Tulsian, " Financial Accounting", Tata MC Graw Hill Ltd, 2003.

**References:**

1. Assish K. Bhattacharyya, "Financial Accounting", Prentice of hall of India, 2002.
2. N. Vinayagam and B. Charumaki, "Financial Accounting", S.Chand& Company Ltd., 2002, Reprint – 2008.



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**CORE IV: 18CIB202 - PRINCIPLES OF GLOBAL MARKETING**

Semester	II Core
Credit	4
Max	CIA 30
Mark	CE 70
Total	100
Hours	60

**COURSE OBJECTIVES:** To understand the principles & concepts in Marketing to provide the knowledge of marketing management in the international perspective to develop marketing strategies for the dynamic markets.

**UNIT I**

**12 Hours**

Definition of Marketing - Marketing Management- Marketing concept - meaning Importance of marketing in developing countries - Functions of Marketing - Marketing environment: various environmental factors affecting the marketing function.

**UNIT II**

**12 Hours**

Buyer Behaviour - Buying motives. Market Segmentation - bases - Marketing strategy - Market Structure - Definition and types of channel - Channel selection & problems.

**UNIT III**

**12 Hours**

The Product - Types -consumer goods-industrial goods. Product Life Cycle (PLC) - Product mix - modification & elimination - packing - Developing new Products- strategies.

**UNIT IV**

**12 Hours**

Pricing: Meaning to Buyer & Seller - pricing policies – Objective factors influencing pricing decisions - Competitors action to price changes – multi product pricing. Physical distribution - Management of physical distribution - marketing risks.

**UNIT V**

**12 Hours**

Branding Decisions: Brand-Brand Image, Brand Identity-Brand Personality -Positioning and leveraging the brands-Brands Equity.

### COURSE OUTCOMES:

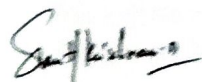
1. This course will bring the basic context of what is marketing.
2. The perspective of a buyer and the marketing strategies are studied.
3. The product and product mix and the product development strategies are concentrated here.
4. To gain knowledge on the buying and selling behavior of a customer and the physical distribution.
5. To make know about the brand image and brand positioning in the market.

### TEXTBOOKS

1. Global Marketing, Third Edition, by Warren J. Keegan and Mark C. Green, Prentice Hall, N.J. 2003. (ISBN 0-13-066998-9)
2. Philip .R. Cateora, John.L.Graham. Prasanth Salwan. International Marketing, Tata McGraw Hill, 13 th edition, (2008)

### REFERENCES

1. Philip Kotler - Marketing Management
2. Rajan Nair - Marketing Management
3. Cundiff and Still - Fundamentals of modern marketing
4. Nanda Kumar - Marketing Management



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<b>CORE V : 18CIB203 – COMPUTER PRACTICAL I – MS OFFICE</b>	Semester	II - Core
	Credit	4
	Max	CIA : 30
	Mark	CE : 70
	Total	100
	Hours	45

### COURSE OBJECTIVES

- To develop a strong foundation in the field of office automation..
- A student should grasp the basic concepts of Ms-Word, Ms-Excel, Power Point to understand the Desktop publishing.

### MS – WORD

1. **CREATING A DOCUMENT** - Entering the document - Saving the document - Editing a document already saved to disk - Find and replace operations - Getting around the document - Printing the document.
2. Preparing a newsletter: To prepare a newsletter with borders, two columns text, header and footer and inserting a graphic image and page layout for a newspaper advertisement
3. Prepare an application letter and resume applying for a job using mail merge concept.
4. **TABLES** - Inserting clip arts - Symbols (borders / shading) – Prepare an invoice

### MS – EXCEL

5. **CREATING A SPREADSHEET** - Starting a new worksheet - Entering the three different types of data in a worksheet - Creating simple formulas - decimal points - Editing data in a worksheet - Saving a Formatted data for worksheet - Exiting excel.
6. Worksheet preparation for student mark sheet.
7. Prepare a chart to study the growth of export and import in India in the last 5 years

### MS – POWER POINT

8. Prepare an organization Chart for a company.
9. Perform frame movement by inserting clip arts or pictures and use animation and slideshow.
10. Prepare a power point presentation of a company of your choice.

**Total Period: 45**

### Course Outcome:

- To understand various concepts in Ms-Word.
- To understand various techniques in Ms-Excel to administer the hotel industry
- To make presentations using Ms-Power point to advertise in the field of hotel management

**TEXT BOOK:**

1. Joan Lambert & Curtis Frye ,”Microsoft Office 2016 Step by Step” , PUBLISHED BY Microsoft Press A division of Microsoft Corporation One Microsoft Way Redmond, Washington 2015
2. N.Krishnan, “Computer fundamentals and windows with internet technology” SCITECH Publications,4<sup>th</sup> Edition,2001



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**18MATC02 –BUSINESS STATISTICS**  
(Common to all branches of Commerce)

Semester	II
Credit	4
Paper Type	Allied
Max. Marks	CIA -30 CE -70 TOTAL =100

### COURSE OBJECTIVES

To enable the students to learn and gain the fundamental knowledge about the concepts of basic statistics, averages, measures of dispersion, correlation and regression, probability, index numbers and time series.

### UNIT I STATISTICS

Meaning and scope – Source of data – Collection of data – primary and secondary – Methods of primary data collection – Editing secondary data – Classification and Tabulation – Presentation of data by Diagrams – Bar diagram and Pie diagram – Graphic representation of frequency distribution. (11)

### UNIT II AVERAGES AND MEASURES OF DISPERSION

Simple and weighted Mean, Median and Mode, Geometric mean and Harmonic mean – their computation – Properties and uses. (11)  
Mean Deviation, Standard deviation and Co-efficient of variation.

### UNIT III INDEX NUMBER

Methods of construction – Aggregative and Relative types – Tests of an index number – Wholesale and cost of living index – Uses. (11)

### UNIT IV CORRELATION AND REGRESSION

Meaning and definition – Scatter diagram – Karl Pearson's correlation co-efficient – Computation and Interpretation – Rank Correlation. (11)  
Meaning of regression and linear prediction – Regression in two variables – Uses of regression.

### UNIT V TIME SERIES AND PROBABILITY

Meaning – Components – Models – Business forecasting – methods of Estimating Trend – graphic , semi average, moving average and least square method – Seasonal variation –method of simple average only. (11)  
Basic concepts of probability, Addition Theorem and Multiplication theorem (Statements only) Simple problems.

### COURSE OUTCOMES

After the completion of the course the students will be able to

- Gain knowledge about basis of statistics.
- Solve problems on averages and dispersion.
- Gain knowledge about the index numbers.
- Analyze using correlation and regression.
- Apply the concepts of time series and probability.

**Total Periods : 55**

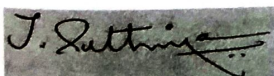
\* Note : The Question paper consists 20% Theory and 80% Problems

### TEXT BOOK


1. Navnitham Pa , "Business Mathematics and Statistics (B.Com)" S.Chand & Co. Ltd reprint 2017.

### REFERENCE BOOKS

1. R. S. N. Pillai & V. Bagavathi "Statistics" S.Chand & Co. ltd, 1<sup>st</sup> edition 1984, Reprint 2016.
2. S.P.Gupta: "Statistical Methods" 1<sup>st</sup> Edition 1969, Reprint 2017.



**Ms.J.SINTHIYA**  
(Course Coordinator)



**Dr.HANNAH REVATHY F.**  
(BOS Chairman)

# PERSONALITY, APTITUDE AND CAREER ENHANCEMENT (PACE – II)

Subject Code: 17CPE02

Common to all the UG streams Common to all the UG streams admitted from AY 2017-18

## AIM:

To enrich students with the Fundamentals of English Grammar, communication skills and professional grooming. Equip them on the techniques of Group Discussion, public speaking, debate, extempore and quiz etc.

## Course Objectives

To enable students to,

- Revise the Fundamentals of English Grammar
- Identify the importance of communication skills and professional grooming.
- Equipped with the techniques of Group Discussion
- Enhanced with techniques such as public speaking, debate, extempore and quiz etc.

Semester	II
Credit	1
Paper Type	Skill based
Max. Marks	100

## Unit I

English language enhancement- Business Idioms- Indianisms in English- Common Errors in Pronunciation - Signposts in English- Verbal ability-Articles-Parts of speech-Phrases, clauses and modifiers - errors in tenses - prepositional errors – parallelism errors – mood, conditionals and multiple usages.

## Unit II

English listening- hearing Vs. listening - Nonverbal communication – Appearance, dressing and grooming - Tips to maintain good impression at work - business etiquette – basic postures and gestures and table manners, Body language - dealing with people communication - media etiquette - telephone etiquette, email etiquette.

## Unit III

Group discussion, interviews and presentation skills - Group behaviour – Team Work – Team building – Open and Closed group discussions.

## Unit IV

Public speaking skills – Social Phobia – Eliminating Fear - Organizing speech and effective delivery – Common etiquette of Public speaking - opening and closing of speech, audience management and styles.

## Unit V

Exercises on Resume writing - Public speaking, Group discussion, debate, extempore, quiz and contemporary group play and role play.

**Instruction Hours per Week: 40 Hours**

## Course Outcomes

On the successful completion of the above course the student would be able to...

- Identify Fundamental of English grammar and Common errors of Pronunciation and Parts of speech.
- Equipped with the Art of Communication both verbally and non-verbally with business etiquette.
- Present in GD, Interview along with the ability of effective team work and group behavior.
- Present public speaking without fear and with fundamental social etiquettes.
- Equipped in the various exercises like GD, Debate, Extempore and so on.

## References:

- 1) A Modern Approach to Verbal and Nonverbal Reasoning by Dr. R. S. Aggarwal
- 2) A Modern A Modern Approach to Verbal by Dr. R. S. Aggarwal
- 3) A Modern Approach to Nonverbal Reasoning by Dr. R. S. Aggarwal
- 4) A Practical Course in Spoken English by J.K.Gangal
- 5) Effective English Communication for you by V.Shamala
- 6) Developing Communication Skills by Krishna Mohan & Meera Banerji
- 7) English for Competitive Exams by Bhatnagar

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Nava India, Coimbatore-641 006, Tamil Nadu, India.

**SYLLABUS  
B.Com IB**



**DEPARTMENT OF INTERNATIONAL BUSINESS**

**ACADEMIC YEAR 2018-2019**

**(2018 BATCH)**



# SRI RAMAKRISHNA COLLEGE OF ARTS AND SCIENCE (Autonomous)

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S.N.R. College Road, Coimbatore-641 006, Tamil Nadu, India.

Phone: (0422) 2562788 Fax: (0422) 2560387 Website: [www.snrsonscollege.org](http://www.snrsonscollege.org)

**"Scheme of Examination along with Distribution of Marks and credits"**

**CBCS PATTERN UNDER GRADUATE PROGRAMMES**

**Sri Ramakrishna College of Arts & Science, Coimbatore-641 006**

**B.Com IB Degree Course**

(For the students admitted during the academic year 2018 - 2019 and onwards)

Part	Study Components and Course Title	CIA - \$	Compreh ensive Exam	Total	Credit
<b>Semester - I</b>					
I	Language - I 18T01 - I/ Hindi - I /French - I/ Malayalam - I	30	70	100	3
II	18E01 English for Communication - I	30	70	100	3
III	CORE I - 18CIB101- Principles of Accountancy	30	70	100	4
III	CORE II - 18CIB102 - Introduction to International Business Management	30	70	100	4
III	Allied I - 18MATC01 - Business Mathematics	30	70	100	4
IV	18ES01 Environmental Studies #	100	-	100**	1
IV	18CPE01 - PACE - I @	-	100	100**	1
IV	18COAJC1 - JOC				1\$
					20
<b>Semester - II</b>					
I	Language : 18TO Tamil -II/ 18H02 Hindi - II/18F02 French -II/ 18M02 Malayalam -II	30	70	100	3
II	18E02- English II	30	70	100	3
III	Core III - 18CIB201 - Financial Accounting	30	70	100	4
III	Core IV - 18CIB202 - Principles of Global Marketing	30	70	100	3
III	Core V - 18CIB203 - Computer Practical I - MS Office	30	70	100	3
III	Allied II - 18MATC02 - Statistical Methods	30	70	100	4
IV	18VE01 Value Education #	100	-	100**	1
IV	18CPE02 - PACE - II @	-	100	100**	1
IV	18COAJC2 - JOC				1\$
					22

<b>Semester – III</b>					
III	Core VI – 18CIB301 - Higher Financial Accounting	30	70	100	4
III	Core VII – 18CIB302 - International Trade Procedures & Documentation	30	70	100	4
III	Core VIII – 18CIB303 - Logistics Management	30	70	100	4
III	18COA101 - Open Elective - I	30	70	100	3
III	Allied III - Macro Economics	30	70	100	4
III	Skill based Subject - I International Human Resource Management	30	70	100	3
IV	18BT01/18AT01 Basic Tamil I/Advanced Tamil I #	100**		100**	1\$
IV	18CPE03 – PACE III @		100**	100**	2
IV	18COAJC3 - JOC				1\$
					24
<b>Semester – IV</b>					
III	Core IX – 18CIB401 - Corporate Accounting I	30	70	100	4
III	Core X – 18CIB402 - Branding and Brand Management	30	70	100	4
III	Core XI – 18CIB403 GST and International Business Implications	30	70	100	4
III	Elective I Intellectual Property Rights (IPR)	30	70	100	4
III	Allied IV - Foreign Language French / Spanish	30	70	100	4
III	Skill based Subject II Computer Practical II - Tally	30	70	100	3
III	18CIB404 - Industrial Training	Grading			
IV	18BT02/18AT02 Basic Tamil II/Advanced Tamil II #	100**		100**	1\$
IV	PACE IV @		100**	100**	2
IV	JOC IV				1\$
					25
<b>Semester – V</b>					
III	Core XII – 18CIB501 - Corporate Accounting II	30	70	100	4
III	Core XIII – 18CIB502 - FOREX and Investment Management	30	70	100	4
III	Core XIV 18CIB503 - International Strategic management	30	70	100	4
III	Core XV 18CIB504 - Cost Accounting	30	70	100	4

III	18COA102 - Open Elective - II	30	70	100	3
III	Skill based subject III Global Financial Management	30	70	100	3
IV	18CPE05 – PACE V @		100**	100**	1
IV	18COAJC5 - JOC				1\$
					23
<b>Semester – VI</b>					
III	Core XVI – 18CIB601 - Management Accounting	30	70	100	4
III	Core XVII – 18CIB602 - Shipping and Air Cargo Management	30	70	100	4
III	Core XVIII – 18CIB 603 - Entrepreneurship and New Venture planning	30	70	100	4
III	Core XIX – 18CIB604 - Management Information System	30	70	100	3
III	Skill based subject IV INCO Terms and EXIM Documentation	30	70	100	3
III	Elective II Financial Markets and Institutions	30	70	100	4
III	Core XX – 18CIB605 - Project work and viva voce	20	80	100	3
V	Extension activities @ NSS/ NCC/ SPORTS/ YRC/ Yoga/ SWACH BHARATH ABIYAN		100	100**	1
					26

**\$ Extra Credit Course for the candidates who opted other Languages in Part – I.**  
**# No Comprehensive Examinations. Only Continuous Internal Assessment (CIA).**  
**@ No Continuous Internal Assessment (CIA). Only Comprehensive Examinations.**  
**\*\*Marks will not be included in CGPA calculations.**  
**\*\*\* Only Grading – Exemplary, Very Good and Good**

Elective – I	A - E-Commerce
	B -Textile Merchandising
	C - International Human Resource Management
Elective – II	A - Tourism and Travel Management
	B - Supply Chain management
	C - Financial Derivatives

List of Open Elective papers offered by the department	
Open Elective - I	Logistics Management
Open Elective - II	Export Documentation

Summary							
Part	Subject	Papers	Credit	Total Credit	Paper	Marks	Total Marks
Part I	Languages	2	3	6	2	100	200
Part II	English	2	3	6	2	100	200
Part III	Core I	4	3	12	4	100	400
	Core II	16	4	64	16	100	1600
	Allied	4	4	16	4	100	400
	Open Electives	2	3	6	2	100	200
	Electives	2	4	8	2	100	200
	Skill Based	4	3	12	4	100	400
							<b>3600</b>
Part IV	Lang	2	1	2\$	2	100	200**
	Pace	3	1	3	5	100	500**
		2	2	4			
	EVS & VE	2	1	2	2	100	200**
Part V	@ Extension	1	1	1	1	100	100**
	Total			<b>140</b>			

\$ - Extra Credit Courses

CIA: Continuous Internal Assessment

CE: Comprehensive Examination

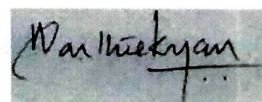
\*\* - Not Included in Total Marks

Total Marks for the Program: 3600

Total Credits for the Programme: 140



Dr. I. Parvin Banu  
Course Coordinator



Dr. L. Karthikeyan  
Chairman, Board of Studies in B.Com IB  
Sri Ramakrishna College of Arts and Science  
Coimbatore - 641006

<b>CORE III: 18CIB201 - FINANCIAL ACCOUNTING</b>	Semester	II Core
	Credit	4
	Max	CIA 30
	Mark	CE 70
	Total	100
	Hours	60

**Course Objective:** To enable the students to prepare different kinds of Financial Statements.

**UNIT I - BRANCH ACCOUNTING**

**12 Hours**

Branch accounts – objectives of branch accounts – types of branches – dependent branches – independent branch – accounting system.

**UNIT II - DEPARTMENTAL ACCOUNTS**

**12 Hours**

Departmental accounts – accounting procedure – allocating procedure – allocation of common expenses – interdepartmental transfer

**UNIT III - ACCOUNTS RELATING TO HIRE-PURCHASE AND INSTALLMENT SYSTEM**

**12 Hours**

Hire purchase and installment system – hire purchase trading account – stock and debtor system – installment system.

**UNIT IV - ADMISSION, RETIREMENT AND DEATH OF A PARTNER**

**12 Hours**

Partnership accounts – admission – retirement – death of a partner

**UNIT V - DISSOLUTION, INSOLVENCY AND GRADUAL REALISATION AND PIECE MEAL DISTRIBUTION**

**12 Hours**

Dissolution of partnership firm – dissolution accounts – insolvency of partners – gradual realization of assets and piecemeal distribution

<b>DISTRIBUTION OF MARKS:</b>	<b>Theory:</b>	<b>20%</b>	<b>Problem:</b>	<b>80%</b>
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**Course Outcomes:**

1. To familiarize the concept of Branch account and its system
2. To understand the Scope of departmental accounting
3. To introduce the system of Hire Purchasing
4. Enable the students to understand partnership account regarding admission transactions
5. To make the students understand the concept of dissolution

**Text books:**

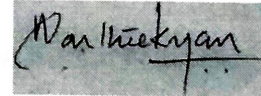
1. T.S.Reddy&A.Murthy, "Financial Accounting", Margham Publications, Sixth Revision Edition, 2011.
2. P.C. Tulsian, " Financial Accounting", Tata MC Graw Hill Ltd, 2003.

**References:**

1. Assish K. Bhattacharyya, "Financial Accounting", Prentice of hall of India, 2002.
2. N. Vinayagam and B. Charumaki, "Financial Accounting", S.Chand& Company Ltd., 2002, Reprint – 2008.



Verified By  
Dr. I. Parvin Banu



Approved By  
Dr. L. Kartikeyan

<b>CORE IV: 18CIB202 - PRINCIPLES OF GLOBAL MARKETING</b>	Semester	II Core
	Credit	4
	Max	CIA 30
	Mark	CE 70
	Total	100
	Hours	60

**COURSE OBJECTIVES:** To understand the principles & concepts in Marketing to provide the knowledge of marketing management in the international perspective to develop marketing strategies for the dynamic markets.

#### UNIT I

**12 Hours**

Definition of Marketing - Marketing Management- Marketing concept - meaning Importance of marketing in developing countries - Functions of Marketing - Marketing environment: various environmental factors affecting the marketing function.

#### UNIT II

**12 Hours**

Buyer Behaviour - Buying motives. Market Segmentation - bases - Marketing strategy - Market Structure - Definition and types of channel - Channel selection & problems.

#### UNIT III

**12 Hours**

The Product - Types -consumer goods-industrial goods. Product Life Cycle (PLC) - Product mix - modification & elimination - packing - Developing new Products- strategies.

#### UNIT IV

**12 Hours**

Pricing: Meaning to Buyer & Seller - pricing policies – Objective factors influencing pricing decisions - Competitors action to price changes – multi product pricing. Physical distribution - Management of physical distribution - marketing risks.

#### UNIT V

**12 Hours**

Branding Decisions: Brand-Brand Image, Brand Identity-Brand Personality -Positioning and leveraging the brands-Brands Equity.

### **COURSE OUTCOMES:**

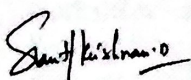
1. This course will bring the basic context of what is marketing.
2. The perspective of a buyer and the marketing strategies are studied.
3. The product and product mix and the product development strategies are concentrated here.
4. To gain knowledge on the buying and selling behavior of a customer and the physical distribution.
5. To make know about the brand image and brand positioning in the market.

### **TEXTBOOKS**

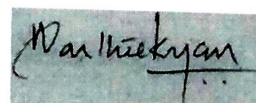
1. Global Marketing, Third Edition, by Warren J. Keegan and Mark C. Green, Prentice Hall, N.J. 2003. (ISBN 0-13-066998-9)
2. Philip .R. Cateora, John.L.Graham. Prasanth Salwan. International Marketing, Tata Mcgraw Hill, 13 th edition, (2008)

### **REFERENCES**

1. Philip Kotler - Marketing Management
2. Rajan Nair - Marketing Management
3. Cundiff and Still - Fundamentals of modern marketing
4. Nanda Kumar - Marketing Management



Verified By  
Dr. D. Santhana Krishnan



Approved By  
Dr. L. Karthikeyan

<b>CORE V : 18CIB203 – COMPUTER PRACTICAL I – MS OFFICE</b>	Semester	II - Core
	Credit	3
	Max	CIA : 30
	Mark	CE : 70
	Total	100
	Hours	45

**COURSE OBJECTIVES**

- To develop a strong foundation in the field of office automation..
- A student should grasp the basic concepts of Ms-Word, Ms-Excel, Power Point to understand the Desktop publishing.

**MS – WORD**

1. **CREATING A DOCUMENT** - Entering the document - Saving the document - Editing a document already saved to disk - Find and replace operations - Getting around the document - Printing the document.
2. Preparing a newsletter: To prepare a newsletter with borders, two columns text, header and footer and inserting a graphic image and page layout for a newspaper advertisement
3. Prepare an application letter and resume applying for a job using mail merge concept.
4. **TABLES** - Inserting clip arts - Symbols (borders / shading) – Prepare an invoice

**MS – EXCEL**

5. **CREATING A SPREADSHEET** - Starting a new worksheet - Entering the three different types of data in a worksheet - Creating simple formulas - decimal points - Editing data in a worksheet - Saving a Formatted data for worksheet - Exiting excel.
6. Worksheet preparation for student mark sheet.
7. Prepare a chart to study the growth of export and import in India in the last 5 years

**MS – POWER POINT**

8. Prepare an organization Chart for a company.
9. Perform frame movement by inserting clip arts or pictures and use animation and slideshow.
10. Prepare a power point presentation of a company of your choice.

**Course Outcome:****Total Period: 45**

- To understand various concepts in Ms-Word.
- To understand various techniques in Ms-Excel to administer the EXIM Industry
- To make presentations using Ms-Power point to advertise in the field Export and Import

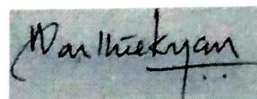
**TEXT BOOK:**

1. Joan Lambert & Curtis Frye ,”Microsoft Office 2016 Step by Step” , PUBLISHED BY Microsoft Press A division of Microsoft Corporation One Microsoft Way Redmond, Washington 2015
2. N.Krishnan, “Computer fundamentals and windows with internet technology” SCITECH Publications,4<sup>th</sup> Edition,2001



Verified By

Dr. I. Parvin Banu



Approved By

Dr. L. Karthikeyan

**18MATC02 –BUSINESS STATISTICS**  
(Common to all branches of Commerce)

Semester	II
Credit	4
Paper Type	Allied
Max. Marks	CIA -30 CE -70 TOTAL =100

**COURSE OBJECTIVES**

To enable the students to learn and gain the fundamental knowledge about the concepts of basic statistics, averages, measures of dispersion, correlation and regression, probability, index numbers and time series.

**UNIT I STATISTICS**

(11)

Meaning and scope – Source of data – Collection of data – primary and secondary – Methods of primary data collection – Editing secondary data – Classification and Tabulation – Presentation of data by Diagrams – Bar diagram and Pie diagram – Graphic representation of frequency distribution.

**UNIT II AVERAGES AND MEASURES OF DISPERSION**

(11)

Simple and weighted Mean, Median and Mode, Geometric mean and Harmonic mean – their computation – Properties and uses.  
Mean Deviation, Standard deviation and Co-efficient of variation.

**UNIT III INDEX NUMBER**

(11)

Methods of construction – Aggregative and Relative types – Tests of an index number – Wholesale and cost of living index – Uses.

**UNIT IV CORRELATION AND REGRESSION**

(11)

Meaning and definition – Scatter diagram – Karl Pearsons's correlation co-efficient – Computation and Interpretation – Rank Correlation.  
Meaning of regression and linear prediction – Regression in two variables – Uses of regression.

**UNIT V TIME SERIES AND PROBABILITY**

(11)

Meaning – Components – Models – Business forecasting – methods of Estimating Trend – graphic , semi average, moving average and least square method – Seasonal variation –method of simple average only.  
Basic concepts of probability, Addition Theorem and Multiplication theorem (Statements only) Simple problems.

**COURSE OUTCOMES**

After the completion of the course the students will be able to

- Gain knowledge about basis of statistics.
- Solve problems on averages and dispersion.
- Gain knowledge about the index numbers.
- Analyze using correlation and regression.
- Apply the concepts of time series and probability.

**Total Periods : 55**


**\* Note : The Question paper consists 20% Theory and 80% Problems**

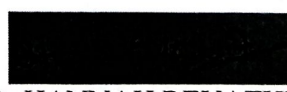
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2. S.P.Gupta: "Statistical Methods" 1<sup>st</sup> Edition 1969, Reprint 2017.

  
Ms.J.SINTHIYA  
(Course Coordinator)

  
Dr.HANNAH REVATHY F.  
(BOS Chairman)

# **SYLLABUS**

## **B.Com (IB)**

**DEPARTMENT OF INTERNATIONAL BUSINESS**

**Sri Ramakrishna College of Arts and Science  
(Autonomous)**

**(Formerly SNR Sons College)**

Approved by Govt of Tamilnadu, UGC & AICTE, New Delhi

Re-Accredited with "A" Grade by NAAC

AN ISO 9001:2015 Certified Institution

Affiliated to Bharathiar University

Coimbatore - 06



**BATCH 2018 - 2020**

**With effective from 2018 onwards**



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Phone: (0422) 2562788 Fax: (0422) 2560387 Website: www.srcas.ac.in



"Scheme of Examination along with Distribution of Marks and Credits"

CBCS PATTERN

UNDER GRADUATE PROGRAMMES

B.Com IB Degree Course

(For the students admitted during the academic year 2018 – 2020 and onwards)

Part	Study Components and Course Title	Instructional Hours/Week	CIA	CE	Total	Credit
<b>SEMESTER I</b>						
I	<b>Language :</b> 18TO1 Tamil – I/ 18H01 Hindi – I/18F01 French – I/ 18M01 Malayalam -I	5	30	70	100	3
II	18E01 -English I	5	30	70	100	3
III	<b>Core I</b> 18CIB101 – Principles of Accountancy	6	30	70	100	4 ✓
III	<b>Core II</b> 18CIB102 – Introduction to International Business Management	6	30	70	100	3 ✓
III	<b>Allied I</b> 18MATC01 - Business Mathematics	6	30	70	100	4 ✓
IV	18ES01 Environmental Studies #	2	100	-	100**	1
IV	18CPE01 – PACE – I @	2		100	100**	1
IV	18CIBJC1- JOC					1*
<b>SEMESTER II</b>						
I	<b>Language :</b> 18TO2 Tamil –II/ 18H02 Hindi – II/18F02 French –II/ 18M02 Malayalam -II	5	30	70	100	3
II	18E02- English II	5	30	70	100	3
III	<b>Core III</b> 18CIB201 - Financial Accounting	6	30	70	100	4 ✓
III	<b>Core IV</b> 18CIB202 - Principles of Global Marketing	4	30	70	100	3 ✓
III	<b>Core V</b> 18CIB203 - Computer Practical I – MS Office	3	40	60	100	4 ✓
III	<b>Allied II</b> 18MATC02 - Statistical Methods	5	30	70	100	4 ✓
IV	18VE01 Value Education #	2	100	-	100**	1
IV	18CPE02 – PACE – II @	2		100	100**	1
IV	18CIBJC2- JOC					1*

### SEMESTER III

III	Core VI 18CPAC02 - Corporate Accounting I	5	ONLINE -	30	70	100	4	✓
III	Core VII 18CIB302 - International Trade Procedures & Documentation	5	20	30	70	100	4	✓
III	Core VIII 18COAC01 - SWAYAM COURSE	5	20	30	70	100	4	✓
III	Allied IN 18CIB304 - Banking and Insurance	5	20	30	70	100	4	✓
III	Skill based Subject - I 18CIB305 - Company Law ✓	4	20	30	70	100	4	✓
III	18CIB101 - Open Elective - I	5	20	30	70	100	3	
IV	18BT01/18AT01 Basic Tamil I/Advanced Tamil I #	2		100	-	100**	1\$	
IV	18CPE03 - PACE III @	2		-	100	100**	1	
IV	18CIBJC3- JOC						1\$	

### SEMESTER IV

III	Core IX 18CPAC03 - Corporate Accounting II - IB	6		30	70	100	4	✓
III	Core X 18CPAC01 - Income Tax Law and Practice ✓	6		30	70	100	4	✓
III	Core XI 18CIB403 - <del>Branding and Brand Management</del> <sup>BRM</sup>	4		30	70	100	3	✓
III	Elective I 18CIB404 - Intellectual Property Rights (IPR) ✓	4		30	70	100	4	✓
III	Allied IV 18ECO3 - Economics for Finance ✓	5		30	70	100	4	✓
III	Skill based Subject II 18CIB405 - Computer Practical II - Tally ✓	3		40	60	100	3	✓
IV	18BT02/18AT02 Basic Tamil II/Advanced Tamil II #	2		100	-	100**	1\$	
IV	18CPE04 - PACE IV @	2		-	100	100**	2	
IV	18CIBJC4 - JOC						1\$	

SEMESTER V						
III	Core XII 18CO501 - Cost Accounting	6	30	70	100	4 ✓
III	Core XIII 18CIB502 - FOREX and Investment Management	6	30	70	100	3 ✓
III	Core XIV 18CIB503 - International Strategic Management	5	30	70	100	4 ✓
III	Core XV 18CIB504 - Logistics Management	5	30	70	100	4 ✓
III	18CIB102- Open Elective - II	4	30	70	100	3
III	Skill based subject III 18CIB505 - Global Financial Management	4	30	70	100	4 ✓
IV	18CPE05 - PACE V @	2	-	100	100**	2
IV	18CIBJC5 - JOC					15
SEMESTER VI						
III	Core XVI 18COA601 - Management Accounting	6	30	70	100	4 ✓
III	Core XVII 18CIB602 - Shipping and Air Cargo Management	6	30	70	100	4 ✓
III	Core XVIII 18CIB603 - Entrepreneurship and New Venture planning	6	30	70	100	3 ✓
III	Core XIX 18CIB604 - Business Ethics	5	30	70	100	4 ✓
III	Core XX 18CIB605 - Project work and viva voce		30	70	100	3 ✓
III	Elective II 18BPSCE02 - Goods and Service Tax (GST) & Customs Law	4	30	70	100	4 ✓
III	Skill based subject IV 18CIB606 - INCO Terms and EXIM Documentation	3	30	70	100	4 ✓
V	Extension Activities @NSS/NCC/SPORTS/YRC/YOGA/SWATC H BHAATH ABIYAN			100	100**	1

\$ Extra credit courses for the candidates who opted other languages in Part - I

# No Comprehensive Examinations. Only Continuous Internal Assessment(CIA)

@ No Continuous Internal Assessment (CIA). Only Comprehensive Examinations.

\*\* Marks will not be included in CGPA calculations.

\*\*\* Only Grading - Exemplary, very Good and Good

**List of Elective papers (Can choose any one of the paper as Electives)**

Elective - I	A	E-Commerce
	B	Textile Merchandising
	C	Intellectual Property Rights
Elective - II	A	Tourism and Travel Management
	B	Supply Chain management
	C	Goods and Service Tax (GST) & Customs Law

**List of Open Elective papers offered by the dept.**

Open Elective - I	Logistics Management
Open Elective - II	Export Documentation

**Summary**

Part	Subject	Papers	Credit	Total credits	Papers	marks	Total marks
Part I	Languages	2	3	6	2	100	200
Part II	English	2	3	6	2	100	200
Part III	Core I	62	3	186	62	100	600 ✓
	Core II	1418	4	5672	1418	100	1400 ✓
	Allied	4	4	16	4	100	400 ✓
	OPEN ELECTIVES	2	3	6	2	100	200
	Electives	2	3	6	2	100	200
	Skill Based	4	3	1612	4	100	200
							<b>3600</b>
	Lang.	2	1	2\$	2	100	200**
Part IV	PACE	3	1	3	5	100	500**
		2	2	4			
	EVS & VE	2	1	2	2	100	200**
Part V	@ Extension	1	1	1	1	100	100**
	Total			<b>140</b>			

\$ - Extra credit courses  
MARKS


\*\* - NOT INCLUDED IN TOTAL

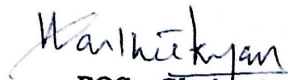
CIA - Continuous Internal Assessment

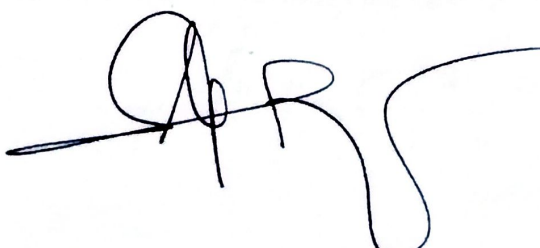
Total Marks for the Programme: 3600

CE - Comprehensive Examination

Total Credits for the Programme: 140

  
Syllabus Coordinator

  
BOS - Chairman



**18 CPAC02-CORPORATE ACCOUNTING - I**  
(Common for BCom-PA, BCom-CA, BCom-IB and BCom-IT)

Semester	III Core
Credit	4
Max Mark	CIA : 30
	CE : 70
Total	100

**COURSE OBJECTIVE:**

After the successful completion of the course, the student should have a thorough knowledge on the accounting practice prevailing in the Corporate.

**PREREQUISITE**

- Advanced Accountancy

<b>UNIT I</b>	<b>Issue of Shares</b> Issue of Shares - Meaning, Definition – Par and Premium – Under Subscription and Over Subscription – Pro-rata allotment - Forfeiture & Reissue of Shares – Surrender of Shares – Right Issue - Bonus Issue – Underwriting of shares – Marked and Unmarked Application (Excluding Firm underwriting).	Periods <b>12</b>
<b>UNIT II</b>	<b>Redemption of Preference Shares and Debentures</b> Meaning – Guidelines for issue and Redemption of Preference Shares – Redemption at Par and Premium – Redemption out of Revenue reserve and out of Fresh issue – Bonus issue out of Accumulated Profits – Issue of Debentures - Redemption of Debentures.	<b>12</b>
<b>UNIT III</b>	<b>Profit Prior to Incorporation, Valuation of Goodwill and Shares</b> Profit Prior to Incorporation – Meaning – Calculation of Time Ratio – Sales Ratio – Determination and Treatment of Pre-Incorporation and Post Incorporation Profits -Meaning of Goodwill – Factors affecting valuation of Goodwill – Need and Methods of Valuation of Goodwill – Valuation of Shares – Needs and Methods of Valuation of Shares.	<b>12</b>
<b>UNIT IV</b>	<b>Financial Statements</b> Objectives of Financial Statements – Preparation and Presentation of Financial Statements – Form and Content of Profit & Loss Account and Profit & Loss Appropriation Account – Calculation of Managerial Remuneration – Form of Balance Sheet.	<b>12</b>
<b>UNIT V</b>	<b>Liquidation of Companies</b> Liquidation – Meaning and Definition – Modes of Winding Up – Statement of Affairs and Deficiency Account – Liquidators Final Statement of Accounts.	<b>12</b>
<b>Total periods</b>		<b>60</b>



**DISTRIBUTION OF  
MARKS:**

**Theory: 20%      Problem: 80%**

**COURSE OUTCOME:**

Upon successful completion of the course a student will be able to:

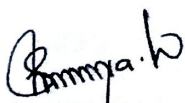
- Specify the basic requirements for a corporate group.
- Determine the procedure for issue and redemption of shares and debentures.
- Provide Knowledge on computation of Goodwill.
- Prepare the financial statements relating to company.
- Estimate the process of liquidation of companies.

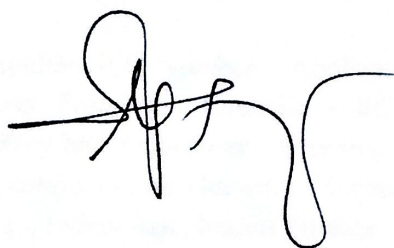
**TEXT BOOKS:**

**1.T.S.Reddy & Dr. A. Murthy, *Corporate Accounting*, Margham Publications, 23<sup>rd</sup> revised edition 2017.**

**REFERENCE BOOKS:**

1. Gupta R.L. & Radhaswamy M.-*Corporate Accounts- Theory Method and Application* Sultan Chand,2006
2. S.P. Jain and K.L.Narang, *Advanced Accounting*, Volume I, Kalyani Publishers, 23<sup>rd</sup> revised edition 2017
3. Dr. M.A. Arulanandam, Dr. K.S. Raman-*Advanced Accountancy*, Part-I- Himalaya Publications – 6<sup>th</sup> Edition 2017
4. Shukla M.C., Grewal T.S. & Gupta S.L.-*Advanced Accountancy* –S.Chand & Co,2016
5. T.S. Reddy & A.Murthy -*Financial Accounting* –Margham Publishers-2012

  
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## SEMESTER - III

<b>CORE VII: 18CIB302 - INTERNATIONAL TRADE PROCEDURES AND DOCUMENTATION</b>	Semester	III - Core
	Credit	4
	Max	CIA : 30
	Mark	CE : 70
	Total	100

### Course Objectives:

*Trade procedures and documentation formalities are a critical part of International Business Management. This subject aims at imparting knowledge of trade procedures and documentation formalities with a view to enable the participants to develop a systematic approach in handling trade transaction and incidental paper work (export and import documentation).*

#### Unit I

**12 hours**

International Market Research – Strategies, Product Planning - Cost estimation, sales Forecast - Different Registers - Significance of Documentation & Related procedures - Export management - Organisation Structure.

#### Unit II

**12 hours**

Export and Import Policy and Procedures - Preliminary information - Export sales Quotation - Different Incoterms - Methods of payments - Shipping & distribution - After sales service – Customer complaint and conflict resolution.

#### Unit III

**12 hours**

Pre-requisites: PAN Number, IEC Number - Application & Related documents for IEC - Role of DGFT - Export Promotion Councils – RCMC - Other related procedures of registration - Import Policy and Procedures - licensing rules, Conditions and Obligations of Importers - Different Custom Duties (Import) - Customs administration and procedures – Clearance of Import cargo, Indian case, Import Finance.

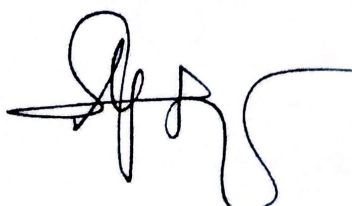
#### Unit IV

**12 hours**

Exchange Control Regulations: RBI Guide Lines - Authorized Dealers - FERA/FEMA - Permitted Currencies – ACU - Export Realization - Procedure & Related documents - Trends in India's Export & Import.

#### Unit V

**12 hours**



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 - Legalization of documents - Bank Certificate of Export & Realization.

### Course Outcomes:

On completion of the course the students can able to

- *Communicate effectively using basic international business vocabulary with specific emphasis on terms associated with international trade and import / export operations. - L3*
- *Define the implications of foreign trade policy, and to evaluate the legal implications in the area of exports and imports. - L1, L3*
- *Identify sources of information on export restrictions and documentation associated with foreign shipping in order to facilitate export compliance for the exporting organization – L2*
- *Identify the role of govt. & semi-govt. organizations and can able to assess the various terms and conditions of export finance – L2*
- *Evaluate and justify the various documents for processing export and import orders.- L3*

### Books:

- Export-Import Procedures and Documentation, by Jain Khuspat S. Himalaya Publishing House, 2017 Edition.
- Export Import Procedures - Documentation and Logistics, by C. Rama Gopal, New Age International Publishers, 2010 Publication.
- Foreign Trade Policy 2015-20, Hand book of Procedures, Chapter III

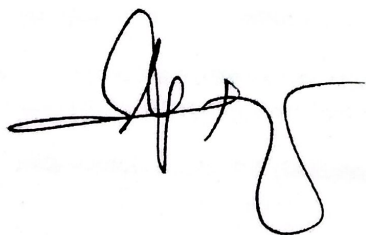
### References:

- Import – Do it yourself - M. I. Mahajan
- Export management - Dr. Varma Ana Aggarwal
- A Guide on Export Policy procedures and Documentation - M. I. Mahajan
- 100% Export oriented Units –Special Economic Zones - S. M. Bhat Nagar
- Import Management - M. I. Mahajan

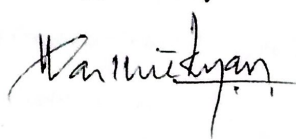
**Note:** 100 % Theory Paper

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**18COAC01- DIGITAL MARKETING**

(B Com CA/B Com/B Com PA/B Com BPS/B Com A&amp;F/B Com IT/B Com IB)

Semester	III
Credit	4
Paper Type	Core
Max. Marks	110-30 EF-70 TOT= 100

**COURSE OBJECTIVE**

- Providing understanding of basic concepts of digital marketing
- Familiarizing the process of Search Engine Optimization, Email marketing
- Develop content marketing and social media marketing campaign and apply it

**UNIT-I Introduction to Digital Marketing**

10

Introduction to Digital Marketing and its Significance -Traditional Marketing Vs Digital Marketing - Digital Marketing Process-Website Planning and Development: Types of websites - Website Planning and Development: Keywords- Understanding Domain and Webhosting - Building Website/Blog using CMS WordPress - Using WordPress Plug-ins

**UNIT-II Search Engine Optimization**

10

Introduction to Search Engine Optimization - Keyword Planner Tools - On Page SEO Techniques-Indexing and Key Word Placement-On Page SEO Techniques- Content Optimization - On Page SEO:Yoast SEO Plug-in - Off Page SEO Techniques-Email Marketing- Introduction and Significance - Designing e-mail marketing campaigns using Mail Chimp - Building E-mail List and Signup Forms - Email Marketing Strategy and Monitoring Email -Atomization

**UNIT -III Pay Per Click and AdWords**

10

Pay Per Click Advertising: Introduction - Pay Per Click Advertising: Google AdWords - Types of Bidding strategies - Designing and Monitoring search campaigns - Designing g and Monitoring Display campaigns - Designing and Monitoring Video campaigns - Designing g and Monitoring Universal App Campaigns

**UNIT -IV Google Analytics**

10

Google Analytics: Introduction and Significance - Google Analytics Interface and Setup - Understanding Goals and Conversions - Monitoring Traffic Behavior and preparing Reports

**UNIT- V Social Media Marketing**

10

Social Media Marketing: Introduction and Significance - Facebook Marketing: Introduction Types of Various Ad Formats - Setting up Facebook Advertising Account- Understanding Facebook Audience and its Types - Designing Facebook Advertising Campaigns - Working with Facebook Pixel -Twitter Marketing: Basics Designing Twitter Advertising Campaigns - Introduction to LinkedIn Marketing - Developing digital marketing strategy in Integration form.

**COURSE OUTCOMES:**

Total Periods:50

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

- Specify the digital marketing concepts, functions and its environment L1
- Acquire the knowledge of Search Engine optimization and its positioning L2
- Describe the pay per click advertising and ad-words campaign design L2
- Apply Google analytics and prepare a report L3
- Design an advertisement and promote the product in effectively using Social media and Mobile. L3

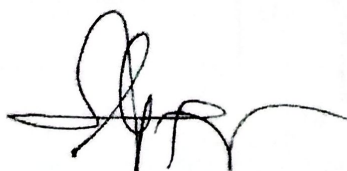
**TEST BOOK:**

1. Damian Ryan, Under Standing Digital Marketing, Kogan Page Limited, Reprint 2016(Unit-I, )
2. Ian Donson, The Art of Digital Marketing: The Definitive Guide to Creating Strategic, Targeted, and Measurable Online Campaigns, Willy publications 2016

**REFERENCE BOOK :**

1. Ryan Desis, Russ Hennberry, Digital Marketing for Dummies, Jan 2017
2. Chuck Hemann, Ken Burbary, Digital Marketing Analytics: Making Sense of Consumer Data in a Digital World, Library of Nick Robinson, 2013
3. Puneet Singh Bhatia ,Fundamentals of Digital Marketing , Pearson publications, Jul 2017

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**18 CIB304 - BANKING AND INSURANCE**

Semester	III Allied
Credit	4
Max Mark	CIA : 30
	CE : 70
Total	100

**COURSE OBJECTIVE:**

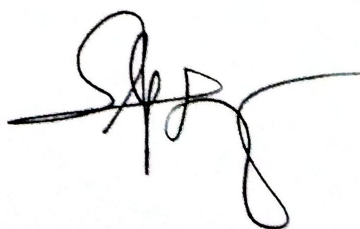
After the successful completion of the course the student should have a through knowledge on Indian Banking and Insurance System and Acts pertaining to it.

<b>UNIT I</b>	<b>Introduction to Banking</b>	Periods	11
	Indian banking system – origin of banking - Banker and Customer – Definition – Relationship - Functions of Commercial Banks – Recent Developments in Banking.		
<b>UNIT II</b>	<b>Deposit and Its Types</b>		11
	Deposits and Advances – General precautions for opening accounts – Current deposits, Saving deposits, Fixed deposits and other deposits – Principles of sound lending – forms of advances		
<b>UNIT III</b>	<b>Negotiable Instrument Act</b>		11
	Negotiable Instrument Act – Crossing- Types – Endorsement –Types - Material Alteration – Payment of cheques : Circumstances for dishonor- Precautions and Statutory Protection of Paying and Collecting Banker.		
<b>UNIT IV</b>	<b>Insurance Meaning and Function</b>		11
	Insurance Meaning - Functions - Principles : General, Specific and Miscellaneous. Classification of Insurance: Based on Nature, Business and Risk – Impact of LPG on Indian Insurance Industry.		
<b>UNIT V</b>	<b>Legal dimension of Insurance and IRDA</b>		11
	Legal dimension of Insurance : Insurance Act, 1938 – Life Insurance Act, 1956 – General Insurance Business Act, 1932 – Consumer Protection Act, 1986. IRDA - Mission - Composition of Authority - Duties, Powers and Functions - Powers of Authority - Duties, Powers and Functions- Powers of Central Government in IRDA Functioning		
<b>Total Periods</b>			<b>55</b>

**COURSE OUTCOME:**

Upon successful completion of the course a student will be able to:

- Acquire the basic of bank and recent development in banking
- Acquire knowledge about negotiable instruments
- Acquire knowledge in insurance and legal dimensions
- Update knowledge about IRDA



**TEXT BOOKS:**

1. Gordon and Nataraj – *Banking theory Law and Practice* – Himalaya Publishing- Edition 2014
2. M.N.Mishra – *Insurance Principles and Practices* – S.Chand & 20<sup>th</sup> revised edition 2016

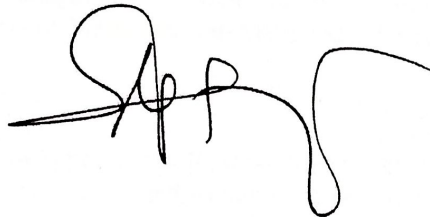
**REFERENCE BOOKS:**

1. Varshney – *Banking Theory, Law and Practice* – Sultan Chand Ltd- 20<sup>th</sup> Edition 2014
2. M.L.Tannan – *Banking law and Practice* – Thaker & Co Ltd – 23<sup>rd</sup> Edition 2010
3. B.S.Bodla,M.C.Garg & K.P.Singh – *Insurance –Fundamentals,Environment & Procedures* Deep & Deep Publications Pvt Ltd - reprint 2014

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**18CIB305 COMPANY LAW**

Semester	III
Credit	4
Paper Type	Skill Based
Max. Marks	CIA:30 + CE :70

**AIM**

To understand the legal implications of business transactions and statutory requirements applicable to the companies

**COURSE OBJECTIVES**

To acquire knowledge and develop understanding of the regulatory framework of companies with reference to various provisions of Companies Act and its schedules, rules, notifications, circulars, clarifications there under including case laws and Secretarial standards

**UNIT – I****9 hours**

Introduction- Development of Concept of Corporate Law in India- Company: Definition & Meaning - Nature and its Characteristics - Nature and Forms of Business -Company vis-à-vis other Forms of Business-The Companies Act 2013- Formation of companies, Incorporation, Certificate of incorporation - Online registration of companies.

**UNIT – II****9 hours**

Promoters: Meaning, Duties, Rights - Liabilities - Promotion of Companies - Doctrine of Ultravires - Doctrine of Indoor Management - Articles of Association - Contents of Articles -Memorandum of Association - Contents of Memorandum-Alteration - Prospectus - Meaning - Contents - Types of Prospectus

**UNIT – III****9 hours**

Directors introduction-Appointment/Reappointment-Qualifications, Disqualifications- Vacation of Office, Retirement, Resignation and Removal of Managing and Whole-Time Directors - Role and Responsibilities of Directors -Powers and Duties - Loans to Directors - Remuneration of Directors.

**UNIT – IV****9 hours**

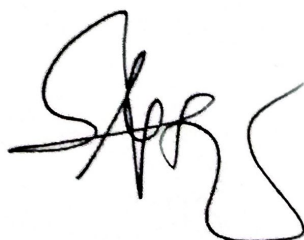
Company Secretary - Appointment - Role and Responsibilities - Meetings: Meetings of Board and Committees - Minutes and Evidence - General Meetings - Kinds of Meetings - Meeting through video conferencing - E-voting -Law, Practice and Procedure Relating to Convening and Proceedings at General and Other Meetings-Notice.

**UNIT – V****9 hours**

Winding up of Companies - An Overview - Corporate winding up & dissolution-Compulsory winding up -Voluntary winding up - An Introduction to E-Governance and XBRL its applications.

**COURSE OUTCOMES**

- Comprehend the nature, functions of companies and apply the relevant knowledge. – L2
- Analyze the relationship between the two major organs in the company, namely the general meeting and the board – L2
- Explain the law and procedure relating to meetings and the rights of shareholders during meetings – L3
- Establish the effect and consequences when companies undergo the reconstruction, receivership or winding-up – L3
- Understand the process of E-Governance and use of XBRL in companies. – L1

**Total Periods : 45**


**TEXT BOOKS**

N.D.Kapoor, Elements of Company Law, Sultan Chand & Sons, New Delhi, Latest Edition

**REFERENCE BOOKS**

1. M.C.Kuchal, Secretarial Practice, 18th Edition , Vikas Publishing house Pvt Ltd, New Delhi.
2. S.Kathiresan & Dr.V.Radha, Company Law, Revised Edition, Prasanna Publishers, Chennai.

**JOURNAL**

Indian Journal of law and Technology

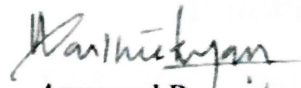
**WEBSITES**

<https://www.udemy.com/courses/company/company-law/>

[https://study.com/articles/Online\\_company\\_Law\\_Courses\\_and\\_Classes.html](https://study.com/articles/Online_company_Law_Courses_and_Classes.html)



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**SEMESTER - III**

<b>OPEN ELECTIVE I: 18CIBI01 – LOGISTICS MANAGEMENT (INTERDEPARTMENTAL COURSE)</b>	Semester	III - Core
	Credit	3
	Max Mark	CIA : 30 CE : 70
	Total	100

**Course Objectives:**

The objective of this course is to enable students understand the importance and dynamics of a firm's physical distribution functions and management of its supply chain.

**UNIT I**

**12 HOURS**

International marketing logistics – Meaning – Concept – Objectives – Value chain – Logistics system elements – Information – Transportation – Material handling – Inventory – Warehousing – Communication – Inbound logistics and Outbound logistics.

**UNIT II**

**12 HOURS**

International transport system – All transport – Ocean – Multi Modelization – World sea borne trade – World shipping – Indian shipping industry – Port infrastructural development – Issues in Indian shipping.

**UNIT III**

**12 HOURS**

Containerization – Classification of containers – Role of ICD and CFS – Types of ships – operating systems: Liners and Tramp- Features- Merits and Demerits.

**UNIT IV**

**12 HOURS**

International freight principles – Factors – Liner freight- Advance freight- Lumpsum Freight back freight- Prorate freight- Dead freight – Tramp freight – Rebate system – Air Tariff Structure – Principles – Types.

**UNIT V**

**12 HOURS**

Air shipment – Consolidation – Role and Function of IATA – Maritime frauds and Unethical practices – Institutional arrangements for resolving shipping problem – Global logistics.





# ISri Ramakrishna College of Arts and Science (Autonomous)

(Affiliated to Bharathiar University)  
(Re-Accredited with 'A' Grade by NAAC)  
(An ISO 9001:2015 Certified Institution)



Nava India, Coimbatore-641 006, Tamil Nadu, India.

## "Scheme of Examination along with Distribution of Marks and Credits"

### CBCS & OBE PATTERN

### UNDERGRADUATE PROGRAMMES

Programme: B Com

Branch : International Business

(For the students admitted during the academic year 2018-2020 and onwards)

Part	Study Components and Course Title	CIA	Comprehensive Exam		Compre- hensive Exam Total	Total	Credit
			Online	Descriptive Theory			
Semester - I							
I	<b>Language-I</b> <b>18T01</b> Tamil- I/ <b>18H01</b> Hindi -I / <b>18F01</b> French-I/ <b>18M01</b> Malayalam - I	30	20	50	70	100	3
II	<b>18E01</b> English-I	30	20	50	70	100	3
III	<b>CORE I</b> <b>18CIB101</b> – Principles of Accountancy	30	20	50	70	100	4
III	<b>CORE II</b> <b>18CIB102</b> - Introduction to International Business Management (DN)	30	20	50	70	100	3
III	<b>ALLIED I</b> <b>18MATC01</b> – Business Mathematics	30	20	50	70	100	4
IV	<b>18ES01</b> Environmental Studies #	100	-	-	-	100**	1#
IV	<b>18CPE01-PACE - I @</b>	-			100	100**	1@
IV	<b>18CIBJCI - JOC - I \$</b>	-					1\$

IV	18CIBJC3 - JOC - III\$	-					1\$
Semester IV							
III	<b>CORE- IX</b> 18CIBC01 - Corporate Accounting II	30	20	50	70	100	4
III	<b>CORE - X</b> 18CIB402 - Goods and Service Tax for EXIM	30	20	50	70	100	4
III	<b>CORE - XI</b> 18CIB403 - Income Tax Law and Practices	30	20	50	70	100	3
III	<b>Elective - I</b> 18CIB404 - Intellectual Property Rights	30	20	50	70	100	4
III	<b>Allied IV</b> 18ECO3 - Economics for Finance	30	20	50	70	100	4
III	<b>Skill based Subject II</b> 18CIB405 - Logistics Management	30	20	50	70	100	3
IV	18BT02/ 18AT02 Basic Tamil II/ Advanced Tamil II #	100	-	-	-	100**	1\$
IV	18CPE04 - PACE - IV @				100	100**	2@
IV	18CIBJC4 - JOC - IV\$	-					1\$
Semester V							
III	<b>CORE - XII</b> 18CO501 - Cost Accounting	30	20	50	70	100	4
III	<b>CORE - XIII</b> 18CIB502 - Forex and Investment Management	30	20	50	70	100	3
III	<b>CORE - XIV</b> 18CIB503 - (International Strategic Management) DN	30	20	50	70	100	4
III	<b>CORE - XV</b> 18CIB504 - Warehousing and Inventory Management DS	30	20	50	70	100	4
III	18COA102 OPEN ELECTIVES -II	30	-	70	70	100	4
III	<b>Skill based Subject III</b> 19CIB505 International Strategic Management	30	20	50	70	100	3
IV	18CPE05 - PACE - V @				100	100**	2@
IV	18CIBJC5 - JOC - V\$	-					1\$

Global Res.  
Country metho  
Analyses

SWANAM/  
NPTEL

Semester VI							
III	<b>CORE- XVI</b> <b>18COA601 -</b> Management Accounting	30	20	50	70	100	4
III	<b>CORE- XVII</b> <b>18CIB602 -</b> Shipping and port Management	30	20	50	70	100	4
III	<b>CORE - XVIII</b> <b>18CIB603 -</b> Entrepreneurship and New Venture planning	30	20	50	70	100	3
III	<b>CORE - XIX</b> <b>18CIB604 -</b> Supply chain Management	30	20	50	70	100	4
III	<b>CORE - XX</b> <b>18CIB605 -</b> Project Work and viva voca	20	-	-	80	100	3
III	<b>Elective -II 18CIB606-</b> Business Ethics	30	20	50	70	100	4
III	<b>Skill based Subject :</b> <b>IV</b> <b>18CIB606 -</b> INCO Terms and EXIM Documentation	30	-	-	70	100	3
V	<b>Extension Activities</b> <b>NSS/NCC/SPORTS/YR</b> <b>C/YOGA/SWATCH</b> <b>BHARATH ABIYAN#</b>	-	-	-	100	100**	1

\$ Extra credit courses for the candidates who opted other languages in Part - I and JOC

# No Comprehensive Examinations. Only Continuous Internal Assessment (CIA)

@ No Continuous Internal Assessment (CIA). Only Comprehensive Examinations.

\*\* Marks will not be included in CGPA calculations.

List of Elective papers (Can choose any one of the paper as electives)		
Elective - I	Course Code	Title
	18CIB404	E - Commerce
	18CIB404	Textile Merchandising

	18CIB404	Intellectual Property Rights
Elective - II	18CIBE02	Tourism and Travel Management
	18CIBE02	Supply Chain Management
	18CIBE02	Business Ethics

List of Open Elective papers offered by the dept. ( Course code & Title)	
Open Elective - I	Logistics Management
Open Elective - II	Export Documentation

Summary							
Part	Subject	Papers	Credit	Total credits	Papers	marks	Total marks
Part I	Languages	2	3	6	2	100	200
Part II	English	2	3	6	2	100	200
Part III	Core	6	3	18	6	100	600
	Core II	14	4	56	14	100	1400
	Allied	4	4	16	4	100	400
	OPEN ELECTIVES	2	4	8	2	100	200
	Electives	2	4	8	2	100	200
	Skill Based	4	3	12	4	100	400
							<b>3600</b>
Part IV	Language	2	1	2\$	2	100	200**
	PACE	3	1	3@	5	100	500**
		2	2	4@			
	EVS & VE	2	1	2#	2	100	200**
	JOC	5	1	5\$	-	-	-
Part V	@ Extension	1	1	1	1	100	100**
	Total			140			

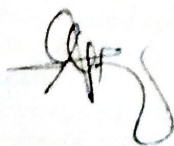
\$ - Extra credit courses

\*\* - NOT INCLUDED IN TOTAL MARKS

Note : Total credits may vary between 140 - 145

  
Syllabus Coordinator

  
BOS-Chairman



**18CIBCO1-CORPORATE ACCOUNTING- II**  
(Common for BCom-IT, BCom-CA, BCom-IB and BCom-CS)

Semester	I V Core
Credit	4
Max Mark	CIA : 30
	CE : 70
Total	100

**COURSE OBJECTIVE:**

To enable the students to have working knowledge in corporate and special accounts.

**PREREQUISITE**

CORPORATE ACCOUNTING-I

<b>UNIT I</b>	<b>Banking Company Accounts</b> Banking company accounts(New format)-Preparation of Profit and Loss Accounts – Preparation of Schedules forming part of Balance Sheet.	<b>Periods</b> <b>12</b>
<b>UNIT II</b>	<b>Insurance Company Accounts(New Format)</b> Insurance Company accounts-Final Accounts of Life Insurance and General Insurance. Introduction – Types – Schedules Forming part of financial statements – Accounting principles and General Instructions for preparing of financial statements.	<b>12</b>
<b>UNIT III</b>	<b>Amalgamation and Absorption and External Reconstruction</b> Amalgamation-Absorption- External Reconstruction of a Company -Purchase Consideration- Methods of accounting – Journal entries in the books of the purchasing Company	<b>12</b>
<b>UNIT IV</b>	<b>Internal Reconstruction</b> Alteration of share capital- Internal reconstruction and Reduction of Capital –Different kinds of alteration of Share Capital – Procedure for alteration and reducing of share capital – Accounting entries for alteration and reduction of share capital.	<b>12</b>
<b>UNIT V</b>	<b>Holding Companies</b> Holding company –Subsidiary Company –Capital Profit – Revenue Profit – Minority Interest – Cost of Control – Mutual Owings – Preparation of Consolidated Balance Sheet.	<b>12</b>
<b>DISTRIBUTION OF MARKS:</b>	<b>Theory: 20%      Problem: 80%</b>	<b>Total Periods      60</b>

**COURSE OUTCOME:**

Upon successful completion of the course a student will be able to:

- Identify the key concepts of amalgamation, absorption and external reconstruction. L- 1
- Summarize the Internal Reconstruction Process. L 3
- Develop knowledge of holding company accounts. L - 3
- Prepare and schedule the accounts of Banking Company.L - 2
- Illustrate the accounts preparation of Insurance company. L - 2



**TEXT BOOKS:**

1. T.S.Reddy and A.Murthy - *Corporate Accounting* - Margham Publications - reprint 2017.

**REFERECE BOOKS:**

1. Gupta R.L. & Radhaswamy M - *Corporate Accounts - Theory Method and Application* - Sultan Chand - Reprint 2016
2. Dr. M.A. Arulanandam, Dr. K.S. Raman - *Advanced Accountancy, Part-II* - Himalaya Publications - Reprint 2017
3. Shukla M.C., Grewal T.S. & Gupta S.L - *Advanced Accountancy* - S.Chand & Co - Reprint 2016

Verified By

Dr. Pasir Banu I

Approved By

Dr. Kaathikeyan L

**18CIB402-Goods and Service Tax for EXIM**

Semester	I V Core
Credit	4
Max Mark	CIA : 30
	CE : 70
Total	100

**COURSE OBJECTIVE:** To equip students with the theoretical and practical knowledge of Goods and Service Tax for EXIM.

**Unit -I: Introduction**

**12 Hours**

CGST/SGST - Important terms and definitions under Central Goods and Service Tax Act, 2017 and State Goods and Service Tax Act, 2017, Basic of GST, Meaning and scope of supply, Levy and collection of tax.

**Unit - II : Provision and Filing of returns**

**12 Hours**

CGST/ SGST - Time and Value of Supply of goods and / or services, Input Tax Credit, Transitional Provisions, Registration under CGST/SGST Act, Filing of Returns and Assessment, Payment of Tax including Payment of tax on reverse charge basis, Refund under the Act.

**Unit - III: Exemptions under GST**

**12 Hours**

CGST/SGST - Maintenance of Accounts and Records, Composition scheme, Job work and its procedure, Various Exemptions under GST, Demand and recovery under GST, Miscellaneous provisions under GST.

**Unit - IV: Principles of IGST**

**12 Hours**

IGST - Scope of IGST, Important terms and definitions under Integrated Goods and Service Tax Act, 2017, Levy and collection of IGST, Principles for determining the place of supply and Place of supply of goods and services, Zero rated Supply.

**Unit -V: Role of Customs in International Trade**

**12 Hours**

Customs - Important Terms & definitions under the Customs Act, 1962; Assessable Value, Kind of Duties- Basic, auxiliary, additional or counter veiling; basics of levy- advalorem specific duties



**COURSE OUTCOME:**

Upon successful completion of the course a student will be able to:

1. Acquire knowledge of CGST and SGST under CGST Act, 2017. **L2**
2. Prepare documents for Registration and filing of returns under the Act. **L3**
3. Identify the various methods of Accounting and records for GST. **L2**
4. Acquire knowledge on the basics of IGST and the related provisions. **L1**
5. Illustrate the assessment of Tax in International Trade. **L2**

**TEXT BOOKS:**

1. Koolwal, Ashish & Ritu: Goods and Services Tax (2017) Commercial Law Publisher (India) Pvt. Ltd.
2. Patel, Chaudhary: Indirect Taxes, Chaudhary Publication, Jaipur
3. Goel Pankaj, GST Ready Referencer, (2017) Commercial Law Publisher (India) Pvt. Ltd. Rastogi, Abhishek: Professionals guide to GST Ideation to reality (2017)

**REFERECE BOOKS:**

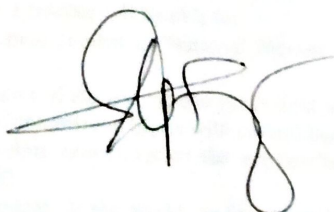
1. Custom Act 1962 and Rules
2. Commercial's GST, Commercial law publisher (India) Pvt Ltd, New Delhi. Datey V.S.: GST Ready Reckoner, Taxman Publication, New Delhi

  
**Verified By**

Dr. Parvin Banu I

  
**Approved By**

Dr. Parvin Banu I



**18ECO3 - ECONOMICS FOR FINANCE**  
(COMMON TO BCOM, BCOM-CA, BCOM-PA, BCOM-BPS,  
BCOM-A&P, BCOM-IB and BCOM-IT)

Semester	III/IV
Credit	4
Paper Type	Allied
Max. Marks	CIA - 30 CE - 70 TOTAL= 100

**COURSE OBJECTIVE**

- To develop an understanding of the concepts and theories of Economics in the context of Finance and acquire the ability to address application oriented issues

**UNIT I-DETERMINATION OF NATIONAL INCOME**

**11Hrs**

Introduction to National Income – Meaning and definition of National Income – Concepts of National income – Measurement of National Income – Difficulties to measurement of National Income - Significance of National Income estimates - Circular flow of income – Two sector model – Three sector model -The Aggregate Demand Function – The Investment Multiplier - Keynesian Theory of Determination of Equilibrium Income

**UNIT II - MONETARY ECONOMICS**

**11Hrs**

Meaning of Money – Types and Functions of Money – Demand for Money – Theories of Demand for Money – Quantity Theory of Money – The Cambridge Approach – The Keynesian Theory of Demand for Money – Post Keynesian Developments – Inventory Approach to Transaction Balances – Friedman's Restatement of Quantity theory- Tobin's Portfolio Balance Approach -The Supply of money - Measurement of money supply – Determinants of money supply -RBI – Role and Functions of RBI - Monetary Policy- Objectives of Monetary Policy – Instruments of monetary policy.

**UNIT III - PUBLIC FINANCE**

**11Hrs**

Introduction - Nature and Scope of Public Finance – Functions of Public finance –Importance of Public finance in Indian Economy - Introduction to Market Failure – Concepts of market failure - Government Interventions to Correct Market Failure - Meaning of Fiscal Policy – Objectives of Fiscal Policy – Instruments of fiscal Policy – Types of Fiscal policy – Fiscal policy for reduction of inequalities of Income and Wealth – Limitations of Fiscal Policy

**UNIT IV – INTERNATIONAL TRADE**

**11Hrs**

Introduction to International trade –Theories of International Trade – Theory of Absolute Advantage – Theory of Comparative Advantage – H-O Theory – New Trade Theory - Free trade – Protection – Trade barriers - Instruments of trade policy – GATT- WTO – Objectives – Functions –Trade Negotiations- Exchange Rate-Devaluation vs Depreciation

**UNIT V – INTERNATIONAL CAPITAL MOVEMENTS**

**11Hrs**

Introduction – Types of Foreign Capital – Foreign Direct Investment (FDI) – Types of FDI – Benefits of FDI – Disadvantages of FDI - Foreign Exchange Regulation Act (FERA) – Foreign Exchange Management Act (FEMA)- Foreign Portfolio Investment (FPI) – Difference between FDI and FPI – Recent Developments in Foreign Capital Inflows in India.

**Total Hrs: 55**

**Note : The Question paper consists 100% Theory**

**COURSE OUTCOMES**

Upon successful completion of the course a student will be able to:

- Explain the different methods of measurement of National Income and illustrate the determination of equilibrium level of income. (L2)
- Analyse the functions and determinants of money and can get insight into the execution of monetary policy and able to compare the functions of commercial banks with central bank. (L2)
- Interpret and justify the role of public economics or the application of fiscal policy in achieving the equitable distribution of income.(L3)
- Identify the major recent developments in the world trading system and able to critically evaluate the functions of WTO and the implication of GATT. (L3)
- Identify the significance of International Capital Movements and distinguish the features of FDI and FPI and the role of FERA and FEMA in Indian Economy. (L2)



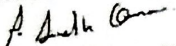
### TEXT BOOKS

1. Bhupesh Anand, Economic for Finance, [www.bhubeshanandclasses.com](http://www.bhubeshanandclasses.com), 2018
2. Vinodkumar Agarwal, Economics for Finance, A.S. Foundation, Pune, 2018

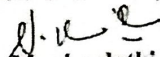
### REFERENCE BOOKS

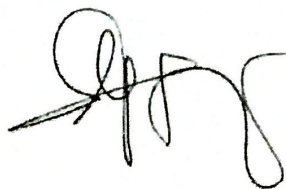
1. Ahuja H.L., Macro Economic Theory and Policy, S.Chand Publishing, New Delhi, 20<sup>th</sup> Edition, 2019
2. Bhatia H.L., Public Finance, Vikas Publishing House, 29<sup>th</sup> Edition, Noida, 2018.
3. Jhingan M.L., Money, Banking, International Trade and Public Finance, Vrinda publications, 8<sup>th</sup> Edition, 2018.
4. Rakesh Kumar, Banking and Economic Awareness, The Masters Publication, Haryana, 2<sup>nd</sup> Edition, 2017.

Verified by  
(Course Coordinator)

  
Dinesh Kumar P

Approved by  
(BOS Chairman)

  
Dr. Manimalathi P



## 18CIB403–INCOME TAX LAW AND PRACTICE

Semester	I ✓ Core
Credit	3
Max Mark	CIA : 30
	CE : 70
Total	100

### COURSE OBJECTIVE:

To gain the knowledge of the provisions of Income-tax law relating to the topics mentioned in the contents below and. To gain ability to solve simple problems concerning assesses with the status of "Individual" and covering the areas mentioned in the contents below.

Periods

<b>UNIT I</b>	<b>Concepts of Income Tax</b> Brief History of Indian Income Tax – Important Definitions: Assessment, Assessment Year, Previous Year (including Exceptions), Assesse, Person, Income, Casual Income, Gross Total Income, Agricultural Income- Residential status and scope of total income -Exempted Incomes U/S 10	<b>12</b>
<b>UNIT II</b>	<b>Income from Salary</b> Meaning – Definition - Basis of Charge– Advance Salary – Arrears of Salary – Allowances – Perquisites– Provident Fund - Profits in Lieu of Salary – Gratuity - Pension - Encashment of Earned leave - Compensation for voluntary retirement - Deductions from Salary U/S 16 – Computation of Income from Salary.	<b>12</b>
<b>UNIT III</b>	<b>Income from House Property</b> Basis of Charge – Deemed Owners – Exempted Incomes from House Property –Composite Rent - Annual Value – Determination of Annual Value – Treatment of Unrealized Rent – Loss due to Vacancy – Deductions from Annual Value – Computation of Income from House Property	<b>12</b>
<b>UNIT IV</b>	<b>Income from Business or Profession – Capital gains</b> Income from Business or Profession- Capital gains- Definition of Capital Assets – Long term and Short term – Transfers –Cost of acquisition – Cost of improvement – Exemptions on Capital gains.	<b>12</b>
<b>UNIT V</b>	<b>Income from other sources</b> Income from other sources: Definition - Computation – Grossing up – Deductions and other relevant provisions. Set –off or carry forward and set off of losses – Deductions from Gross Total Income(GTI).	<b>12</b>

**Total Periods 60**

**DISTRIBUTION OF MARKS:**      Theory: 20%      Problem: 80%



**COURSE OUTCOME:**

Upon successful completion of the course a student will be able to:

- Acquire the complete knowledge of basic concepts of income tax. L - 1
- Compute the taxable income under salary. L - 2
- Analyze the assessment procedure for Income under house property. L - 2
- Calculate the Income from business or profession and capital gains. L - 2
- Assess the income from other sources and the deductions from GTI. L - 3

**TEXT BOOKS:**

1. Gaurand Narang- *Income Tax Law and Practice*-Kalyani Publications.-2019

**REFERENCE BOOKS:**

1. Dr.M.C.Mehrotra- *Income Tax Law and Accounts*-Sahitya Bhavan Publishers-2019
2. Dr.Vinod K.singhania-*Taxman's Direct Tax Law & Practice*-Taxmann Publications 2019
3. B.B. Lal -*Direct Taxes* - Konark Publisher (P) Ltd - 2019
4. Bhagwathi Prasad - *Direct Taxes Law and Practice* -WishwaPrakashana Publications 2019

**VERIFIED BY**

Dr. Pasrin Banerji

**APPROVED BY**

Dr. Kaalikeyan L



## 18CIB405- LOGISTICS MANAGEMENT

Semester	IV SKILL BASED
Credit	3
Max Mark	CIA : 30
	CE : 70
Total	100

The objective of this course is to enable students understand the importance and dynamics of a firm's physical distribution functions and management of its supply chain.

### UNIT I

12 Hours

International marketing logistics – meaning – concept – objectives – value chain – logistics system elements – information – transportation – material handling – inventory – warehousing – communication – inbound logistics and outbound logistics.

### UNIT II

12 Hours

International transport system – all transport – ocean – multi modalization – world sea borne trade – world shipping – Indian shipping industry – port infrastructural development – issues in Indian shipping.

### UNIT III

12 Hours

Containerization – classification of containers – role of ICD and CFS – types of ships – operating systems: liners and tramp- features- merits and demerits.

### UNIT IV

12 Hours

International freight principles – factors – liner freight- advance freight- lump sum freight back freight- prorate freight- dead freight – tramp freight – rebate system – air tariff structure – principles – types.

### UNIT V

12 Hours

Air shipment – Consolidation – role and function of IATA – maritime frauds and unethical practices – institutional arrangements for resolving shipping problem – global logistics.

COURSE OUTCOMES: [Upon successful completion of the course, a student will be able to

1. Know basic characterizes of warehousing and materials handling activities. - L1
2. Analyze how logistical decisions (e.g., facilities, inventory, and transportation) impact the performance of the firm as well as the entire supply chain. - L2
3. Analyze the strengths and weaknesses of various transportation modes. - L2
4. Develop the strategies that can be taken to find the best paths to route vehicles to deliver and collect goods. - L3

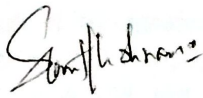


5. Develop the strategies that can be taken to manage inventories" including deciding the timing and quantity for replenishments without hurting the level of product availability.  
- L3

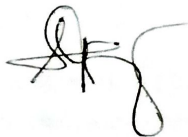
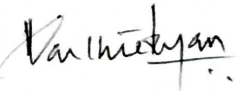
#### BOOKS RECOMMENDED

1. Fundamentals of Logistics Management. Douglas M. Lambert, James Stock, Lisa M. Ellram. McGraw Hill International Edition, 2015.
2. Logistical Management- The integrated Supply Chain Process, Donald J. Borger, David J. Closs, Tata McGraw, Hill Publishing Company Ltd.. New Delhi. 5th Reprint. 2017.
3. Logistics Management & World Seaborne Trade. Dr. Krishnaveni Muthiah. Himalaya Publishing House, New Delhi. 1999.
4. Business Logistics Management- Theory and Practice, Vogt, WJ. Piennar, PWC. De. Wit. Oxford University Press. Southern Africa, 2010.

VERIFIED BY



APPROVED BY



## 18CIB404 - INTELLECTUAL PROPERTY RIGHTS

Semester	IV
Credit	4
Paper Type	Elective
Max. Marks	CIA - 30 CE - 70 TOT = 100

### Course Objective:

*The aim of this paper is to acquaint the students with basics of intellectual property rights with special reference to Indian Laws and its practices.*

### Unit I

**12 Hours**

Introduction: Basic concept of Intellectual Property - Characteristics and Nature of Intellectual Property right - Justifications for protection of IP Co - IPR and Economic Development - Major International Instruments relating to the protection of IP - i. Berne Convention - Paris Convention - TRIPS.

### Unit II

**12 Hours**

Copyright Meaning - Subject matter - Original literary, dramatic, musical, artistic works - Cinematograph films - Sound recordings - Ownership of copyright - Term of copyright - Rights of owner i. Economic Rights ii. Moral Rights - Assignment and license (including basic concept of statutory and compulsory license) of rights - Performers rights and Broadcasters rights - Infringement of copyright - Fair use and Fair Dealing concepts

Relevant Sections: Sections 2,3,13, 14, 17, 18, 19, 22 to 31D, 37, 38, 51, 52, 63, 63A, 63B

### Unit III

**12 Hours**

Patents Meaning - Criteria for obtaining patents i. Novelty ii. Inventive step iii. Utility - Non patentable inventions - Procedure for registration - Term of patent - Rights of patentee - Basic concept of Compulsory license and Government use of patent - Infringement of patents and remedies in case of infringement

Relevant Sections: 2, 3, 4, 6, 9, 10,11A, 11B, 12, 25, 43, 45, 47, 48, 50, 53, 82 to 85, 87, 94, 99, 100, 104, 107, 107A, 108, 114.

### Unit IV

**12 Hours**

Trade Mark - Meaning of mark, trademark - Categories of Trademark: Certification Mark - Collective Mark - Well known Mark and Non-conventional Marks - Concept of distinctiveness - Absolute and relative grounds of refusal - Doctrine of honest concurrent user - Procedure for registration and Term of protection - Assignment and licensing of marks - Infringement and Passing Off.

Relevant sections: 2, 9, 11, 12, 18 to 29, 38, 39, 122, 134, 135

### Unit V

**12 Hours**



Designs, GI and other forms of IP Designs - Meaning design protection - Concept of original design - Term of protection.

Geographical Indication - Meaning of GI - Difference between GI and Trade Marks - Concept of Authorized user - Homonymous GI.

Trade secret - Meaning - Criteria of Protection - Plant Variety Protection and Farmer's Right - Meaning - Criteria of protection

Relevant Sections: Section 2 (a) (d) (j) (g), 4, 5, 11, 22.

Relevant Sections: Section 2 (e) (f) (k) (n), 3, 7, 9, 10.

Relevant Sections: Section 2 (i) (j) (k) (l), 14, 15, 16, 39

### **Course Objective:**

On completion of the Course Students can able to

- Define the fundamental legal principles relating to confidential information, copyright, patents, designs, trademarks and unfair competition. L1
- Select & Critique various practices that constitute best copyright practices and its law. L2
- Develops procedural knowledge to Patent System and solving the problem relating to Patent Infringements. L3
- Select & Critique various practices that constitute best Trade Mark & GI practices and its law. L2
- Analyze the effects of intellectual property rights on society as a whole. L2
- Establish the Legal Consultancy and service provider for IP. L3

### **Books:**

1. Lionel Bentley & Brad Sherman, Intellectual Property Law, Oxford. P. Narayanan, Intellectual Property Law, Eastern Law House 2015.

### **References:**

The Copyright Act, 1957

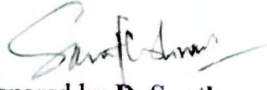
The Patent Act, 1970

The Trade Marks Act, 1999

The Designs Act, 2000

The Geographical Indication of Goods Act, 1999

The Protection of Plant Varieties and Farmers' Rights Act, 2001

  
Course prepared by **D. Santhana Krishnan**

  
Approved by **Dr L Kathikeyan**



**18ECO3 - ECONOMICS FOR FINANCE**  
(COMMON TO BCOM, BCOM-CA, BCOM-PA, BCOM-BPS,  
BCOM-A&F, BCOM-IB and BCOM-IT)

Semester	III/IV
Credit	4
Paper Type	Allied
Max. Marks	CIA - 30 CE - 70 TOTAL= 100

**COURSE OBJECTIVE**

- To develop an understanding of the concepts and theories of Economics in the context of Finance and acquire the ability to address application oriented issues

**UNIT I-DETERMINATION OF NATIONAL INCOME**

**11Hrs**

Introduction to National Income – Meaning and definition of National Income – Concepts of National income – Measurement of National Income – Difficulties to measurement of National Income – Significance of National Income estimates - Circular flow of income – Two sector model – Three sector model -The Aggregate Demand Function – The Investment Multiplier - Keynesian Theory of Determination of Equilibrium Income

**UNIT II - MONETARY ECONOMICS**

**11Hrs**

Meaning of Money – Types and Functions of Money – Demand for Money – Theories of Demand for Money – Quantity Theory of Money – The Cambridge Approach – The Keynesian Theory of Demand for Money – Post Keynesian Developments – Inventory Approach to Transaction Balances – Friedman's Restatement of Quantity theory- Tobin's Portfolio Balance Approach -The Supply of money - Measurement of money supply – Determinants of money supply -RBI – Role and Functions of RBI - Monetary Policy- Objectives of Monetary Policy – Instruments of monetary policy.

**UNIT III - PUBLIC FINANCE**

**11Hrs**

Introduction - Nature and Scope of Public Finance – Functions of Public finance –Importance of Public finance in Indian Economy - Introduction to Market Failure – Concepts of market failure - Government Interventions to Correct Market Failure - Meaning of Fiscal Policy – Objectives of Fiscal Policy – Instruments of fiscal Policy – Types of Fiscal policy – Fiscal policy for reduction of inequalities of Income and Wealth – Limitations of Fiscal Policy

**UNIT IV – INTERNATIONAL TRADE**

**11Hrs**

Introduction to International trade –Theories of International Trade – Theory of Absolute Advantage – Theory of Comparative Advantage – H-O Theory – New Trade Theory - Free trade – Protection – Trade barriers - Instruments of trade policy – GATT- WTO – Objectives – Functions –Trade Negotiations- Exchange Rate-Devaluation vs Depreciation

**UNIT V – INTERNATIONAL CAPITAL MOVEMENTS**

**11Hrs**

Introduction – Types of Foreign Capital – Foreign Direct Investment (FDI) – Types of FDI – Benefits of FDI – Disadvantages of FDI - Foreign Exchange Regulation Act (FERA) – Foreign Exchange Management Act (FEMA)– Foreign Portfolio Investment (FPI) – Difference between FDI and FPI – Recent Developments in Foreign Capital Inflows in India.

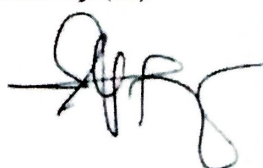
**Total Hrs: 55**

**Note : The Question paper consists 100% Theory**

**COURSE OUTCOMES**

Upon successful completion of the course a student will be able to:

- Explain the different methods of measurement of National Income and illustrate the determination of equilibrium level of income. (L2)
- Analyse the functions and determinants of money and can get insight into the execution of monetary policy and able to compare the functions of commercial banks with central bank. (L2)
- Interpret and justify the role of public economics or the application of fiscal policy in achieving the equitable distribution of income.(L3)
- Identify the major recent developments in the world trading system and able to critically evaluate the functions of WTO and the implication of GATT. (L3)
- Identify the significance of International Capital Movements and distinguish the features of FDI and FPI and the role of FERA and FEMA in Indian Economy. (L2)



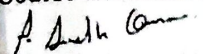
### TEXT BOOKS

1. Bhupesh Anand, Economic for Finance, [www.bhubeshanandclasses.com](http://www.bhubeshanandclasses.com), 2018
2. Vinodkumar Agarwal, Economics for Finance, A.S. Foundation, Pune, 2018

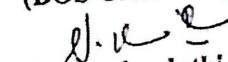
### REFERENCE BOOKS

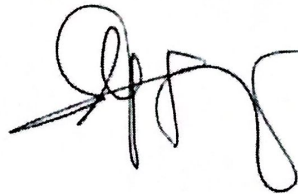
1. Ahuja H.L., Macro Economic Theory and Policy, S.Chand Publishing, New Delhi, 20<sup>th</sup> Edition, 2019
2. Bhatia H.L., Public Finance, Vikas Publishing House, 29<sup>th</sup> Edition, Noida, 2018.
3. Jhingan M.L., Money, Banking, International Trade and Public Finance, Vrinda publications, 8<sup>th</sup> Edition, 2018.
4. Rakesh Kumar, Banking and Economic Awareness, The Masters Publication, Haryana, 2<sup>nd</sup> Edition, 2017.

Verified by  
(Course Coordinator)

  
Dinesh Kumar P

Approved by  
(BOS Chairman)

  
Dr. Manimalathi P





# Sri Ramakrishna College of Arts and Science (Autonomous)

(Affiliated to Bharathiar University)  
(Re-Accredited with 'A' Grade by NAAC)  
(An ISO 9001:2015 Certified Institution)



Nava India, Coimbatore-641 006, Tamil Nadu, India.

## "Scheme of Examination along with Distribution of Marks and Credits"

### CBCS & OBE PATTERN

### UNDERGRADUATE PROGRAMMES

**Programme: B Com**

**Branch : International Business**

(For the students admitted during the academic year 2018-2019 and onwards)

Part	Study Components and Course Title	CIA	Comprehensive Exam		Compre- hensive Exam Total	Total	Credit
			Online	Descriptive Theory			
Semester – I							
I	<b>Language-I</b> <b>18T01</b> Tamil- I/ <b>18H01</b> Hindi -I / <b>18F01</b> French-I/ <b>18M01</b> Malayalam - I	30	20	50	70	100	3
II	<b>18E01English-I</b>	30	20	50	70	100	3
III	<b>CORE I</b> <b>18CIB101</b> – Principles of Accountancy	30	20	50	70	100	4
III	<b>CORE II</b> <b>18CIB102-</b> Introduction to International Business Management	30	20	50	70	100	3
III	<b>ALLIED I</b> <b>18MATC01</b> – Business Mathematics	30	20	50	70	100	4
IV	<b>18ES01</b> Environmental Studies #	100	-	-	-	100**	1#
IV	<b>18CPE01-PACE – I @</b>	-			100	100**	1@
IV	<b>18CIBJC1 - JOC – 1 \$</b>	-					1\$

Semester -II							
I	<b>Language-II</b> <b>18T02</b> Tamil- II / <b>18H02</b> Hindi -II / <b>18F02</b> French-II/ <b>18M02</b> Malayalam - II	30	20	50	70	100	3
II	<b>18E02</b> - English-II	30	20	50	70	100	3
III	<b>CORE III</b> <b>18CIB201</b> - Financial Accounting	30	20	50	70	100	4
III	<b>CORE IV</b> <b>18CIB202</b> – Principles of Global Marketing	30	20	50	70	100	3
III	<b>CORE V</b> <b>18CIB203</b> – Computer Practical I – MS Office	30	-	70	70	100	4
III	<b>ALLIED II</b> <b>18MATC02</b> – Statistical Methods	30	20	50	70	100	4
IV	<b>18VE01</b> -Value Education #	100	-	-	-	100**	1#
IV	<b>18CPE02</b> - PACE – II @	-			100	100**	1@
IV	<b>18CIBJC2</b> - JOC – IIS	-					1\$

Semester III							
III	<b>CORE – VI</b> <b>18CPAC02</b> – Corporate Accounting I	30	20	50	70	100	4
III	<b>CORE – VII</b> <b>18CIB302</b> – International Trade Procedures & Documentation	30	20	50	70	100	4
III	<b>CORE- VIII</b> <b>18COAC01 – SWAYAM COURSE</b>	30	-	-	70	100	4
III	<b>ALLIED III</b> <b>18CIB304</b> – Banking and Insurance	30	20	50	70	100	4
III	<b>18COAI01</b> –OPEN ELECTIVES –I	30	-	70	70	100	3
III	<b>Skill based Subject : 1</b> <b>18CIB305</b> – Company Law	30	-	70	70	100	3
IV	<b>18BT01/ 18AT01</b> Basic Tamil I / Advanced Tamil I #	100	-	-	-	100**	1\$
IV	<b>18CPE03</b> –PACE – III @	-			100	100**	1@
IV	<b>18CIBJC3</b> –JOC – III\$	-					1\$

Semester IV							
III	<b>CORE- IX</b> <b>18CIBC01</b> – Corporate Accounting II	30	20	50	70	100	4
III	<b>CORE – X</b> <b>18CIB402</b> – Goods and Service Tax for EXIM	30	20	50	70	100	4
III	<b>CORE – XI</b> <b>18CIB403</b> – Income Tax Law and Practices	30	20	50	70	100	3
III	<b>Elective – I</b> <b>18CIB404</b> – Intellectual Property Rights	30	20	50	70	100	4
III	<b>Allied IV</b> <b>18ECO3</b> - Economics for Finance	30	20	50	70	100	4
III	<b>Skill based Subject II</b> <b>18CIB405</b> – Logistics Management	30	20	50	70	100	3
IV	<b>18BT02/ 18AT02</b> Basic Tamil II/ Advanced Tamil II #	100	-	-	-	100**	1\$
IV	<b>18CPE04</b> - PACE – IV @				100	100**	2@
IV	<b>18CIBJC4</b> - JOC – IV\$	-					1\$

Semester V							
III	<b>CORE - XII</b> <b>18COC03</b> - Cost Accounting	30	20	50	70	100	4
III	<b>CORE - XIII</b> <b>18CIB502</b> - Forex Management	30	20	50	70	100	4
III	<b>CORE - XIV</b> <b>18COAC04</b> - Research Methodology	30	20	50	70	100	3
III	<b>CORE - XV</b> <b>18CIB504</b> - Warehousing and Inventory Management	30	20	50	70	100	4
III	<b>18CIBI02</b> - OPEN ELECTIVES -II	30	-	70	70	100	3
III	<b>Skill based Subject III</b> <b>18CIB505</b> - International Strategic Management	30	20	50	70	100	3
IV	<b>18CPE05-PACE</b> - V @				100	100**	2@
IV	<b>18CIBJC5</b> - JOC - V\$	-					1\$

Semester VI							
III	<b>CORE- XVI</b> <b>18COA601 –</b> Management Accounting	30	20	50	70	100	4
III	<b>CORE- XVII</b> <b>18CIB602 –</b> Shipping and port Management	30	20	50	70	100	4
III	<b>CORE – XVIII</b> <b>18CIB603 –</b> Entrepreneurship and New Venture planning	30	20	50	70	100	4
III	<b>CORE - XIX</b> <b>18CIB604 –</b> Supply chain Management	30	20	50	70	100	4
III	<b>CORE – XX</b> <b>18CIB605 –</b> Project Work and viva voca	20	-	-	80	100	4
III	<b>Elective –II 18CIB606-</b> Business Ethics	30	20	50	70	100	4
III	<b>Skill based Subject :</b> <b>IV</b> <b>18CIB606 –</b> INCO Terms and EXIM Documentation	30	-	-	70	100	3
V	<b>Extension Activities</b> <b>NSS/NCC/SPORTS/YR</b> <b>C/YOGA/SWATCH</b> <b>BHARATH ABIYAN#</b>	-	-	-	100	100**	1

\$ Extra credit courses for the candidates who opted other languages in Part – I and JOC

# No Comprehensive Examinations. Only Continuous Internal Assessment (CIA)

@ No Continuous Internal Assessment (CIA). Only Comprehensive Examinations.

\*\* Marks will not be included in CGPA calculations.

List of Elective papers (Can choose any one of the paper as electives)		
Elective – I	Course Code	Title
	18CIB404	E – Commerce
	18CIB404	Textile Merchandising
	18CIB404	Intellectual Property Rights
Elective – II	18CIBE02	Tourism and Travel Management
	18CIBE02	Supply Chain Management
	18CIBE02	Business Ethics

List of Open Elective papers offered by the dept.( Course code & Title)	
Open Elective – I	Logistics Management
Open Elective – II	Export Documentation

Summary							
Part	Subject	Papers	Credit	Total credits	Papers	marks	Total marks
Part I	Languages	2	3	6	2	100	200
Part II	English	2	3	6	2	100	200
Part III	Core	4	3	12	4	100	400
	Core II	16	4	64	16	100	1600
	Allied	4	4	16	4	100	400
	OPEN ELECTIVES	2	3	6	2	100	200
	Electives	2	4	8	2	100	200
	Skill Based	4	3	12	4	100	400
							<b>3600</b>
Part IV	Language	2	1	2\$	2	100	200**
	PACE	3	1	3@	5	100	500**
		2	2	4@			
	EVS & VE	2	1	2#	2	100	200**
	JOC	5	1	5\$	-	-	-
Part V	@ Extension	1	1	1	1	100	100**
	Total			140			

\$ - Extra credit courses

\*\* - NOT INCLUDED IN TOTAL MARKS

Note : Total credits may vary between 140 – 145

  
**Syllabus Coordinator**

  
**BOS-Chairman**

Approved By

  
**Member Secretary**

**Academic Council**

**18COC03 - COST ACCOUNTING**  
(BCom/BCom-A&F /BCom-CA/BCom-BPS/BCom-IT)

Semester	V
Credit	4
Paper Type	Core
Max. Marks	CIA-30 CE-70 TOT - 100

**COURSE OBJECTIVE:**

This course will enable the students to explain the concepts of cost accounting and computation of various costs.

**UNIT – I INTRODUCTION AND COST SHEET**

**12 Hours**

Introduction, Meaning of Costing and Cost Accounting, Scope, Objectives of Cost Accounting, Advantages of Cost Accounting, Financial accounting Vs. Cost accounting, Costing - An Aid to Management, General Principles of Cost Accounting – Characteristics of an Ideal Costing System –Installation of a Costing System and Methods of Costing, Limitations of Cost Accounting. Elements of cost – Concepts of costs – Cost Classification – Preparation of cost sheet – Statement of Cost and Profit and Treatment of Stock.

**UNIT-II MATERIAL CONTROL AND MATERIAL ISSUES**

**12 Hours**

Material Control, Meaning, Objectives of Material Control - Essentials of Material Control – Levels of Materials, Ordering Level and Re-ordering Level, EOQ, Minimum Level – Maximum Level – Danger Level, Average Stock Level, Stores Records and Bin Card – Issue of Materials – FIFO – LIFO – Average Stock Method – HIFO – Inflated Price Method, Specific Price-Base Stock Method, Market Price Method, Standard Price Method- Material Losses, Control of Wastage of Scrap, Defectives and Spoilage.

**UNIT-III LABOUR AND OVERHEAD COST**

**12 Hours**

Labour Cost - Types of Labour – Labour Turn over, Causes of Labour Turnover – System of Wage Payment, Essentials of a good Wage System –Time Wage System – Piece Rate System - Premium and Bonus Plans - Group Bonus Scheme. Overheads - Meaning, Importance and Characteristics of overhead –Classification of Overheads Cost -Types of Departments, Allocation of Overheads - Apportionment of Overhead expenses, Bases of Apportionment – Reapportionment and absorption of Over heads.

**UNIT – IV PROCESS COSTING**

**12 Hours**

Process costing - Introduction - Features of Process costing - Fundamental Principles of Process Costing – Advantages and Disadvantages of Process Costing - Process Losses, Normal Process Loss - Abnormal Process Loss (Excluding Equivalent Production and Stock Adjustments) – Abnormal Gain.

**UNIT – V OPERATING AND CONTRACT COSTING**

**12 Hours**

Operating costing - Meaning –Transport Costing - Classification of Costs – Ascertainment of Cost –Service Cost and Management Decisions - Contract costing - Introduction - Features of Contract Costing - Types of Contracts - Procedure for recording the costs of contracts - Recording of Value and Profit on Contracts.

**Total Hours: 60**

**Distribution of Marks - 80% Problems, 20% Theory**

**TEXT BOOK:**

1. S. P. Jain and K. L. Narang, Cost Accounting – Revised Edition 2017- Kalyani Publishers.

**REFERENCE BOOK:**

1. Murthy and S. Gurusamy, Cost Accounting – Edition 2014, Tata Mc Graw - Hill Education Pvt .Ltd
2. M. C .Shukla, T. S. Grewal and M. P. Gupta,- Cost Accounting - Edition 2014 - Sultan Chand Publishers.
3. T. S .Reddy and Y. Hariprasad Reddy – Cost Accounting – Edition – 2014 – Margham Publications, Chennai.

**COURSE OUTCOMES**

Upon successful completion of the Course, the Students will be able to:

S. No.	COURSE OUTCOMES	UNIT	LEVEL
CO1	Summarize the concepts relating to cost accounting and preparation of cost sheet.	I	L1
CO2	Compute Stock Level, Economic Order Quantity And Methods of valuation of Material.	II	L2
CO3	Compute Labour cost, remuneration, incentives and allocation & apportionment of overheads to production & service departments.	III	L2
CO4	Analyze the concepts of process costing and preparation of process account.	IV	L2
CO5	Prepare operating cost sheet and contract account.	V	L3

Verified by

*N. Selvakumar*

**Dr Selvakumar N**  
Course Coordinator

Approved by

*Dr Nirmala Devi V*

**Dr Nirmala Devi V**  
Chairperson – BOS

Approved by

*Dr Jayasheela D*

**Dr Jayasheela D**  
Member Secretary  
Academic Council

## **18CIB502 - FOREX MANAGEMENT**

### **Course Objective:**

- 1. To understand how the foreign Exchange Market operates*
- 2. To understand the principles of Currency valuation*
- 3. To explain techniques that can be used to hedge foreign exchange risk*
- 4. To create an understanding on foreign exchange Management in India*

Semester	V - CORE
Credit	4
Max. Marks	CIA – 30 CE - 70 TOT = 100

### **UNIT – I**

**12 hours**

Foreign Exchange Management: Introduction - Meaning - Nature, Significance and Scope of Forex management - Forex trading - Foreign exchange risk exposures and their management – International Payment Instruments: Features – Advantages & Disadvantages – Payment Mechanism – Exchange Rate Mechanism - FEDAI Role and Rules.

### **UNIT – II**

**12 hours**

Exchange Rate : Exchange Rate Introduction - Types of exchange rates - Exchange Rate Systems - Fixed Vs Floating Exchange Rate Systems - Determinants of Exchange Rates: Introduction - Potential Exchange Rate Determinants - Balance of Payments Approach - Parity Conditions - Interest Rates And Exchange Rates - The Asset Market Approach - Technical Analysis - Methods Of Exchange Control.

### **UNIT – III**

**12 hours**

Foreign Exchange Transactions: Introduction - Meaning - Foreign Exchange Rate - Foreign Exchange Market - Participants in Foreign Exchange Market - Functions Of Foreign Exchange Market - Determination of Forward Exchange Rates - Merchant Rates And Inter Bank Transactions - Exchange Margin of Merchant Rates - Different Modes of Foreign Exchange Remittances - Recovery of Interest On Bills Purchased.

### **UNIT – IV**

**12 hours**

Spot and Forward Transactions: Meaning of Spot and Forward Transactions - Effect Of Spot Exchange Rates - Factors Determining Forward Margin - Principle Types of Ready Merchant Rates - Forward Exchange Contract - Features of Forward Exchange Contract - Forward Exchange Contract In Forex - Execution of Forward Contract - Cancellation And Extension of Forward Contract - Exchange Dealings - Interbank Deals - Forex Risk Management

### **UNIT – V**

**12 hours**

Currency Derivatives, Options & Swaps : Currency Derivatives Introduction - Future Contract - Special Features of Futures and Forward Markets - Market Operations - Currency Options: Currency Options Introduction - Structure of the Market - Hedging Currency Positions (various Options) - Swaps: Swaps Introduction - Concept of the Swaps - Basic Swap Structures - Currency - Swap Market - Main Features - Basis Rates.

**Total Periods: 60**

**Course outcome:**

***Upon successful completion of the requirements for this course, students will be able to:***

- *Analyzing the nature and functioning of foreign exchange markets, determination of exchange rates and their forecasting (L3)*
- *Understand various financial terminologies and transactions involved in the forex market. (L2)*
- *Explaining the foreign exchange risks and to identify risk management strategies (L1)*
- *Demonstrate an integrative understanding of the foreign exchange market and the relationships between interest rates, spot and forward rates and expected inflation rates (L2)*
- *Explain the use of futures and option contracts in hedging foreign exchange exposure. (L1)*

**TEXT BOOK:**

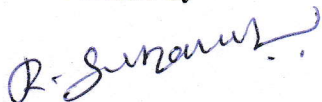
1. Foreign Exchange and Risk Management – C. Jeevanandham, Sultan Chand Sons (2017)
2. Foreign Exchange Management - H.P. Bhardwaj, Wheeler Publishing Edition (2009)
3. Credit Appraisal Risk Analysis and Decision Making By D.D.Mukherjee

**REFERENCE BOOKS:**

1. Foreign Exchange Management - H.P. Bhardwaj Wheeler Publishing Edition 2012
2. International Financial Management - P. G. Apte McGraw Hill Education (India) Private Limited; 6th edition (25 July 2011)
3. International Financial Management - V. K. Bhalla, Schand Publishing, 2017 Edition

**Note:** 100 % Theory Paper

**Verified by**



**Approved by**



**Approved By**



**Member Secretary  
Academic Council**

**18COAC04 - RESEARCH METHODOLOGY**  
(Common for B Com CA/ BCom /B Com A&F/ B Com IB)

Semester	V
Credit	3
Paper Type	Core
Max. Marks	CIA -30 CE -70 Total-100

**COURSE OBJECTIVES:**

- To impart knowledge in the field of research and identify the research problem
- To enhance application skills in research area and analysing the data
- To enlighten the students in the research report preparation

**UNIT – I RESEARCH METHODOLOGY****11 Hours**

Research Methodology: Introduction, Meaning, Objectives, Motivation for Research, Types of Research, Research approaches, Significance of Research.

**UNIT-II RESEARCH PROBLEM****11 Hours**

Research Problem: Defining the Research Problem, Research Design, Sampling Design, Measurement and Scaling Technique.

**UNIT-III: DATA COLLECTION****11 Hours**

Data Collection: Methods of Collecting Primary Data-Observation Method, Interview Method, Questionnaire and Schedules, Other methods of Data Collection, Collection of Secondary Data- Research Ethics

**UNIT-IV: PROCESSING AND ANALYZING DATA****11 Hours**

Data Processing and Analysis; Statistics in Research: Measures of Dispersion, Multiple Correlation and Regression.

**UNIT-V: DOCUMENTATION AND REPORT WRITING****11 Hours**

Report Writing – Significance, Steps, Layout, Types; Plagiarism prevention; Computer and its Role in Research

\* NOTE: Marks shall be distributed for theory 100%

**Total Periods: 55****TEXT BOOK**

1. C.R. Kothari, "Research methodology methods and techniques", New Age International (p) Limited, Publishers, second Revised edition, New Delhi, 2015
2. N.D. Kapoor "Research Methodology in commerce and management", book enclave New Delhi 2013.

**REFERENCE**

1. B. Somekh & C. Lewin, "Research methods in the social sciences", Vistaar Publications, New Delhi 2005,
2. Crotty, M. "The Foundation of Social Research: Meaning and Perspective in the Research Process", Sage Publications, London 1998,
3. V. Desai & R. B. Potter, "Doing Development Research", Sage Publications, New Delhi, (2006)

**COURSE OUTCOMES**

Upon successful completion of the Course, the Students will be able to:

S. No.	COURSE OUTCOMES	UNIT	LEVEL
CO1	List the basic concepts in methodology of research and various approaches	I	L1
CO2	Identify the research problem and frame the research design	II	L2
CO3	Analyze the various sampling fundamentals and collection of data	III	L2
CO4	Analyze and process the data using statistical tools	IV	L2
CO5	Prepare the final report of research.	V	L3

Verified by



**Dr Vidhya P**  
(Course Coordinator)

Approved by



**Dr Geetha R**  
(BOS-Chairperson)

Approved by



**Member Secretary**

**Academic Council**

**18CIB504 - WAREHOUSING AND INVENTORY MANAGEMENT**

**Course Objective:**

- *Warehouse management is an attempt to maintain a systematic and well organized infrastructure and an orderly inventory system. It is also concerned with the adequate supply of goods in the warehouse, while minimizing inventory costs at the same time.*
- *To make these management processes more effective, some recognized warehouse best practices are incorporated in the seminar, for application by the participants.*

Semester	V - CORE
Credit	4
Max. Marks	CIA – 30 CE - 70 TOT = 100

**UNIT – I**

**12 hours**

Introduction to Warehousing – Basic Warehousing Decisions – Warehouse Operations – Types of Warehouses – Functions – Centralized & Decentralized – Storage Systems – Warehousing Cost Analysis – Warehouse Layout – Characteristics of Ideal Warehouse

**UNIT – II**

**12 hours**

Inventory: Basic Concepts – Role in Supply Chain – Role in Competitive Strategy – Independent Demand Systems – Dependent Demand Systems – Functions – Types – Cost – Need for Inventory – Just in Time

**UNIT – III**

**12 hours**

Inventory Control – ABC Inventory Control – Multi-Echelon Inventory Systems – Distribution Requirement Planning – Bull Whip Effect – Using WMS for Managing Warehousing Operations

**UNIT – IV**

**12 hours**

Principles and Performance Measures of Material Handling Systems – Fundamentals of Material Handling – Various Types of Material Handling Equipment's – Types of Conveyors – Refrigerated Warehouses- Cold Chain- Agri SCM

**UNIT – V**

**12 hours**

Modern Warehousing – Automated Storage & Retrieval Systems & their Operations – Bar Coding Technology & Applications in Logistics Industry – RFID Technology & Applications – Advantages of RFID

**Total Periods: 60**



**Course outcome:**

***Upon successful completion of the requirements for this course, students will be able to:***

- *Understand the role of warehousing in logistics and business. L1*
- *Describe various receiving and put away practices/systems and storage systems in use in modern warehouse operations. L1*
- *Categorize the functions of Warehouse Management Systems/Inventory Management Systems and how they are used to maintain accurate inventory by using appropriate hardware/software to avoid shipping and billing errors. L2*
- *Generalize the classifications of material handling equipment and typical applications for each type. L3*
- *Demonstrate an overall understanding of bar coding/ RFID and other paperless technologies and the ability to operate bar coding/ RFID equipment and applications. Access the necessary markings required for asset identification. L2*

**TEXT BOOK:**

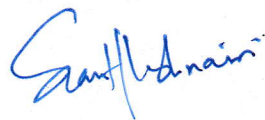
1. Vinod.V.Sople, "Logistics Management" Pearson Education (2013).
2. Arnold," Introduction to Materials Management" Pearson Education ( 2015).

**REFERENCE BOOKS:**

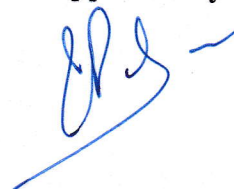
1. Frazelle, "World Class Warehousing & Material Handling" Tata McGraw-Hill (2015)
2. Satish K. Kapoor and PurvaKansal," Basics of Distribution Management - A Logistical Approach" Prentice Hall (2012)
3. Satish K. Kapoor and PurvaKansal 'Marketing, Logistics - A Supply Chain Approach" Pearson Education (2016)

**Note:** 100 % Theory Paper

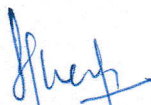
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**Approved by**



**Approved By**



**Member Secretary  
Academic Council**

**18CIBI02 - EXPORT DOCUMENTATION**

**Course Objectives:**

*Trade procedures and documentation formalities are a critical part of International Business Management. This subject aims at imparting knowledge of trade procedures and documentation formalities with a view to enable the participants to develop a systematic approach in handling trade transaction and incidental paper work (export and import documentation).*

Semester	V - ELECTIVE
Credit	3
Max. Marks	CIA – 30 CE - 70 TOT = 100

**UNIT – I**

**9 Hours**

Export Trade Control: Different categories of Exporters – Export licensing procedures and formalities – Role of ECGC in export promotion – Deemed exports and its benefits.

**UNIT – II**

**9 Hours**

Registered Exporters: Definition of export House and Trading House – Incentives given to Free trade Zones and 100% EOU's – salient features and benefits – Norms governing the establishment and governing of the units – Project exports and consultancy exports.

**UNIT – III**

**9 Hours**

Import Trade Control: License – Duty Entitlement Passbook Scheme – Harmonized IEC code number adopted for classification of import trade control items – Import of capital goods under EPCG scheme – Import of raw materials and components under OGL actual user condition – Import for stock and sale – Restricted and Banned items for imports – Canalization of Imports and various canalizing agencies.

**UNIT – IV**

**9 Hours**

Warehousing in connection with imports – Bonded warehousing – Special facilities provided for NRI's and the norms for import of various items by them – Import of Capital goods and raw materials for Free Trade Zones and 100% EOU's.

**UNIT – V**

**9 Hours**

Customs Procedures for Imports – Customs duty and Indian Customs tariff. Export and Import Documentation: Acceptance of document of L/C, D/A and D/P– Approved methods of RBI regulations – Suppliers credit.

**Total Periods: 45**

**Course Outcomes:**

*Upon successful completion of the requirements for this course, students will be able to:*

- *Understand the implications of foreign trade policy. L1*
- *Evaluate the legal implications in the area of exports and imports L3*
- *Assess the various terms and conditions of export finance. L2*
- *Develop the ability to critically examine the EXIM policy framework L3*
- *Understand the role of govt. & semi-govt. organizations and how to export strategically as an entrepreneur.L1*

**TEXT BOOK:**

1. Khurana P K, 2007, "Export Management", Galgotia Publications, 7th edition.
2. Justin Paul & Rajiv Aserkar, 2016, "Export Import management", Oxford Publication.
3. Rakesh Mohan Joshi " International Business", Oxford Publication (2013)
4. E.Johnson, "Export/Import Procedures and Documentation" (Export/Import Procedures & Documentation (2012)
5. Thomas A. Cook, "The Ultimate Guide to Export Management"(2001)

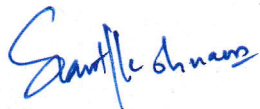
**REFERENCE BOOKS:**

1. Usha Kiran Rai, "Export Import & Logistics Management", PHI publication (2012)
2. C.Rama Gopal "Export Import Procedures Documentation & Logistics", New Age International Publication (2011)

**WEB SITES**

[www.eximguru.com](http://www.eximguru.com)  
[www.iift.org.in](http://www.iift.org.in)  
[www.commin.nic.in](http://www.commin.nic.in)  
[www.tdctrade.com](http://www.tdctrade.com)  
[www.intracen.org](http://www.intracen.org)

**Note:** 100 % Theory Paper

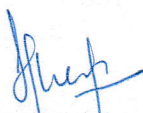


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**Member Secretary  
Academic Council**

**18CIB505 – INTERNATIONAL STRATEGIC  
MANAGEMENT**

**Course Objectives:**

*On successful completion of this course, the students should have understood Personality, Perception, Motivation, Job-satisfaction, morale, Group dynamics, Leadership traits, Counseling and guidance, etc..*

Semester	V – skill Based
Credit	3
Max. Marks	CIA – 30 CE - 70 TOT = 100

**UNIT – I**

**12 Hours**

International Strategic Management – Distinguishing Characteristics of international Strategic Management - Difference between international Strategic Management and Domestic Strategic Management.

**UNIT – II**

**12 Hours**

Corporate Strategies – Mission – Vision – Analyzing industry and competition – Internal appraisal of the firm – Competitive advantage – Core competence – Internal analysis – Turnaround.

**UNIT – III**

**12 Hours**

Portfolio Analysis – Process of strategic choice- focusing in strategic alternatives – GAP Analysis – Selection Factors – Corporate portfolio analysis – BCG Matrix – Limitations of BCG Matrix – GE Nine cell matrix – SWOT analysis.

**UNIT – IV**

**12 Hours**

Strategy implementation – Concept of strategy implementation – steps in strategy implementation – Factors causing unsuccessful implementation of Strategy – Organization structure for strategy implementation – Forms of organization structure - relating structure to strategy.

**UNIT – V**

**12 Hours**

Strategy evaluation and control – Requirements for effective evaluation – Strategic control – Types of strategic Control – Process of evaluation – Setting Performance standards – Evaluation techniques for strategic control.

**Total Hours: 60**

**Course outcome:**

*Upon successful completion of the requirements for this course, students will be able to:*


- *This Course will create knowledge and defining the management concepts principles and skills from a people, finance, marketing and organizational perspectives (L1)*
- *Will help in the development of appropriate organizational policies and strategies within a changing context to meet stakeholder interests. (L2)*
- *Determine the information systems to learn from failure key tools and techniques for the analysis and design of information systems, including their human and organisational as well as technical aspects. (L3)*

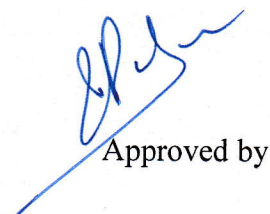
**BOOKS**

1. International Strategic Management, R.M. Srivastava, Himalaya Publishing House, Bombay
2. Strategic Planning formulation of Corporate Strategy Text & Cases, V.S. Ramasamy, S. Namakumari, Macmillan India Ltd., New Delhi.

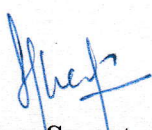
**REFERENCES**

1. Strategic Management, Francis Cherunillam, Himalaya Publishing House, Bombay.
2. Business policy & Strategy, LM Prasad, Sultan Chand Co., New Delhi.
3. Corporate Strategic Management, RM Srivastava & Divya, Nigam Pragati prakashan, Meerut.
4. Business Policy & strategic management, Agarwal, Ban erjeed Nair, Pragati Prakashan, Meerut.

  
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**Member Secretary  
Academic Council**

# **SYLLABUS**

## **B.Com (IB)**

**DEPARTMENT OF INTERNATIONAL BUSINESS**

**Sri Ramakrishna College of Arts and Science  
(Autonomous)**

**(Formerly SNR Sons College)**

Approved by Govt of Tamilnadu, UGC & AICTE, New Delhi

Re-Accredited with "A" Grade by NAAC

AN ISO 9001:2015 Certified Institution

Affiliated to Bharathiar University

Coimbatore – 06



**BATCH 2018 – 2021**

**With effective from 2018 onwards**

# **B.Com (IB) PROGRAMME STRUCTURE**



# Sri Ramakrishna College of Arts and Science (Autonomous)

(Affiliated to Bharathiar University)  
(Re-Accredited with 'A' Grade by NAAC)  
(An ISO 9001:2015 Certified Institution)



Nava India, Coimbatore-641 006, Tamil Nadu, India.

## "Scheme of Examination along with Distribution of Marks and Credits"

### CBCS & OBE PATTERN

### UNDERGRADUATE PROGRAMMES

**Programme: B Com**

**Branch : International Business**

(For the students admitted during the academic year 2018-2020 and onwards)

Part	Study Components and Course Title	CIA	Comprehensive Exam		Compre- hensive Exam Total	Total	Credit
			Online	Descriptive Theory			
Semester – I							
I	<b>Language-I</b> <b>18T01</b> Tamil- I/ <b>18H01</b> Hindi -I / <b>18F01</b> French-I/ <b>18M01</b> Malayalam - I	30	20	50	70	100	3
II	<b>18E01English-I</b>	30	20	50	70	100	3
III	<b>CORE I</b> <b>18CIB101</b> – Principles of Accountancy	30	20	50	70	100	4
III	<b>CORE II</b> <b>18CIB102</b> - Introduction to International Business Management	30	20	50	70	100	3
III	<b>ALLIED I</b> <b>18MATC01</b> – Business Mathematics	30	20	50	70	100	4
IV	<b>18ES01</b> Environmental Studies #	100	-	-	-	100**	1#
IV	<b>18CPE01-PACE – I @</b>	-			100	100**	1@
IV	<b>18CIBJC1 - JOC – 1 \$</b>	-					1\$

Semester -II							
I	<b>Language-II</b> <b>18T02</b> Tamil- II/ <b>18H02</b> Hindi -II / <b>18F02</b> French-II/ <b>18M02</b> Malayalam - II	30	20	50	70	100	3
II	<b>18E02</b> - English-II	30	20	50	70	100	3
III	<b>CORE III</b> <b>18CIB201</b> - Financial Accounting	30	20	50	70	100	4
III	<b>CORE IV</b> <b>18CIB202</b> – Principles of Global Marketing	30	20	50	70	100	3
III	<b>CORE V</b> <b>18CIB203</b> – Computer Practical I – MS Office	30	-	70	70	100	4
III	<b>ALLIED II</b> <b>18MATC02</b> – Statistical Methods	30	20	50	70	100	4
IV	<b>18VE01</b> -Value Education #	100	-	-	-	100**	1#
IV	<b>18CPE02</b> - PACE – II @	-			100	100**	1@
IV	<b>18CIBJC2</b> - JOC – II\$	-					1\$

Semester III							
III	<b>CORE – VI</b> <b>18CPAC02</b> – Corporate Accounting I	30	20	50	70	100	4
III	<b>CORE – VII</b> <b>18CIB302</b> – International Trade Procedures & Documentation	30	20	50	70	100	4
III	<b>CORE- VIII</b> <b>18COAC01 – SWAYAM COURSE</b>	30	-	-	70	100	4
III	<b>ALLIED III</b> <b>18CIB304</b> – Banking and Insurance	30	20	50	70	100	4
III	<b>18COAI01</b> –OPEN ELECTIVES –I	30	-	70	70	100	3
III	<b>Skill based Subject : 1</b> <b>18CIB305</b> – Company Law	30	-	70	70	100	3
IV	<b>18BT01/ 18AT01</b> Basic Tamil I / Advanced Tamil I #	100	-	-	-	100**	1\$
IV	<b>18CPE03</b> –PACE – III @	-			100	100**	1@
IV	<b>18CIBJC3</b> –JOC – III\$	-					1\$

Semester IV							
III	<b>CORE- IX</b> <b>18CIBC01</b> – Corporate Accounting II	30	20	50	70	100	4
III	<b>CORE – X</b> <b>18CIB402</b> – Goods and Service Tax for EXIM	30	20	50	70	100	4
III	<b>CORE – XI</b> <b>18CIB403</b> – Income Tax Law and Practices	30	20	50	70	100	3
III	<b>Elective – I</b> <b>18CIB404</b> – Intellectual Property Rights	30	20	50	70	100	4
III	<b>Allied IV</b> <b>18ECO3</b> - Economics for Finance	30	20	50	70	100	4
III	<b>Skill based Subject II</b> <b>18CIB405</b> – Logistics Management	30	20	50	70	100	3
IV	<b>18BT02/ 18AT02</b> Basic Tamil II/ Advanced Tamil II #	100	-	-	-	100**	1\$
IV	<b>18CPE04</b> - PACE – IV @				100	100**	2@
IV	<b>18CIBJC4</b> - JOC – IV\$	-					1\$

**Semester V**

III	<b>CORE - XII</b> <b>18COC03</b> – Cost Accounting	30	20	50	70	100	4
III	<b>CORE - XIII</b> <b>18CIB502</b> – Forex Management	30	20	50	70	100	4
III	<b>CORE - XIV</b> <b>18COAC04</b> – Research Methodology	30	20	50	70	100	3
III	<b>CORE - XV</b> <b>18CIB504</b> – Warehousing and Inventory Management	30	20	50	70	100	4
III	<b>18CIBI02</b> - OPEN ELECTIVES -II	30	-	70	70	100	3
III	<b>Skill based Subject III</b> <b>18CIB505</b> - International Strategic Management	30	20	50	70	100	3
IV	<b>18CPE05-PACE</b> – V @				100	100**	2@
IV	<b>18CIBJC5</b> - JOC – V\$	-					1\$

**Semester VI**

III	<b>CORE- XVI</b> <b>18COAC06 –</b> Management Accounting	30	20	50	70	100	4
III	<b>CORE- XVII</b> <b>18CIB602 –</b> Shipping and port Management	30	20	50	70	100	4
III	<b>CORE – XVIII</b> <b>18CIB603 –</b> Entrepreneurship and New Venture planning	30	20	50	70	100	4
III	<b>CORE - XIX</b> <b>18CIB604 –</b> Supply chain Management	30	20	50	70	100	4
III	<b>CORE – XX</b> <b>18CIB605 –</b> Project Work and viva voce	20	-	-	80	100	4
III	<b>Elective –II 18CIBE02</b>	30	20	50	70	100	4
III	<b>Skill based Subject :</b> <b>IV</b> <b>18CIB606 –</b> INCO Terms and EXIM Documentation	30	-	-	70	100	3
V	<b>Extension Activities</b> <b>NSS/NCC/SPORTS/YR</b> <b>C/YOGA/SWATCH</b> <b>BHARATH ABIYAN#</b>	-	-	-	100	100**	1

\$ Extra credit courses for the candidates who opted other languages in Part – I and JOC

# No Comprehensive Examinations. Only Continuous Internal Assessment (CIA)

@ No Continuous Internal Assessment (CIA). Only Comprehensive Examinations.

\*\* Marks will not be included in CGPA calculations.

List of Elective papers (Can choose any one of the paper as electives)		
Elective – I	Course Code	Title
	18CIB404	E – Commerce
	18CIB404	Textile Merchandising
	18CIB404	Intellectual Property Rights
Elective – II	18CIBE02	Tourism and Travel Management
	18CIBE02	Supply Chain Management
	18CIBE02	Business Ethics

List of Open Elective papers offered by the dept.( Course code & Title)	
Open Elective – I	Logistics Management
Open Elective – II	Export Documentation

Summary							
Part	Subject	Papers	Credit	Total credits	Papers	marks	Total marks
Part I	Languages	2	3	6	2	100	200
Part II	English	2	3	6	2	100	200
Part III	Core	4	3	12	4	100	400
	Core II	16	4	64	16	100	1600
	Allied	4	4	16	4	100	400
	OPEN ELECTIVES	2	3	6	2	100	200
	Electives	2	4	8	2	100	200
	Skill Based	4	3	12	4	100	400
							<b>3600</b>
Part IV	Language	2	1	2\$	2	100	200**
	PACE	3	1	3@	5	100	500**
		2	2	4@			
	EVS & VE	2	1	2#	2	100	200**
	JOC	5	1	5\$	-	-	-
Part V	@ Extension	1	1	1	1	100	100**
	Total			140			

\$ - Extra credit courses

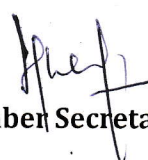
\*\* - NOT INCLUDED IN TOTAL MARKS

Note : Total credits may vary between 140 – 145

  
Syllabus Coordinator

  
BOS-Chairman

Approved By

  
Member Secretary

Academic Council

**Dr PARVIN BANU I**  
M.Com M.Phil MBA M.Com (CA) NET Ph.D  
Associate Professor & Head  
Department of International Business  
Sri Ramakrishna College of Arts & Science  
Nava India, Coimbatore 641 006

**18COAC06 - Management Accounting**

(B Com CA/B Com /B Com PA/B Com A&amp;F/B Com BPS/BCom IT/BCom IB)

Semester	VI
Credit	4
Paper Type	Core
Max. Marks	CIA -30 CE - 70 TOT =100

**COURSE OBJECTIVE:**

- To help the students be aware of the basic principles and techniques of Management Accounting.
- To help learner to understand the application of various management accounting tools in decision making process
- To enable them to apply the management techniques in preparation of various statements and budgets.

**UNIT-I MANAGEMENT ACCOUNTING**

12

Management accounting - Nature and Scope - Objectives - Functions -Importance -Relationship between management Accounting and financial accounting - Relationship between Management accounting and Cost accounting.

**UNIT - II ANALYSIS AND INTERPRETATION OF FINANCIAL STATEMENTS**

12

Analysis and interpretation of Financial Statements - Common size Statement -Comparative Statement - Trend Percentages - Ratios - Meaning - Nature - Classification -Interpretation of ratios - Uses, significance and Limitations of ratios.

**UNIT-III FUND FLOW ANALYSIS**

12

Fund Flow Analysis -Meaning - Usefulness and Limitations - Computation of Fund from Operations - Fund Flow Statement -Cash Flow Analysis - Meaning -Usefulness and Limitations - Computation of Cash from Operations - Cash Flow Statement.

**UNIT-IV MARGINAL COSTING**

12

Marginal Costing - Meaning - Features - Assumptions - Characteristics - Managerial Application of Marginal Costing - Break Even Point - Cost - Volume Profit Analysis.

**UNIT - V BUDGET**

12

Budget and budgetary control - Definition - meaning - Objectives - Characteristics of good budget - Requisites for a successful Budgetary control system-Advantages and limitations of budgetary control. Types of budgets -Master Budget-Preparation of cash budget-Cash Budget-Sales Budget-Purchase Budget-Material Budget- Flexible Budget

Total Periods: 60

\* NOTE: Marks shall be distributed for theory 20 % and for problems 80 %

**TEXT BOOK:**

1. T.S.Reddy&Y.Hari Prasad Reddy "Management Accounting"- Margham Publications, Reprint, Chennai, 2017.
2. S.N.Maheswari,, Management Accounting ,Vikas Publication,1<sup>st</sup> Edition, New Delhi 2006

**REFERENCE BOOKS**


1. Dr.R.K.Sharma and Shasi.K Gupta, Management Accounting, Kalyani Publishers, 13th Revised Edition, New Delhi.2014
- 2...M Y Khan P K Jain, Management accounting problems and cases, MH publications 2015
3. Jain &Narang,, Cost and Management Accounting, Kalyani Publishers,14<sup>th</sup> Edition, Ludhiana, New Delhi. 2014.

**COURSE OUTCOMES:**


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

COURSE OUTCOMES	DESCRIPTION	LEVEL
CO1	Acquire knowledge in basic concepts in management accounting and its relation with other subjects	L1
CO2	Analyze and interpret financial statements of various companies	L2
CO3	Prepare fund flow and cash flow statement of a company	L3
CO4	Evaluate marginal costing techniques to take managerial decisions	L3
CO5	Prepare the budgets in various fields of business	L3

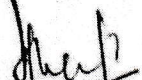
Prepared By

  
Dr. Geetha R  
Course Coordinator

Verified By

  
Dr. Geetha R  
BoS/Chairperson

Approved by

  
Academic Council-  
Member/Secretary

**18CIB602 - SHIPPING AND PORT MANAGEMENT**

**Course Objective:**

*To understand the network of sea transport in the world and to analyze the impact of geographical features on shipping activities and the network of ports in the world. The students understand the pattern of world trade by focusing on developments in ocean transport.*

Semester	VI
Credit	4
Max. Marks	CIA – 30 CE - 70 TOT = 100

**UNIT I**

**12 Hours**

Shipping Company Structure: Organization of a shipping company – Roles of Commercial, Technical & Crewing departments – In house vs outsourcing of Ship Management functions – Ship Registries, National vs Open Registries – Ship Classification societies.

**UNIT II**

**12 Hours**

Technical Management – Ship acquisition methods – Induction of a vessel in the fleet – Planned maintenance & emergency repairs – Dry-docking and annual / special surveys – Management of ship spares - Ship registration, Tax issues & depreciation policies – swaps and options in Ship financing – Sale & lease back.

**UNIT III**

**12 Hours**

Cellular vessel – Container & types - shipping Agency (FF,CON,NVOCC,CHA,CFS,ICD) – shipping documents- - Shipping freight rate structure and practices - Liner operation – INCOTERM.

**UNIT IV**

**12 Hours**

Role and functions of Ports – Basic Port infrastructure - Port operations – Organization structure in Ports - Indian Ports Act, 1908 - Port officials, their powers and duties – Port dues, fees and other charges - Major Port Trusts Act, 1963.

**UNIT V**

**12 Hours**

Overview of Ports, Canals & Waterways – Inland Terminals – Port Features required for various cargotypes – Port ownership / Management models – Environmental issues.

**Course outcome:**

*Upon successful completion of the requirements for this course, students will be able to:*

- *Explain the General Structure of the Shipping Industry in the global logistics supply chain. L1*
- *Compare and select the right chartering of vessels and role shipping intermediaries in the context to Global Supply Chain. L1*
- *Select Vessels for Global trading and how the cargos are handled at Port Terminal. L2*
- *Identify the legal basis for the establishment of SAGARMALA Project and its benefits. L2*
- *Manage and Execute maritime trade by understanding Indian Port Infrastructure and its IT services. L3*

**TEXT BOOK:**

1. Maritime Logistics - A Complete Guide to Effective Shipping and Port Management - Dong-Wook Song and Photis M Panayides – The Chartered Institute of Logistics and Transport (UK) 2011.
2. Logistics Management and World Seaborne Trade, KrishnaveniMuthiah, Himalaya Publishing House, 2017

**REFERENCE BOOKS:**

1. Report on Indian Port – Government of India
2. Indian Port Report – I – Maritime consultancy
3. The state and Market in India's Shipping – Nayar
4. Port Management and port operations, Patrick Alderton, Third Edition Informa Publication 2008.

**WEBSITE:**

<http://sagarmala.gov.in/>

**Note:** 100 % Theory Paper

**Prepared by**



**R.Sivaramakrishnan**

**Course Coordinator**

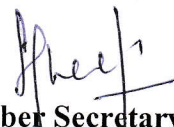
**Verified by**



**Dr.I.Parvin Banu**

**BOS Chairperson**

**Approved By**



**Member Secretary**

**Academic Council**

**18CIB603: ENTREPRENEURSHIP AND NEW VENTURE  
PLANNING**

Semester	VI
Credit	4
Max. Marks	CIA – 30 CE - 70 TOT = 100

**Course Objectives:**

To enable the students to understand how to become an entrepreneur and succeed in it

**Unit I**

**12hours**

Meaning and concept of entrepreneurship - History of entrepreneurship development - Role of entrepreneurship in economic development - Myths about entrepreneurs -Types of entrepreneurs -Skills/ traits required to be an entrepreneur - Entrepreneurial decision process - Skill gap analysis - Role models, mentors and support system

**Unit II**

**12hours**

Introduction to various form of business organization (sole proprietorship, partnership, corporations, Limited Liability company) - Mission, vision and strategy formulation - Design thinking for finding solutions – Prototyping - Idea evaluation - Entrepreneurial Outlook - Value proposition design - Customer insight - Ideas development - capstone project presentation

**Unit III**

**12 hours**

Finding your team - Art of team formation - Teamwork planning - Chief mentor/ founder & Co founders -Team formation -Delegation of work - The importance and diversity of business model - How business model emerges -Potential fatal flaws of business models - Components of an effective business model - Core strategy

**Unit IV**

**12 hours**

Translate Business Model into a Business Plan - Visioning for venture - Take product or service to market - Deliver an investor pitch to a panel of investors - Identify possible sources of funding for your venture – Customers, friends and family – Angels and VCs - Bank Loans - Key elements of raising money for a new venture

**Unit V**

**12 hours**

Value Proposition - Customer Segments - Channels and Partners - Revenue Model and Streams - Key Resources - Activities and Costs - Customer Relationships and Customer - Get to market Plan - Effective ways of marketing for start-ups – Digital and Viral Marketing - Managing start-up finance - The Concept of Costs, Profits, and Losses - Manage your Cash Flow - Analyse your Financial Performance budgeting

**COURSE OUTCOMES:**

**Upon successful completion of the course students will be able to:**

- Know the meaning of entrepreneurship and its importance L1
- Learn the types of companies and the process of design thinking. L2
- Understand how to build the team and manage potential flaws in it L1
- Gain knowledge on how to put business plan and types of investors. L2
- Develop an insight on handling customers and manage budgeting L3

**TEXT BOOK:**

1. Pankaj Goyal - Before You Start Up: How to Prepare to Make Your Startup Dream a Reality - Fingerprint! Publishing, 2017)
2. Eric Ries - The Lean Startup: How Constant Innovation Creates Radically Successful Businesses - Penguin UK, 2011)

**REFERENCE BOOKS:**

1. Radhakrishnan Pillai -- Corporate Chanakya - Jaico Publishing House; First edition (2 August 2010)

**Note:** 100 % Theory Paper

**Prepared by**



**D. Nithilan**  
Course Coordinator

**Verified by**



**Dr. J. Parvin Banu**  
BOS Chairperson

**Approved By**



**Member Secretary**  
Academic Council

**18CIB604 – SUPPLY CHAIN MANAGEMENT**

**Course Objective:**

*The paper aims to educate students on stages of supply chain management and new opportunities in SCM*

Semester	VI
Credit	4
Max. Marks	CIA – 30 CE - 70 TOT = 100

**UNIT I**

**12 Hours**

SCM – Definition – Objectives – Evolution – Need - Issues involved in developing SCM Framework -Types. SCM activities - constituents – Organisation.

**UNIT II**

**12 Hours**

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-Check list for Excellence.

**UNIT III**

**12 Hours**

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.

**UNIT IV**

**12 Hours**

Outsourcing in SCM – Meaning - Need- Types – Importance - Outsourcing risks - Outsourcing process - New opportunities in SCM outsourcing - Myths of SCM outsourcing.

**UNIT V**

**12 Hours**

Performance Measurement in SCM – Meaning - Advantages of performance measures – The benefits of performance measurement-Measuring SCM - Supplier performance measurement Parameters choosing suppliers.

**Course outcome:**

*Upon successful completion of the requirements for this course, students will be able to:*

- *Explain the General Structure of the SCM in the global logistics. L1*
- *Compare and select the Performance Measurement in SCM and Suppliers. L1*
- *Outsourcing risks and their opportunities in SCM. L2*
- *Identify the legal Dimensions of Supply Chain Excellence and its benefits. L2*
- *Manage and Execute Purchasing and integrated logistics interfaces its services. L3*

**TEXT BOOK:**

1. Sarika Kulkarni : Supply Chain Management, Tata Mc- Ashok Sharma Graw Hill Publishing Co Ltd., New Delhi, 2004

**REFERENCE BOOKS:**

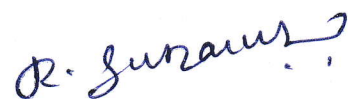
1. David J. Bloomberg, Stephen LeMay & : Logistics, Prentice-Hall of India Pvt Ltd., Joe B.Hanna New Delhi, 2003.
2. Donald J. Bowersox & David J. Closs : Logistical Management, Tata McGraw Hill Publishing Co. Ltd, New Delhi, 2004
3. Satish C. Ailawadi & Rakesh Singh : Logistics Management, Prentice-Hall of India Pvt Ltd., New Delhi, 2005
4. Donald Waters : Logistics. Palgrave Macmillan, New York, 2004 Krishnaveni Muthiah :
5. Logistics Management & World Sea borne Trade, Himalaya Publishing House, Mumbai, 1999

**WEBSITE:**

1. <https://www.studocu.com/en-gb/document/the-university-of-warwick/supply-chain-management/lecture-notes/scm-lectures-lecture-notes-1-10/1398318/view>
2. <https://catalogimages.wiley.com/images/db/pdf/R0471235172.01.pdf>

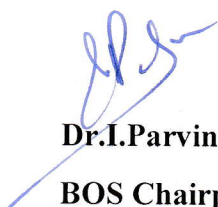
**Note:** 100 % Theory Paper

**Prepared by**



**R.Sivaramakrishnan**  
Course Coordinator

**Verified by**



**Dr.I.Parvin Banu**  
BOS Chairperson

**Approved By**



**Member Secretary**  
Academic Council

**18CIB605 – PROJECT AND VIVA VOCE**

**Course Objective:**

*The objective is to equip the student with the knowledge of actual functioning of the market, organization and problems faced by them for exploring feasible solutions and suggestions.*

Semester	IV
Credit	4
Max. Marks	CIA – 80* CE – 20* TOT = 100

**Guidelines:**

1. At the end of third semester examination, every student of BCOM IB will undergo for a market survey for any manufacturing, Logistics company, ports, CHA'S Import companies, Export Oriented units, SEZ and Banking sectors dealing in foreign Exchange.
2. During the course of market survey Faculty Guide will assign a problem/project to the student. The student, after the completion of survey will submit a report to the College/ Institute, which will become a part of fourth semester examination. However, the report must be submitted by the end of March during fourth semester.
  - An organizational research-oriented dissertation study.
  - To focus the whole organization emphasizing on a specific management problem of any specific department.
  - May also be a case study focusing on any specific issue.
  - Can be a search to evolve a new management theory.
  - Can be an Industry survey focusing on specific problem.
  - The expected outcome should provide practical solutions to the problem studied.

**IN CASE OF:**

- Experimental research=hypotheses testing is necessary
- Exploratory/ Formulative research = formulating a problem for more precise
- Investigation/discovery of ideas.
- Descriptive research = Studying the respondents using hypotheses. May also be a Fact finding approach generalizing a cross-sectional study.
- Ex-Post-Facto research: An empirical enquiry for situations already occurred by Testing hypotheses.

**TIME SCHEDULE (Tentative)**

- Commencement of Project = After completion of 3rd Semester exam
- Duration of Project work = December 2<sup>nd</sup> week to March end.
- 1st Project Evaluation Meeting = January first week.
- 2nd Project Evaluation Meeting = February first week.
- 3rd Project Evaluation Meeting = March 2<sup>nd</sup> week.
- Submission of final Review = April first week.

## **REPORT STRUCTURE**

- Hard bound/ Soft Bound
- Dissertation size should be around 100 pages, may be more
- Font size = 12 (Tahoma) / 14 (Times New Roman)
- 1.5 line spacing
- A4 size executive bond paper

## **PROJECT FRAMEWORK**

- Study of basic organizational details, structure and functions = 15 days
- Problem diagnosis and statement formulation, data collection, analysis and interpretation = 30days
- Preparation of draft report and checking with the company guide and collecting the project completion letter from them = 15 days

## **PROBLEM IDENTIFICATION AND SYNOPSIS PREPARATION:**

The synopsis (about 2-3 pages) has to be submitted to the faculty guide and consultation Completed before the completion of 3rd Semester exam. At this stage, tentative title of the Project may be formulated to be finalized after starting the project work.

## **SYNOPSIS FORMAT:**

**Background of the study**

**Statement of the problem**

**Objectives of the study**

**Hypotheses to be tested**

**Study methodology**

- Type of Study
- Date and its source
- Sample method and size
- Data collection tools
- Tools to be used for data analysis
- Limitations of the study
- Expectations from the study
- Chapter Scheme

## **HOW DO YOU GO AHEAD WITH YOUR PROJECT WORK?**

- ❖ Discuss with the HR department / contact person and find out who should be your Organization guide
- ❖ Learn the working environment, culture, dynamics

- ❖ Study organization's literature, organogram, job functions and product /service details
- ❖ Assess organizational performance and the departmental functions
- ❖ Review the vision - mission - objectives and goals and finalize problem statement
- ❖ Complete SWOT analysis
- ❖ Confine to a management problem / finalize problem statement and go ahead with the research study.
- ❖ Prepare questionnaire, collect data and analyze and interpret
- ❖ Collect published details, analyze and arrive at a conclusion
- ❖ Draft Suggestions / Recommendations.

### **DOS AND DON'TS:**

- Finalize each day's task at the end and make notes
- Take up the assignment/works given to you by the organization during the project Duration.
- Make an objective assessment of everything
- Never criticize anything/anybody and never indulge in saying anything wrong, also don't interfere in their process of work
- Never be too appreciative or too critical of the organization and don't involve in their politics; try to observe the reality and learn.

### **CONTENTS OF THE DISSERTATION:**

- Title and Inner page = Same
- Page 2/3 : Certificates by Head of the Department and Guide
- Page 4 : Certificate by Company/ Organization
- Page 5 : Declaration
- Page 6 : Acknowledgement
- Page 7 : Contents (Chapterization)
- Page 8/9 : List of Tables and Graphs with page number
- Executive Summary

### **CHAPTERIZATION**

#### **Chapter I: Introduction**

- Section A: About the subject - meaning, terms defined, importance, relevant aspects justifying the title of the study.
- Section B : Industry / Company Profile - History, growth and prospects of Industry
- Inception of the company, nature, operation, organization structure, management,
- Product/service profile, market, workforce, financial details, future prospects and growth.

## **Chapter II: Review of literature**

This is a critical part of the research, focusing on past literature in the topic, provides a base for the present study, gives direction for future study, serves to narrow down the problem itself and techniques to be used and proves that the researcher is well - conversant with the topic.

## **Chapter III: Research Design**

### **Title of the Study**

- Statement of the Problem
- Objectives of the Study
- Scope of the Study
- Limitations of the Study
- Research Methodology
  - Type of Study
  - Data to be used and its source
  - Data collection tools
  - Sampling method and sample size
  - Statistical tools used for data analysis
  - Hypotheses to be tested (if any)

## **Chapter IV: Organizational Review**

- Organizational structure
- Operational divisions and its review
- HR Policies and innovations
- Workforce structure
- Specific department / problem - focused study

## **Chapter V: Data Analysis and Interpretation**

- Tabular Presentation of data
- Concept - Analysis - Interpretation
- Graphical Presentation
- Hypotheses testing

## **Chapter VI: SWOT Analysis**

- Vision - Mission
- Objectives and goals
- SWOT Analysis

## **Chapter VII: Summary of Findings and Conclusions**

- Objectives of the study
- Findings of the Study ( Hypotheses - wise)
- Conclusions (so as to justifying the objectives)

## **Chapter VIII: Suggestions and Recommendations:**

- Suggestions ( Based on findings and conclusions)
- Recommendations (Give specific, practical and value-based recommendations)

## **APPENDIXES:**

- Copy of the Schedule / Questionnaire
- Useful organizational details (if any)
- Bibliography

## **Example of Bibliography:**

- Kotler, Philip, Marketing Management - Analysis, planning Implementation and Control, Prentice - Hall of India, New Delhi, 1996
- Drucker, P, The Coming of the New Organization, Harvard Business, reviews Vol. 10, No.2, January 2000, PP-1-5

## **FORMATS**

### **A) TITLE / INNER PAGE**

The Dissertation on  
“..... (Topic).....”  
Submitted to Sri Ramakrishna College of Arts and Science in partial fulfillment of requirements  
for the award of the  
degree of “Bachelor of Commerce with International Business”  
By  
"Name of the Student"

Reg. No. ....

Under the guidance of

“Name of Guide”

Institute Logo

Institute Name & Address

**B) DECLARATION**

I...(Name of Student) ....., hereby declare that the contents of this dissertation entitled ".....  
(Topic)..... "Are the outcome of my original research work. Further, this report has not  
been submitted to any Institution or University for award of any degree.

Place.....

Date.....

(Signature)

(Name)

**C) CERTIFICATE BY THE GUIDE**

This is to certify that the dissertation entitled "..... (Topic)..... "is an original research  
fulfillment of BCOM IB  
work undertaken by ..... (Name of Student)..... in partial Course  
requirement of Sri Ramakrishna College of Arts and Science . Throughout the process of  
research study, the candidate has worked under my direct supervision and guidance.

Place.....

Date.....

(Signature)

(Name of Guide)

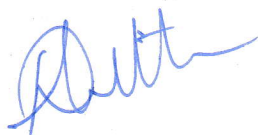
**Evaluation of the Report**

- |  |   |          |
|--|---|----------|
| a. Ist, IInd and IIIrd review                          | - | 15 Marks |
| b. Objectives, Methodology and<br>Review of literature | - | 25 Marks |
| c. Data Collection and<br>Statistical tools used       | - | 20 Marks |
| d. Execution of the project                            | - | 20 Marks |

<b>Continuous Internal Assessment (CIA)</b>	-	80 Marks
<b>External Assessment (CE)</b>	-	20 Marks

<b>Total</b>	-	<u>100 Marks</u>
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**Prepared by**



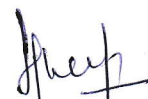
**D. Nithilan**  
**Course Coordinator**

**Verified by**



**Dr. J. Parvin Banu**  
**BOS Chairperson**

**Approved By**



**Member Secretary**  
**Academic Council**

**18CIB606: INCOTERMS AND EXIM DOCUMENTATION**

**Course Objectives:**

To enable the students to understand the documents and procedures in international business.

Semester	VI
Credit	3
Max. Marks	CIA – 30 CE - 70 TOT = 100

**Unit I**

**9 hours**

Meaning and Definition of Export – Classification – Strategy and Preparation for Export Marketing – Export Marketing Organizations – Registration Formalities – IEC – RCMC – Export Licensing – Selection of Export Product – Identification of Markets – Methods of Exporting – Pricing Quotations – Payment Terms – Letter of Credit. - Liberalization of Imports – Negative List for Imports – Categories of Importers – Special Schemes for Importers

**Unit II**

**9 hours**

Aligned Documentation System – Commercial Invoice – Shipping Bill – Certificate of Origin – Consular Invoice – Mate's Receipt – Bill of Lading – GR Form – Types of Marine Insurance Policies - Import Documents – Transport Documents – Bill to Entry – Certificate of Inspection – Certificate of Measurements – Freight Declaration

**Unit III**

**9 hours**

Pre-shipment Finance – Categories of Pre-shipment Finance – Facilities of Pre-shipment Credit - Pre-shipment Credit in Foreign Currency (PCFC) – Interest rate on Pre-shipment Credit, Post-shipment Credit Finance – Categories of Post-shipment Credit in rupees – Post-shipment credit in Foreign Currency – Refinance of Pre-shipment and Post-shipment Finance - EXIM Bank

**Unit IV**

**9 hours**

Functions - Types of Inventory Control - Demand Forecasting - Warehousing and Stores Management – Routing - Transportation Management - Some Commercial Aspects in Distribution Management – Distribution Channel Management - Distribution Resource Planning (DRP)

**Unit V**

**9 hours**

E Logistics - Forward E-logistics – Reverse E-logistics – E-logistics method of documentation - ASNs – Satellite global positioning systems (GPS) and geographic information systems (GIS) – Bar-coding and scanning – Electronic signature technology – Wireless technology – Radio frequency Identification (RFID) Electronic procurement (e-procurement)

**Course Outcomes:**

**Upon successful completion of the course students will be able to:**

- Know what is export market and the legal needs for doing exports. L1
- Learn the types of documents involved in export and import. L2
- Understand the concept of pre and post shipment finance in exports. L1
- Gain knowledge on transportation and distribution of goods and warehousing. L2
- Develop an insight about the future of logistics field.L3

**TEXT BOOK:**

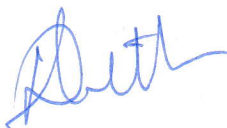
1. Logistics and Supply Chain Management, D.K. Agarwal, Publication : Macmillan Publication Edition : 2009
2. Export-Import Procedures and Documentation, by Jain Khuspat S. Himalaya - Publishing House, 2017 Edition

**REFERENCE BOOKS:**

1. Handbook of Import-Export Procedures – Ministry of Commerce, - Government of India, New Delhi

**Note:** 100 % Theory Paper

**Prepared by**



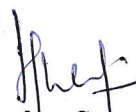
**D. Nithilan**  
**Course Coordinator**

**Verified by**



**Dr. I. Parvin Banu**  
**BOS Chairperson**

**Approved By**



**Member Secretary**  
**Academic Council**

**18CIBE02 - BUSINESS ETHICS**

Semester	VI
Credit	4
Max. Marks	CIA – 30 CE - 70 TOT = 100

**COURSE OBJECTIVE:**

To enable the students to have knowledge in Business Ethics and corporate Culture.

- UNIT I** Ethical approaches – Ethical and applications – Corporate and Personal Decision making – Corporate ethical leadership – Corporate culture and reputation management – Corporate social responsibility and social reporting **12**
- UNIT II** Ethics and business – Introduction – Issues – Moral development – and Moral reasoning – utilitarianism – Ethics in market place – Business ethics – Conceptual framework – Attitude of Indian managers towards business ethics – Foundation of ethics – Kantian approach – in the context of organization and management – Prima facie principle **12**
- UNIT III** Values and work – Managerial leadership values – Human values for TQM – Indian ethos for management – Work culture – Corporate culture – Whistle blowing – Corporate loyalty and ethics **12**
- UNIT IV** Culture and identity – Introduction – The self – Individualism and Collectivism - Business applications – learning Cognitive orientation – Problem solving and reasoning – Rhetorical styles – the universe – Ambiguity, change and uncertainty – Avoidance – Time – Applications for intercultural communication – Challenges and solutions – Developing intercultural competence. **12**
- UNIT V** Values – Timeless, Interpreting and time bound values – Western personalities and value systems – Six thinking Hats – Seven habits of Steven Covey – Value system in the Indian context – Ramayana and leadership qualities – Relevance of Thirukkural in today's context – value based management today – Personality development – Motivation – Work ethics – productivity – leadership conflict management – Importance of strong foundation. **12**

**Total Periods: 60**

**Course outcome:**

***Upon successful completion of the requirements for this course, students will be able to:***

- *Explain the General Structure of the Business Ethics in the Corporate culture. L1*
- *Analyze the Conceptual framework of Business ethical market structure. L1*
- *Select the cultural management in the human value chain of the business. L2*
- *Identify the legal basis for the establishment of value system and its benefits. L2*
- *Manage and Execute the Applications for intercultural communication and its services. L3.*

**TEXT BOOK:**

1. Perspective in Business Ethics – Laura P. Hartman, Abha Chatterjee 3<sup>rd</sup> Edition, Mc Graw Hill Publication 2007
2. Dr. I. Parvin Banu, (2018). Corporate Culture – A case study based approach, Lambert Academic Publications, UK

**REFERECE BOOKS:**

1. Value Based Management – S. Srinivasan, Jaico Publishing House, 2005
2. Business Ethics – Dr. A. K. Gavai, Himalaya Publishing House, 2005

**Prepared by**



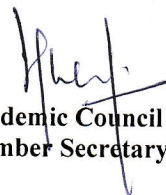
**Dr. I. Parvin Banu**  
Course Coordinator

**Verified by**



**Dr. I. Parvin Banu**  
BoS Chair Person

**Approved by**



**Academic Council -**  
Member Secretary