#### B.Com. IB – 2022-23 colleges

#### BHARATHIAR UNIVERSITY: COIMBATORE-641 046 B.Com (INTERNATONAL BUSINESS) (For the students admitted during the academic year 2021-22 and onwards) SCHEME OF EXAMINATION - CBCS PATTERN

			s/		Exar	ninatio	ons	
Part	Study Components	Course Title	Ins. hrs week	Dur.Hr	CIA	Marks	Total	Credits
		SEMESTER -I						
Ι	Language-I		6	3	50	50	100	4
II	English-I		6	3	50	50	100	4
III		es of Accounting	5	3	50	50	100	4
III		Organisation and Office Management	5	3	50	50	100	4
III	Allied Paper I –	World Economic Resources	6	3	50	50	100	4
IV	Environmental S		2	3	-	50	50	2
		Total	30		250	300	550	22
<b>.</b>	T TT	SEMESTER-II	6	2	50	50	100	4
I	Language-II		6	3	50	50	100	4
II	English-II	· 1	6	3	50	50	100	4
III	Core III - Finance	cial Accounting	5	3	50	50	100	4
III		ples of Marketing	5	3	50	50	100	4
III	Allied Paper II - Documentation	International Trade Procedures and	6	3	50	50	100	4
IV	Value Education	- Human Rights #	2	3	-	50	50	2
		Total	30		250	300	550	22
		English / Business English		C	Cambri	dge / S'	TEP	
		SEMESTER-III				Ū.		
III	Core V - Higher	Financial Accounting	6	3	50	50	100	4
III	Core VI - Comn		6	3	50	50	100	4
III	Core VII - Bank	ing and Foreign Exchange	6	3	50	50	100	4
III	Allied : III - Mat	hematics for Business	6	3	50	50	100	4
IV	Skill based Subj	ect -1 : Business Application Software-I	4	3	50	50	100	4
IV	Tamil @ / Ad	vanced Tamil # (or)Non-Major Elective-I	2	3		50	50	2
		uman Excellence #/Women's Rights #						
	U	Constitution of India #						
		Total	30		250	300	550	22
		BFSI		,		DC - B		
		SEMESTER-IV					_ ~~	
III	Core VIII - Corr	porate Accounting-I	4	3	50	50	100	4
III	Core IX- Logisti		4	3	50	50	100	4
III	Core X - Busine		4	3	50	50	100	4
III		tive Business Communication	3	3	30	45	75	3
III		national Marketing Management	3	3	30	45	75	3
III	Core XIII - Com	puter Applications MS-Excel)-Practical –I	3	3	30	45	75	3
III		istics for Business	4	3	50	50	100	3
IV		bject-2 : Naan Mudhalvan office	3	3	25	25	50	2
	Fundamenta		-	-				
		udhalvan.in/Bharathiar University_(BU)						
IV	Tamil @ / Advar II: General Awar	nced Tamil # (or) Non-major elective -	2	3		50	50	2
		Total	30		315	410	725	28
		10141	30		515	410	143	40

	$\mathbf{B}.\mathbf{Com}. \mathbf{IB} = 2022 \cdot 23 \text{ conteges}$						
	Entrepreneurship Skills			TA	NSIM		
	SEMESTER –V						
III	Core XIV - Corporate Accounting- II	6	3	50	50	100	4
III	Core XV – Brand Management	5	3	30	45	75	3
III	Core XVI - Cost Accounting	6	3	50	50	100	4
III	Core XVII - Income Tax Law and Practice	6	3	50	50	100	4
III	Elective-I :	4	3	30	45	75	3
IV	Skill based Subject-3 : Business Application Software-II	3	3	30	45	75	3
	Total	30		240	285	525	21
	BSI			NSE	Acade	ny	
	SEMESTER –VI						
III	Core XVIII - Management Accounting	6	3	50	50	100	4
III	Core XIX - Principles of Auditing	5	3	50	50	100	4
III	Core XX - International Business Strategy	5	3	50	50	100	4
III	Core XXI- Computer Applications : MS-	3	3	30	45	75	3
	PowerPoint, MS-Access and Tally 9.2 -Practical-						
	II						
III	Elective -II:	4	3	30	45	75	3
III	Elective-III:	4	3	30	45	75	3
IV	Skill-based Subject-IV:	3	3	25	25	50	2
	Naan Mudhalvan- Fintech Course (Capital						
	Markets / Digital Marketing /						
	<b>Operational Logistics</b> )						
	http://kb.naanmudhalvan.in/Bharathiar University						
	<u>(BU</u>						
V	Extension Activities @	-		50	-	50	2
	Total	30		315	310	625	25
	GRAND TOTAL	180		1620	1905	3525	140

\$ Includes 25% / 40% continuous internal assessment marks for theory and practical papers respectively.
@ No University Examinations. Only Continuous Internal Assessment (CIA) # No Continuous Internal Assessment (CIA). Only University Examinations.

List of Elective Papers (Colleges can choose any one of the paper as electives)							
	А	Garment Merchandising					
Elective — I	В	Garment Costing					
	С	Quality Assurance in Garment Industry					
	А	Supply Chain Management-I					
Elective – II	В	Supply Chain Management-II					
	С	Cargo Management					
	А	Agricultural Export – import management					
Elective - III	В	Agricultural Logistics and Supply Chain Management					
	С	Agricultural and Food Retailing					

Note: The syllabi of B.Com. degree programme from the academic year 2022-23 and subsequent changes be followed in respect the remaining papers which are not furnished below.

<ol> <li>To provid</li> <li>To promote</li> <li>To offer u</li> <li>To facilitation</li> </ol>		Vers	abus 2 ion 2	.022- .023	-
Course Objec The main objec 1. To provic 2. To provic 3. To offer u 4. To facilit	ives: tives of this course are to: e insight about maintaining partnership accounts te understanding about maintaining books of accounts at the time of ret inderstanding about dissolution and insolvency of partnership	Vers	ion 2	.022- .023	
The main object1.To provid2.To provid3.To offer u4.To facilitation	tives of this course are to: e insight about maintaining partnership accounts te understanding about maintaining books of accounts at the time of ret inderstanding about dissolution and insolvency of partnership	iremer	nt		
<ol> <li>To provid</li> <li>To promote</li> <li>To offer u</li> <li>To facilitation</li> </ol>	e insight about maintaining partnership accounts te understanding about maintaining books of accounts at the time of ret nderstanding about dissolution and insolvency of partnership	iremer	nt		
<ol> <li>To promo</li> <li>To offer u</li> <li>To facilitation</li> </ol>	te understanding about maintaining books of accounts at the time of ret inderstanding about dissolution and insolvency of partnership	iremer	nt		
<ol> <li>To offer u</li> <li>To facilitation</li> </ol>	nderstanding about dissolution and insolvency of partnership	iremer	nt		
4. To facilit					
	te knowledge about individual insolvency and claims				
5. To prome	to be overladed of out house an accounce and inflation accounting				
	te knowledge about human resource and inflation accounting				
Expected Cou	rse Outcomes:				
On the succes	sful completion of the course, student will be able to:				
1 Unders ratios.	anding the basic concepts of partner and procedures related to calculati	onof		K	2
2 Acquiri	ng the principle at the time of retirement in the books of partner			K	1
3 Analyz	ng dissolution and insolvency of firms and individuals.			K	4
4 Evaluat	e the insolvency or loss of individuals or firms.			K	5
5 Examir	e the concepts based on voyage, Human resource and inflation account	ing.		K	4
K1 - Rememb	er; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - C	Create			
	-	_			
Unit:1			15h	ours	3
Liabilities - C	Admission of a Partner - Treatment of Goodwill - Revaluation of Asse alculation of Ratios for Distribution of Profits - Capital Adjustments.	ets and			
Unit:2			15h		
of Goodwill -	Partner - Calculation of Gaining Ratio- Revaluation of Assets and Li - Adjustment of Goodwill through Capital A/c only - Settlement of A n Account with equal Installments only.				
Unit:3			15h	our	5
	Insolvency of Partners- Garner Vs Murray- Insolvency of all Partners - stribution - Proportionate Capital Method only.	Defici			
	stribution - I toportionate Capital Method only.				
	stribution - i roportionate Capital Method only.		15h	our	5
.Piecemeal D	Individuals and Firms – Fire Claims : Normal Loss – Abnormal Loss		15h	our	5
.Piecemeal D			15h 13h		
.Piecemeal D Unit:4 Insolvency of Unit:5		only).			
Piecemeal D Unit:4 Insolvency of Unit:5 Voyage Acco	Individuals and Firms – Fire Claims : Normal Loss – Abnormal Loss unts - Human Resources Accounting and Inflation Accounting (Theory Contemporary Issues	only).	13h		5
.Piecemeal D Unit:4 Insolvency of Unit:5 Voyage Acco	Individuals and Firms – Fire Claims : Normal Loss – Abnormal Loss Unts - Human Resources Accounting and Inflation Accounting (Theory	only).	13h	our	5

Course code		L	Т	Р	С
Core- 6	Commercial Law	4			3
Pre-requisite	Basic knowledge in Commercial Law	Syllabus Version			22- 23
<b>Course Objectiv</b>					
The main objectiv	ves of this course are to:				
-	cnowledge about basics of business contract				
	owledge about the regulations of agency system nd the rules of indemnity and guarantee				
	whedge about the sale and transfer of goods and the applicable law	ve and			
regulations	wredge about the sale and transfer of goods and the appreable faw	vs and			
Expected Course	• Outcomes:				
-	the various elements related business law and contract			K	5
	g different type of contract and its features			K	
-	bout the agency system related to creation and termination of agence	cv			5
-	between rights and duties of indemnity, guarantee	5		-	5
-	he distinct between sale and agreement to sell and its features			K	4
	; <b>K2</b> - Understand; <b>K3</b> - Apply; <b>K4</b> - Analyze; <b>K5</b> - Evaluate; <b>K6</b>	- Creat	e		
			-		
-	nd objects – Mercantile law, meaning – Sources of contracts – Cla tials of a valid contract – Offer, acceptance, legality of object and	assifica		of	
Law – Meaning a contracts – Essen Void agreement.	•	assifica consid	ation of the second sec	of n –	
Law – Meaning a contracts – Essen Void agreement. <b>Unit:2</b>	tials of a valid contract – Offer, acceptance, legality of object and	assifica consid	ation of eration of the second	of n –	
Law – Meaning a contracts – Essen Void agreement. Unit:2 Capacity to contra	•	assifica consid	ation of eration of the second	of n –	
Law – Meaning a contracts – Essen Void agreement. Unit:2 Capacity to contra contract – Discha	tials of a valid contract – Offer, acceptance, legality of object and the second secon	assifica consid	ation of eration 15h e of	of n – ours	
Law – Meaning a contracts – Essen Void agreement. Unit:2 Capacity to contra contract – Discha Unit:3	tials of a valid contract – Offer, acceptance, legality of object and a act – Free consent – Quasi contracts – Contingent contracts – Perforge of contract – Remedies for breach of contract.	assifica consid	ation of eration 15h e of	of n –	S
Law – Meaning a contracts – Essen Void agreement. Unit:2 Capacity to contra contract – Discha Unit:3 Contract of Agen	tials of a valid contract – Offer, acceptance, legality of object and a state of a valid contract – Offer, acceptance, legality of object and a state of a valid contract – Offer, acceptance, legality of object and a state of a valid contract – Offer, acceptance, legality of object and a state of a valid contract – Offer, acceptance, legality of object and a state of a valid contract – Offer, acceptance, legality of object and a state of a valid contract – Offer, acceptance, legality of object and a state of a valid contract – Offer, acceptance, legality of object and a state of a valid contract – Offer, acceptance, legality of object and a state of a valid contract – Offer, acceptance, legality of object and a state of a valid contract – Offer, acceptance, legality of object and a state of a valid contract – Offer, acceptance, legality of object and a state of a valid contract – Offer, acceptance, legality of object and a state of a valid contract – Offer, acceptance, legality of object and a state of a valid contract – Offer, acceptance, legality of object and a state of a valid contract – Offer, acceptance, legality of object and a state of a valid contract – Offer, acceptance, legality of object and a state of a valid contract – Offer, acceptance, legality of object and a state of a valid contract – Offer, acceptance, legality of object and a valid contract – Offer, acceptance, legality of object and a valid contract – Offer, acceptance, legality of object and a valid contract – Offer, acceptance, legality of object and a valid contract – Offer, acceptance, legality of object and a valid contract – Offer, acceptance, legality of object and acceptance, legality of object – Offer, acceptance, legality of object – Offer, acceptance, legality of object – Offer, leg	assifica consid	ation of eration 15h e of	of n – ours	 
Law – Meaning a contracts – Essen Void agreement. Unit:2 Capacity to contra contract – Discha Unit:3 Contract of Agen	tials of a valid contract – Offer, acceptance, legality of object and act – Free consent – Quasi contracts – Contingent contracts – Perforge of contract – Remedies for breach of contract.	assifica consid	ation c eratio 15h e of 15]	of n – ours	
Law – Meaning a contracts – Essen Void agreement. Unit:2 Capacity to contra contract – Discha Unit:3 Contract of Agen ratification– Conc Unit:4 Contract of inden	tials of a valid contract – Offer, acceptance, legality of object and act – Free consent – Quasi contracts – Contingent contracts – Perforge of contract – Remedies for breach of contract.	y by	ation c eration 15h e of 15] 15]	of n – ours hour	
Law – Meaning a contracts – Essen Void agreement. Unit:2 Capacity to contra contract – Discha Unit:3 Contract of Agen ratification– Conc Unit:4 Contract of inden	tials of a valid contract – Offer, acceptance, legality of object and a act – Free consent – Quasi contracts – Contingent contracts – Perforge of contract – Remedies for breach of contract.	y by	ation c eratio: 15h e of 15] t5] ety –	of n – ours hour	<b>S</b>
Law – Meaning a contracts – Essen Void agreement. Unit:2 Capacity to contra contract – Discha Unit:3 Contract of Agen ratification– Cond Unit:4 Contract of inden Bailment – Right Unit:5 Law of sale of goo – Conditions and	tials of a valid contract – Offer, acceptance, legality of object and a act – Free consent – Quasi contracts – Contingent contracts – Perforge of contract – Remedies for breach of contract.	y by of sure	ation c         eration         15h         e of         15)         15)         ety –         13)         rrantic	of n – ours hour hour hour	s s sell
Law – Meaning a contracts – Essen Void agreement. Unit:2 Capacity to contra contract – Discha Unit:3 Contract of Agen ratification– Cond Unit:4 Contract of inden Bailment – Right Unit:5 Law of sale of goo – Conditions and	tials of a valid contract – Offer, acceptance, legality of object and a act – Free consent – Quasi contracts – Contingent contracts – Perfor rge of contract – Remedies for breach of contract. cy – Creation of Agency – Personal liability of an Agent – Agency ditions and effects – Termination of Agency. nnity and guarantee – Rights and Liabilities of surety – Discharge s and Duties of bailor and bailee.	y by of sure	ation c eratio: 15h e of 15] ety – 13] rrantic –Perfc	of n – ours hour hour hour	s s sell nce
Law – Meaning a contracts – Essen Void agreement. Unit:2 Capacity to contra contract – Discha Unit:3 Contract of Agen ratification– Cond Unit:4 Contract of inden Bailment – Right Unit:5 Law of sale of goo – Conditions and of contract of sale	tials of a valid contract – Offer, acceptance, legality of object and a act – Free consent – Quasi contracts – Contingent contracts – Perforge of contract – Remedies for breach of contract. cy – Creation of Agency – Personal liability of an Agent – Agency ditions and effects – Termination of Agency. nnity and guarantee – Rights and Liabilities of surety – Discharge s and Duties of bailor and bailee. ods – Distinction between sale and agreement to sell – Conditions a Warranties – Transfer of Ownership – Transfer of title by Non-ow e – Rights and Duties of buyer.	y by of sure	ation c eratio: 15h e of 15] ety – 13] rrantic –Perfc	hour hour hour	s s sell nce

		TITLE OF THE COURSE	L	Т	Р	С
Core – 7		Banking and Foreign Exchange	4			
Pre-requisite		Basic knowledge in banking and foreign exchange activities	-	labus rsion	202 202	
Course Objecti	ves:					
The main object	ives of this c	ourse are to:				
		at trends and innovations in banking sector				
		ning systems of banks in India				
	-	exchange market				
4. To analyze	foreign excl	nange risk and exposure				
Expected Cours						
On the successf	ful completion	on of the course, student will be able to:				
1 Illustrate	the classific	ations of commercial banks, functions and credit creation			Κ	1
2 Outline t	he general p	recautions, types of accounts			K	2
	<b>v</b>	s of negotiable instruments, promissory note			K	2
		ge and administration of foreign exchange			K	3
		ing position and foreign exchange risk			K	4
		erstand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Crea	ate			
	[		T			
Unit:1				15h	ours	
banking – custo		rn commercial banks – branch banking – CRM in bankin	ig – N	/lultina	tiona	ai
				101tina 15h		
banking – custo Unit:2	omer service			15h	ours	
banking – custo Unit:2 Opening of an account- Curren	new account	; 	sits- s	<b>15h</b> avings	ours	
banking – custo Unit:2 Opening of an account- Curren joint account- p	new account	nt- General precautions- Types of accounts- Fixed depose ecurring deposits- special type of customers- Minor- Lunatic	sits- s	<b>15h</b> avings ikards-	ours	
banking – custo Unit:2 Opening of an account- Curren joint account- p Unit:3	new account t account- Reartnership ac	nt- General precautions- Types of accounts- Fixed depos ecurring deposits- special type of customers- Minor- Lunatic ecount- Public limited company.	sits- s - drun	15h avings ikards- 15h	ours	
banking – custo Unit:2 Opening of an account- Curren joint account- p Unit:3 Negotiable instr	new account new account t account- Re artnership ac ruments- mea	nt- General precautions- Types of accounts- Fixed depose ecurring deposits- special type of customers- Minor- Lunatic	sits- s - drun	15h avings ikards- 15h issory	ours	
banking – custo Unit:2 Opening of an account- Curren joint account- p Unit:3 Negotiable instr note- essentials-	new account new account t account- Re artnership ac ruments- mea	nt- General precautions- Types of accounts- Fixed depos ecurring deposits- special type of customers- Minor- Lunatic ccount- Public limited company.	sits- s - drun	15h avings ikards- 15h issory ies.	ours	
banking – custo Unit:2 Opening of an account- Curren joint account- p Unit:3 Negotiable instr note- essentials- Unit:4	new account t account- Re artnership ac uments- mea Cheques- E	nt- General precautions- Types of accounts- Fixed depos ecurring deposits- special type of customers- Minor- Lunatic ccount- Public limited company.	sits- s - drun Promi	15h avings ikards- 15h issory ies. 15h	ours	
banking – custo Unit:2 Opening of an account- Curren joint account- p Unit:3 Negotiable instr note- essentials- Unit:4 Foreign exchange	new account- new account- t account- Re artnership ac ruments- mea Cheques- E ge markets- l	nt- General precautions- Types of accounts- Fixed depos ecurring deposits- special type of customers- Minor- Lunatic ccount- Public limited company. aning- characteristics- types- Bills of exchange- Essentials- ssentials- Endorsement- Crossing of Cheques- Marking of C	sits- s - drun Promi Chequ	15h avings ikards- 15h issory ies. 15h	ours	
banking – custo Unit:2 Opening of an account- Curren joint account- p Unit:3 Negotiable instr note- essentials- Unit:4 Foreign exchang Interbank rates	new account- new account- t account- Re artnership ac ruments- mea Cheques- E ge markets- l	nt- General precautions- Types of accounts- Fixed depos ecurring deposits- special type of customers- Minor- Lunatic ccount- Public limited company. aning- characteristics- types- Bills of exchange- Essentials- ssentials- Endorsement- Crossing of Cheques- Marking of C Features- participants- Interbank transactions- Interbank quo	sits- s - drun Promi Chequ	15h avings ikards- 15h issory ies. 15h	ours	
banking – custo Unit:2 Opening of an account- Curren joint account- p Unit:3 Negotiable instr note- essentials- Unit:4 Foreign exchang Interbank rates account.	new account- new account- t account- Re artnership ac ruments- mea Cheques- E ge markets- l	nt- General precautions- Types of accounts- Fixed depos ecurring deposits- special type of customers- Minor- Lunatic ccount- Public limited company. aning- characteristics- types- Bills of exchange- Essentials- ssentials- Endorsement- Crossing of Cheques- Marking of C Features- participants- Interbank transactions- Interbank quo	sits- s - drun Promi Chequ	15h avings ikards- 15h issory nes. 15h	ours	
banking – custo Unit:2 Opening of an account- Curren joint account- p Unit:3 Negotiable instr note- essentials- Unit:4 Foreign exchang Interbank rates account. Unit:5	new account new account- Re artnership ac ruments- mea Cheques- E ge markets- l and arbitragi	nt- General precautions- Types of accounts- Fixed depose ecurring deposits- special type of customers- Minor- Lunatic ecount- Public limited company.	Promi Chequ otation	15h avings ikards- 15h issory ies. 15h is-	ours	
banking – custo Unit:2 Opening of an account- Curren joint account- p Unit:3 Negotiable instr note- essentials- Unit:4 Foreign exchang Interbank rates account. Unit:5 Exchange mana	new account new account t account- Re- partnership ac artnership ac cuments- mea Cheques- E ge markets- I and arbitragi gement by b	nt- General precautions- Types of accounts- Fixed depos ecurring deposits- special type of customers- Minor- Lunatic ccount- Public limited company. aning- characteristics- types- Bills of exchange- Essentials- ssentials- Endorsement- Crossing of Cheques- Marking of C Features- participants- Interbank transactions- Interbank quo	sits- s - drun Promi Chequ otation stro	15h avings ikards- 15h issory ies. 15h is-	ours	
banking – custo Unit:2 Opening of an account- Curren joint account- p Unit:3 Negotiable instr note- essentials- Unit:4 Foreign exchang Interbank rates account. Unit:5 Exchange mana	new account new account t account- Re- partnership ac artnership ac cuments- mea Cheques- E ge markets- I and arbitragi gement by b	nt- General precautions- Types of accounts- Fixed depose ecurring deposits- special type of customers- Minor- Lunatic ecount- Public limited company.	sits- s - drun Promi Chequ otation stro	15h avings ikards- 15h issory ies. 15h is- is-	ours ours ours	
banking – custo Unit:2 Opening of an account- Curren joint account- p Unit:3 Negotiable instr note- essentials- Unit:4 Foreign exchang Interbank rates account. Unit:5 Exchange mana and reporting- F Unit:6	new account new account t account- Re- partnership ac artnership ac uments- mea Cheques- E ge markets- I and arbitragi gement by t Foreign excha	nt- General precautions- Types of accounts- Fixed depose ecurring deposits- special type of customers- Minor- Lunatic ecount- Public limited company.	sits- s - drun Promi Chequ otation stro	15h avings ikards- 15h issory ies. 15h is- is-	ours	
banking – custo Unit:2 Opening of an account- Curren joint account- p Unit:3 Negotiable instr note- essentials- Unit:4 Foreign exchang Interbank rates account. Unit:5 Exchange mana and reporting- F Unit:6	new account new account t account- Re- partnership ac artnership ac uments- mea Cheques- E ge markets- I and arbitragi gement by t Foreign excha	nt- General precautions- Types of accounts- Fixed depose ecurring deposits- special type of customers- Minor- Lunatic ecount- Public limited company.	sits- s - drun Promi Chequ otation stro	15h avings ikards- 15h issory ies. 15h is- is-	ours ours ours ours	rs

			L	Т	Р	0
	-	Business Application Software I	4			
Pre-requisite		<b>Basic knowledge in MS Word and MS Excel</b>	Sylla Vers	ibus ion	2022 <sup>.</sup> 2023	-
Course Object						
The main objec	tives of this of	course are to:				
Understan	d the basic fr	amework and how to work in Ms-Word and Ms-Excel.				
Expected Cour						
	-	on of the course, student will be able to:				
	w the basics of					2
		features in MS Word				2
		ncept of mail merge				2
Ū.	•	on excel operations				2
_		ge on Managing and Analyzing Complex Worksheet			K	2
K1 - Rememb	er; <b>K</b> 2 - Und	erstand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Cr	reate			
TT •4 1				<u> </u>		
Unit:1				5h	ours	
Formattin	g Features–M	Ienus, Commands, Toolbars and their Icons.				
Unit:2				5h	ours	
Creating [	-					
box, Form	hatting, Insert	reating Tables, Changing Font and Text Size, Borders an t picture.	d Shad	ings,	Text	
box, Form	hatting, Inser		id Shad			
box, Form Unit:3 Mail Mer				6h	ours	
box, Form Unit:3 Mail Mer	ge - Creatin	t picture.		6h	ours ields	
box, Form Unit:3 Mail Mer Merging I Unit:4 Microsoft	ge - Creatin Documents	t picture.	s, remo	6h	ours ields	
box, Form Unit:3 Mail Mer Merging I Unit:4 Microsoft	ge - Creatin Documents	g the Main Document–Creating data source, Adding fields	s, remo	6h vingf 6h	ours ields	

B.Com.	IB - 2022-2	23 colleges				
Course code			L	Т	Р	С
Core- 8		Corporate Accounting I	4			4
Pre-requisite		Basic knowledge in company accounts	Syllabus Version		202 202	
Course Objecti	ves:					
The main object	ives of this c	course are to:				
1. To provide	basic under	standing about the accounts relating to shares and debenture	s			
•		counts of companies				
-		hods for the valuation of goodwill				
4. To assist p	reparation of	books of accounts during liquidation of companies				
Expected Cour						
		on of the course, student will be able to:			1	
-	-	basic provisions towards issue of shares in market			K	(2
2 Understa	anding the co	oncepts of debenture and its accounting			K	32
3 Analyze	the compani	ies final accounts and Managerial Remuneration			K	<b>K</b> 4
4 Estimati	ng methods	of goodwill and shares			K	5
5 Examine	e various pro	cedures related to liquidation of companies			K	(4
K1 - Remembe	er: <b>K2</b> - Und	erstand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Cre	eate		1	
	,	<u> </u>				
Unit:1				12ł	iours	5
Issue of shares :	Par Premiu	m and Discount - Forfeiture - Reissue – Surrender of Share	s Ut	nderw	riting	т.
		in the Discount Torreture Reissue Surrender of Share	5 01		IIIIIE	·
Unit:2				121	MIR	
	Preference	Shares. Debentures – Issue – Redemption: Sinking Fund Me	thod	141	IUUI	,
Redemption of	Treference	shares. Debendies issue readinption. Shiking I and He	anou.			
Unit:3				12I	iours	5
	s of Compani	ies - Calculation of Managerial Remuneration.				
Unit:4				12l	nours	5
Valuation of G	oodwill and	Shares - Need - Methods of valuation of Goodwill and Sha	res.			
Unit:5				10l	nours	3
Liquidation of	Companies -	Statement of Affairs -Deficiency a/c.				
		~ ~ ~ ~		-		
Unit:6	1.	Contemporary Issues		2	hou	rs
Expert lectures	s, online sem	inars – webinars				
				() '		
		Total Lecture hours		60l	nours	3

Course code	TITLE OF THE COURSE	L	Т	Р	С
Core – 10	Business Taxation	3			3
Pre-requisite	Basic knowledge in tax	-	labus rsion	202 202	
Course Objecti	ives:	•			
•	tives of this course are to:				
	and and applicability of business taxes in India				
	tand the working of custom law in India				
	the necessity of GST in India				
	te knowledge about the Input tax credit, returns and refunds				
Expected Cour	nowledge about the customs act				
-	ful completion of the course, student will be able to:				
	ne various concepts relating to indirect tax regime in India			K	1
_	in GST platform			K	
•	exempted supply and calculate the value of supply			K	
<u> </u>	Input tax credit returns			K	
	e the custom law import and export procedure and related duties and taxe $K^2$ . Understand $K^2$ . Another $K^4$ . Another $K^5$ . For both $K^6$ .			K	4
KI - Remembe	er; <b>K2</b> - Understand; <b>K3</b> - Apply; <b>K4</b> - Analyze; <b>K5</b> - Evaluate; <b>K6</b> - Cro	eate			
Unit:1			8ho	ure	
	·		0 110	uis	
Meaning of Tax	and Taxation – Types of Tax – Direct and Indirect Taxes – Features –	Proble			ts
	and Taxation – Types of Tax – Direct and Indirect Taxes – Features – – Comparison of Direct and Indirect taxes – Constitutional Backgroun		ems – I	Meri	
nd Limitations -	- Comparison of Direct and Indirect taxes - Constitutional Backgroun		ems – I	Meri	
nd Limitations -			ems – I	Meri	
nd Limitations -	- Comparison of Direct and Indirect taxes - Constitutional Backgroun		ems – I	Meri <sup>†</sup> ndia	
nd Limitations - Iethod of levyin Unit:2 Goods and Se	<ul> <li>Comparison of Direct and Indirect taxes – Constitutional Backgroun og Indirect tax – Tax evasion and avoidance</li> <li>rvices Tax in India – Introduction – Conceptual framework of GST</li> </ul>	nd of ta	ems – ľ ax in li <b>9ho</b> d for C	Meri ndia <b>urs</b> GST	_
nd Limitations - Iethod of levyin Unit:2 Goods and Se	<ul> <li>Comparison of Direct and Indirect taxes – Constitutional Backgroun g Indirect tax – Tax evasion and avoidance</li> </ul>	nd of ta	ems – ľ ax in li <b>9ho</b> d for C	Meri ndia <b>urs</b> GST	_
nd Limitations - Iethod of levyin Unit:2 Goods and Se	<ul> <li>Comparison of Direct and Indirect taxes – Constitutional Backgroun og Indirect tax – Tax evasion and avoidance</li> <li>rvices Tax in India – Introduction – Conceptual framework of GST</li> </ul>	nd of ta	ems – ľ ax in li <b>9ho</b> d for C	Meri ndia <b>urs</b> GST	_
Ind Limitations - Iethod of levyin Unit:2 Goods and Se Advantage of 0	<ul> <li>Comparison of Direct and Indirect taxes – Constitutional Backgroun og Indirect tax – Tax evasion and avoidance</li> <li>rvices Tax in India – Introduction – Conceptual framework of GST</li> </ul>	nd of ta	ems – 1 ax in In <b>9ho</b> d for C Functio	Meri ndia <b>urs</b> GST ons	_
nd Limitations - lethod of levyin Unit:2 Goods and Se Advantage of C Unit:3	Comparison of Direct and Indirect taxes – Constitutional Backgroun g Indirect tax – Tax evasion and avoidance     rvices Tax in India – Introduction – Conceptual framework of GST GST – Features of GST – Subsuming of Taxes – GST Council : Structur	d of ta	ems – ľ ax in li <b>9ho</b> d for C Functio <b>8ho</b>	Merindia urs GST ons urs	
Unit:2 Goods and Se Advantage of O Unit:3 Supply - Mean	Comparison of Direct and Indirect taxes – Constitutional Backgroun Indirect tax – Tax evasion and avoidance     India – Introduction – Conceptual framework of GST GST – Features of GST – Subsuming of Taxes – GST Council : Structur India – Introduction – Conceptual framework of GST GST – Features of GST – Subsuming of Taxes – GST Council : Structur India – Introduction – Conceptual framework of GST GST – Features of GST – Subsuming of Taxes – GST Council : Structur	nd of ta	ems – 1 ax in In <b>9ho</b> d for C Functio <b>8ho</b> - Exem	Merin ndia urs GST ons urs npted	
Unit:2 Goods and Se Advantage of O Unit:3 Supply - Mean supply – Time	Comparison of Direct and Indirect taxes – Constitutional Backgroun Indirect tax – Tax evasion and avoidance     Indirect tax – Tax evasion and avo	nd of ta	ems – 1 ax in In <b>9ho</b> d for C Functio <b>8ho</b> - Exem	Merin ndia urs GST ons urs npted	
Unit:2 Goods and Se Advantage of O Unit:3 Supply - Mean supply – Time	Comparison of Direct and Indirect taxes – Constitutional Backgroun Indirect tax – Tax evasion and avoidance     India – Introduction – Conceptual framework of GST GST – Features of GST – Subsuming of Taxes – GST Council : Structur India – Introduction – Conceptual framework of GST GST – Features of GST – Subsuming of Taxes – GST Council : Structur India – Introduction – Conceptual framework of GST GST – Features of GST – Subsuming of Taxes – GST Council : Structur	nd of ta	ems – 1 ax in In <b>9ho</b> d for C Functio <b>8ho</b> - Exem	Merin ndia urs GST ons urs npted	
d Limitations - lethod of levyin Unit:2 Goods and Se Advantage of G Unit:3 Supply - Mean supply - Time Transactions v	Comparison of Direct and Indirect taxes – Constitutional Backgroun Indirect tax – Tax evasion and avoidance     Indirect tax – Tax evasion and avo	nd of ta	ems – 1 ax in In <b>9ho</b> d for C Functio <b>8ho</b> - Exem of Supp	Meri ndia urs GST ons urs npted ply –	
d Limitations - lethod of levyin Unit:2 Goods and Se Advantage of O Unit:3 Supply - Mean supply - Time Transactions v Unit:4	Comparison of Direct and Indirect taxes – Constitutional Backgroun Indirect tax – Tax evasion and avoidance     Indirect tax – Tax evasion and tax evasion and tavoidance     Indirect tax – Ta	nd of ta	ems – 1 ax in Ii <b>9ho</b> d for C Functio <b>8ho</b> - Exem of Supp <b>7ho</b>	Meri ndia urs GST ons urs npted ply –	
d Limitations - lethod of levyin Unit:2 Goods and Se Advantage of O Unit:3 Supply - Mean supply - Time Transactions v Unit:4 Input for tax cm	Comparison of Direct and Indirect taxes – Constitutional Backgroun Indirect tax – Tax evasion and avoidance     Indirect tax – Tax evasion and avo	- Need - Need re and l ppply - value o credit	ems – 1 ax in In <b>9ho</b> d for C Functio <b>8ho</b> - Exem of Supp <b>7ho</b> –	Merindia urs GST ons urs ply – urs	
Unit:2 Goods and Se Advantage of O Unit:3 Supply - Mean supply – Time Transactions v Unit:4 Input for tax cm	Comparison of Direct and Indirect taxes – Constitutional Backgroun Indirect tax – Tax evasion and avoidance     Indirect tax – Tax evasion and tax	- Need - Need re and l ppply - value o credit	ems – 1 ax in In <b>9ho</b> d for C Functio <b>8ho</b> - Exem of Supp <b>7ho</b> –	Merindia urs GST ons urs ply – urs	
d Limitations - lethod of levyin Unit:2 Goods and Se Advantage of O Unit:3 Supply - Mean supply - Time Transactions v Unit:4 Input for tax cr ITC reversal – Returns.	Comparison of Direct and Indirect taxes – Constitutional Backgroun Indirect tax – Tax evasion and avoidance     Indirect tax – Tax evasion and tax	nd of ta	ems – 1 ax in In <b>9ho</b> d for C Functio <b>8ho</b> - Exem of Supp <b>7ho</b> - a - Typ	Meri ndia urs GST ons urs ply – urs es of	
Ind Limitations - Iethod of levyin Unit:2 Goods and Se Advantage of O Unit:3 Supply - Mean supply - Mean supply - Time Transactions v Unit:4 Input for tax cr ITC reversal – Returns. Unit:5	Comparison of Direct and Indirect taxes – Constitutional Backgroun Indirect tax – Tax evasion and avoidance     Indirect tax – Tax evasion and avoidance     rvices Tax in India – Introduction – Conceptual framework of GST GST – Features of GST – Subsuming of Taxes – GST Council : Structur     Ining – Taxable Supply – Types of Supply – Composite and mixed su     of supply of Goods and Services Place of Supply – Determinants of value – Valuation of services.     Input service distribution credit –Exempted products – Returns – Introduction	nd of ta - Need re and l ppply - value of credit duction	ems – 1 ax in Ii 9ho d for C Functio - Exem of Supp 7ho - a - Typ 1hou	Meri ndia urs 3ST ons urs ply – urs es of urs	
unit:1000 of levyin         Unit:2         Goods and Se         Advantage of G         Unit:3         Supply - Mean         supply - Time         Transactions v         Unit:4         Input for tax cr         ITC reversal –         Returns.         Unit:5         Introduction to	Comparison of Direct and Indirect taxes – Constitutional Backgroun Indirect tax – Tax evasion and avoidance     Indirect tax – Tax evasion and avoidance     rvices Tax in India – Introduction – Conceptual framework of GST GST – Features of GST – Subsuming of Taxes – GST Council : Structur     Ining – Taxable Supply – Types of Supply – Composite and mixed su     of supply of Goods and Services Place of Supply – Determinants of value – Valuation of services.     Input service distribution credit – Exempted products – Returns – Introduction – Council – Exempted products – Returns – Introduction – Council – Exempted Products – Returns – Introduction –	nd of ta	ems – 1 ax in In 9ho d for C Functio 8ho of Supp 7ho a - Typ 1hou 5 – Bas	Merii ndia urs GST ons urs ply – urs es of urs	
Unit:2 Goods and Se Advantage of O Unit:3 Supply - Mean supply - Time Transactions v Unit:4 Input for tax cr ITC reversal – Returns. Unit:5 Introduction to concepts – Tax	Comparison of Direct and Indirect taxes – Constitutional Backgroung Indirect tax – Tax evasion and avoidance      Indirect tax – Tax evasion and avoidance      rvices Tax in India – Introduction – Conceptual framework of GST     GST – Features of GST – Subsuming of Taxes – GST Council : Structur      Ining – Taxable Supply – Types of Supply – Composite and mixed su     of supply of Goods and Services Place of Supply – Determinants of     alue – Valuation of services.      Input service distribution credit –Exempted products – Returns – Introduction     ocustoms law in India: The Customs Act 1962 – The Customs Tariff Actable event – Levy and Exemption from Customs duty - Methods of Valuation of Valuation from Customs duty - Methods of Valuation of Valuation from Customs duty - Methods of Valuation of Valuation from Customs duty - Methods of Valuation of Valuation from Customs duty - Methods of Valuation of Valuation from Customs duty - Methods of Valuation of Valuation from Customs duty - Methods of Valuation of Valuation from Customs duty - Methods of Valuation of Valuation from Customs duty - Methods of Valuation of Valuation from Customs duty - Methods of Valuation of Valuation from Customs duty - Methods of Valuation of Valuation from Customs duty - Methods of Valuation from Cust	nd of ta	ems – 1 ax in In 9ho d for C Functio 8ho of Supp 7ho a - Typ 1hou 5 – Bas	Merii ndia urs GST ons urs ply – urs es of urs	
Unit:2 Goods and Se Advantage of O Unit:3 Supply - Mean supply - Time Transactions v Unit:4 Input for tax cr ITC reversal – Returns. Unit:5 Introduction to	Comparison of Direct and Indirect taxes – Constitutional Backgroung Indirect tax – Tax evasion and avoidance      Indirect tax – Tax evasion and avoidance      rvices Tax in India – Introduction – Conceptual framework of GST     GST – Features of GST – Subsuming of Taxes – GST Council : Structur      Ining – Taxable Supply – Types of Supply – Composite and mixed su     of supply of Goods and Services Place of Supply – Determinants of     alue – Valuation of services.      Input service distribution credit –Exempted products – Returns – Introduction     ocustoms law in India: The Customs Act 1962 – The Customs Tariff Actable event – Levy and Exemption from Customs duty - Methods of Valuation of Valuation from Customs duty - Methods of Valuation of Valuation from Customs duty - Methods of Valuation of Valuation from Customs duty - Methods of Valuation of Valuation from Customs duty - Methods of Valuation of Valuation from Customs duty - Methods of Valuation of Valuation from Customs duty - Methods of Valuation of Valuation from Customs duty - Methods of Valuation of Valuation from Customs duty - Methods of Valuation of Valuation from Customs duty - Methods of Valuation of Valuation from Customs duty - Methods of Valuation of Valuation from Customs duty - Methods of Valuation from Cust	nd of ta	ems – 1 ax in In 9ho d for C Functio 8ho of Supp 7ho a - Typ 1hou 5 – Bas	Merii ndia urs GST ons urs ply – urs es of urs	
nd Limitations - Iethod of levyin Unit:2 Goods and Se Advantage of G Unit:3 Supply - Mean supply - Mean supply - Time Transactions v Unit:4 Input for tax cr ITC reversal – Returns. Unit:5 Introduction to concepts – Tax and export pro	Comparison of Direct and Indirect taxes – Constitutional Backgroun g Indirect tax – Tax evasion and avoidance      rvices Tax in India – Introduction – Conceptual framework of GST GST – Features of GST – Subsuming of Taxes – GST Council : Structur      ining – Taxable Supply – Types of Supply – Composite and mixed su     of supply of Goods and Services Place of Supply – Determinants of     ratue – Valuation of services.      redit – Eligibility and condition – Apportionment of Credit and Blocked Input service distribution credit –Exempted products – Returns – Introduction     ocustoms law in India: The Customs Act 1962 – The Customs Tariff Actable event – Levy and Exemption from Customs duty - Methods of Valucedure.	nd of ta	ems – 1 ax in In <b>9ho</b> d for C Functio <b>8ho</b> of Supp <b>7ho</b> – a - Typ <b>1hou</b> 5 – Bas – Impo	Merii ndia urs GST ons urs npted ply – urs es of urs sic ort	  
nd Limitations - fethod of levyin Unit:2 Goods and Se Advantage of O Unit:3 Supply - Mean supply - Mean supply - Time Transactions v Unit:4 Input for tax cr ITC reversal - Returns. Unit:5 Introduction to concepts - Tax and export pro Unit:6	Comparison of Direct and Indirect taxes – Constitutional Backgroun g Indirect tax – Tax evasion and avoidance      rvices Tax in India – Introduction – Conceptual framework of GST GST – Features of GST – Subsuming of Taxes – GST Council : Structur      ining – Taxable Supply – Types of Supply – Composite and mixed su     of supply of Goods and Services Place of Supply – Determinants of     ralue – Valuation of services.      redit – Eligibility and condition – Apportionment of Credit and Blocked Input service distribution credit –Exempted products – Returns – Introd     ocustoms law in India: The Customs Act 1962 – The Customs Tariff Actable event – Levy and Exemption from Customs duty - Methods of Valucedure.      Contemporary Issues	nd of ta	ems – 1 ax in In <b>9ho</b> d for C Functio <b>8ho</b> of Supp <b>7ho</b> – a - Typ <b>1hou</b> 5 – Bas – Impo	Merii ndia urs GST ons urs ply – urs es of urs	
nd Limitations - fethod of levyin Unit:2 Goods and Se Advantage of O Unit:3 Supply - Mean supply - Mean supply - Time Transactions v Unit:4 Input for tax cr ITC reversal - Returns. Unit:5 Introduction to concepts - Tax and export pro Unit:6	Comparison of Direct and Indirect taxes – Constitutional Backgroun g Indirect tax – Tax evasion and avoidance      rvices Tax in India – Introduction – Conceptual framework of GST GST – Features of GST – Subsuming of Taxes – GST Council : Structur      ining – Taxable Supply – Types of Supply – Composite and mixed su     of supply of Goods and Services Place of Supply – Determinants of     ratue – Valuation of services.      redit – Eligibility and condition – Apportionment of Credit and Blocked Input service distribution credit –Exempted products – Returns – Introduction     ocustoms law in India: The Customs Act 1962 – The Customs Tariff Actable event – Levy and Exemption from Customs duty - Methods of Valucedure.	nd of ta	ems – 1 ax in In <b>9ho</b> d for C Functio <b>8ho</b> of Supp <b>7ho</b> – a - Typ <b>1hou</b> 5 – Bas – Impo	Merii ndia urs GST ons urs npted ply – urs es of urs sic ort	

Course code			L	Т	P	С
Core- 11		Executive Business Communication	3			
Pre-requisite		Basic knowledge in Business Communication	Syllab Versio		202 202	
Course Objecti	ves:		•			
The main object	ives of thi	s course are to:				
business qu	ueries.	on on effective business communication and techniques to ge about banking correspondence and company secretarial	-		9	
Expected Cours	so Outoon	nos;				
		etion of the course, student will be able to:				
		ance of effective business communication			K	$\overline{2}$
	-	ricacies of responding to business related queries			K	
		tive correspondence with banks, insurance and agencies			K	
	-	esponse to company secretarial correspondence			K	
		ative and effective ideas for business communication			K	
-		nderstand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 -	Create		N	+
<b>KI</b> - Kemennbe	er, <b>K</b> 2 - UI	iderstand; K5 - Appry; K4 - Anaryze; K5 - Evaluate; K6 -	Create			
Unit:1			8	hou	rs	
CIIIVII						
Communication Business Letters Unit:2	Methods - - Layout.		ation- Mo	odern	rs	
Communication Business Letters Unit:2 Trade Enquiries	Methods - s - Layout.	- Business Letters : Need - Functions - Kinds - Essentials	ation- Mo	odern ive	rs	
Communication Business Letters Unit:2 Trade Enquiries Adjustments - C Unit:3	Methods - Layout. - Orders a collection I	– Business Letters : Need – Functions - Kinds - Essentials and their Execution - Credit and Status Enquiries – Compla Letters – Sales Letters – Circular Letters.	ation- Mo ofEffect	odern ive		
Communication Business Letters Unit:2 Trade Enquiries Adjustments - C Unit:3	Methods - Layout. - Orders a collection I	– Business Letters : Need – Functions - Kinds - Essentials	ation- Mo ofEffect	odern ive hou		
Communication Business Letters Unit:2 Trade Enquiries Adjustments - C Unit:3 Banking Corres	Methods - Layout. - Orders a collection I	– Business Letters : Need – Functions - Kinds - Essentials and their Execution - Credit and Status Enquiries – Compla Letters – Sales Letters – Circular Letters.	ation- Mo ofEffect: 9 aints and 8	odern ive hour	<b>*S</b>	
Communication Business Letters Unit:2 Trade Enquiries Adjustments - C Unit:3 Banking Corres Unit:4	Methods - Layout. - Orders a ollection I spondence	– Business Letters : Need – Functions - Kinds - Essentials and their Execution - Credit and Status Enquiries – Compla Letters – Sales Letters – Circular Letters.	ation- Mo ofEffection ofEffection aints and 8 7-	odern ive hou	<b>*S</b>	
Communication Business Letters Unit:2 Trade Enquiries Adjustments - C Unit:3 Banking Corres Unit:4	Methods - Layout. - Orders a ollection I spondence	– Business Letters : Need – Functions - Kinds - Essentials and their Execution - Credit and Status Enquiries – Compla Letters – Sales Letters – Circular Letters.	ation- Mo ofEffection ofEffection aints and 8 7-	odern ive hour	<b>*S</b>	
Communication Business Letters Unit:2 Trade Enquiries Adjustments - C Unit:3 Banking Corres Unit:4 Company Secre	Methods - Layout. - Orders a ollection I spondence	– Business Letters : Need – Functions - Kinds - Essentials and their Execution - Credit and Status Enquiries – Compla Letters – Sales Letters – Circular Letters.	ation- Mo s ofEffect: 9 aints and 8 8 7- ng)	odern ive hour -hour	°S S	
Communication Business Letters Unit:2 Trade Enquiries Adjustments - C Unit:3 Banking Corres Unit:4 Company Secre Unit:5	Methods - Layout. - Orders a ollection I spondence	<ul> <li>Business Letters : Need – Functions - Kinds - Essentials</li> <li>and their Execution - Credit and Status Enquiries – Complatetters – Sales Letters – Circular Letters.</li> <li>e - Insurance Correspondence - Agency Correspondence.</li> <li>respondence (Includes Agenda, Minutes and Report Writing)</li> </ul>	ation- Mo s ofEffect 9 aints and 8 7- ng) 11-	odern ive hour -hour -hour	°S S	
Communication Business Letters Unit:2 Trade Enquiries Adjustments - C Unit:3 Banking Corres Unit:4 Company Secret Unit:5 Application Lett	Methods - Layout. - Orders a collection I spondence etarial Cor ers – Prepa	<ul> <li>Business Letters : Need – Functions - Kinds - Essentials</li> <li>and their Execution - Credit and Status Enquiries – Compla</li> <li>Letters – Sales Letters – Circular Letters.</li> <li>e - Insurance Correspondence - Agency Correspondence.</li> <li>respondence (Includes Agenda, Minutes and Report Writin</li> <li>aration of Resume - Interview: Meaning – Objectives and '</li> </ul>	ation- Mo s ofEffect: 9 aints and 8 7- ng) 11- Techniqu	hour hour -hour -hour	°S S	
Communication Business Letters Unit:2 Trade Enquiries Adjustments - C Unit:3 Banking Corres Unit:4 Company Secres Unit:5 Application Lett various types of	Methods - Layout. - Orders a collection I spondence etarial Cor ers – Prepa	<ul> <li>Business Letters : Need – Functions - Kinds - Essentials</li> <li>and their Execution - Credit and Status Enquiries – Compla</li> <li>Letters – Sales Letters – Circular Letters.</li> <li>e - Insurance Correspondence - Agency Correspondence.</li> <li>respondence (Includes Agenda, Minutes and Report Writing)</li> </ul>	ation- Mo s ofEffect: 9 aints and 8 7- ng) 11- Techniqu	hour hour -hour -hour	°S S	
Communication Business Letters Unit:2 Trade Enquiries Adjustments - C Unit:3 Banking Corres Unit:4 Company Secre Unit:5 Application Lett various types of Presentations	Methods - Layout. - Orders a collection I spondence etarial Cor ers – Prepa	<ul> <li>Business Letters : Need – Functions - Kinds - Essentials</li> <li>and their Execution - Credit and Status Enquiries – Complatetters – Sales Letters – Circular Letters.</li> <li>e - Insurance Correspondence - Agency Correspondence.</li> <li>e - Insurance (Includes Agenda, Minutes and Report Writing</li> <li>aration of Resume - Interview: Meaning – Objectives and 's – Public Speech – Characteristics of a good speech – Bus</li> </ul>	ation- Mo s ofEffect: 9 aints and 8 7- ng) 11- Techniqu siness Rep	hour hour -hour -hour es of port	°S S	
Communication Business Letters Unit:2 Trade Enquiries Adjustments - C Unit:3 Banking Corres Unit:4 Company Secres Unit:5 Application Lett various types of Presentations Unit:6	Methods - Layout. - Orders a collection I spondence etarial Cor ers – Prepa Interviewa	– Business Letters : Need – Functions - Kinds - Essentials and their Execution - Credit and Status Enquiries – Compla Letters – Sales Letters – Circular Letters. e - Insurance Correspondence - Agency Correspondence. respondence (Includes Agenda, Minutes and Report Writin aration of Resume - Interview: Meaning – Objectives and 's – Public Speech – Characteristics of a good speech – Bus Contemporary Issues	ation- Mo s ofEffect: 9 aints and 8 7- ng) 11- Techniqu siness Rep	hour hour -hour -hour	°S S	
Communication Business Letters Unit:2 Trade Enquiries Adjustments - C Unit:3 Banking Corres Unit:4 Company Secres Unit:5 Application Lett various types of Presentations Unit:6	Methods - Layout. - Orders a collection I spondence etarial Cor ers – Prepa Interviewa	<ul> <li>Business Letters : Need – Functions - Kinds - Essentials</li> <li>and their Execution - Credit and Status Enquiries – Complatetters – Sales Letters – Circular Letters.</li> <li>e - Insurance Correspondence - Agency Correspondence.</li> <li>e - Insurance (Includes Agenda, Minutes and Report Writing</li> <li>aration of Resume - Interview: Meaning – Objectives and 's – Public Speech – Characteristics of a good speech – Bus</li> </ul>	ation- Mo s ofEffect: 9 aints and 8 7- ng) 11- Techniqu siness Rep	hour hour -hour -hour es of port	°S S	
Communication Business Letters Unit:2 Trade Enquiries Adjustments - C Unit:3 Banking Corres Unit:4 Company Secre Unit:5 Application Lett various types of Presentations Unit:6 Expert lectures	Methods - Layout. - Orders a collection I spondence etarial Cor ers – Prepa Interviewa	– Business Letters : Need – Functions - Kinds - Essentials and their Execution - Credit and Status Enquiries – Compla Letters – Sales Letters – Circular Letters. e - Insurance Correspondence - Agency Correspondence. respondence (Includes Agenda, Minutes and Report Writin aration of Resume - Interview: Meaning – Objectives and 's – Public Speech – Characteristics of a good speech – Bus Contemporary Issues	ation- Mo s ofEffect: 9 aints and 8 7- ng) 11- Techniqu siness Rep	hour hour -hours -hours	°S S	
Communication Business Letters Unit:2 Trade Enquiries Adjustments - C Unit:3 Banking Corres Unit:4 Company Secre Unit:5 Application Lett various types of Presentations Unit:6 Expert lectures Text Book(s)	Methods - Layout. - Orders a collection I spondence etarial Cor ers – Prepa Interviewa	– Business Letters : Need – Functions - Kinds - Essentials and their Execution - Credit and Status Enquiries – Compla Letters – Sales Letters – Circular Letters. e - Insurance Correspondence - Agency Correspondence. respondence (Includes Agenda, Minutes and Report Writin aration of Resume - Interview: Meaning – Objectives and ' s – Public Speech – Characteristics of a good speech – Bus Contemporary Issues respondence - Meaning – Objectives and ' S – Public Speech – Characteristics of a good speech – Bus	ation- Mo sofEffect: 9 aints and 8 7- ng) 11- Techniqu siness Rep	hour hour -hours -hours 45h	S S	
Communication Business Letters Unit:2 Trade Enquiries Adjustments - C Unit:3 Banking Corres Unit:4 Company Secre Unit:5 Application Lett various types of Presentations Unit:6 Expert lectures Text Book(s)	Methods - Layout. - Orders a collection I spondence etarial Cor ers – Prepa Interviewa , online se Pal Korah	– Business Letters : Need – Functions - Kinds - Essentials and their Execution - Credit and Status Enquiries – Compla Letters – Sales Letters – Circular Letters. e - Insurance Correspondence - Agency Correspondence. respondence (Includes Agenda, Minutes and Report Writin aration of Resume - Interview: Meaning – Objectives and 's – Public Speech – Characteristics of a good speech – Bus Contemporary Issues minars – webinars	ation- Mo sofEffect: 9 aints and 8 7- ng) 11- Techniqu siness Rep	hour hour -hours -hours 45h	S S	

Coursecode		TITLE OF THE COURSE	L	Т	Р	С
Allied Paper- I		WORLD ECONOMIC RESOURCES	6			4
<b>D</b> '''		Desis Imoviladas in economia recourses	Syl	abus	202	22-
Pre-requisite		Basic knowledge in economic resources		sion	202	23
Course Objecti						
The main object						
		oncepts and importance of world resources.				
		ne geographical environment.				
		lture and allied resources				
		energy resources for economic development				
		location of industries.				
Expected Cour						
On the success	ful completion	on of the course, student will be able to:			1	
1 Identify	the importan	ce of linkage between trade and resources.			K	[1
		he geographical environment.				.2
		nce of natural regions and agricultural resources facilitating	; trade.			.2
		nd mineral resources contribution towards global trade.			K	.3
5 Examine	e the setting u	p of manufacturing industries.			K	4
K1-Remember	r; <b>K2</b> -Underst	tand; <b>K3</b> -Apply; <b>K4</b> -Analyze; <b>K5</b> -Evaluate; <b>K6</b> -Create				
	1					
Unit:1				17h		5
		ortance in development - Dynamic character of world reso es - Interlink between resources and trade.			.1	
Unit:2				18h	ours	5
		Physical environment: landforms, coastline, rivers, clima	ite, soi	ls, and	l na	tural
vegetation. Huma	an environme	ent- Growth and distribution of population- races.				
				4		
Unit:3				17h		
		al regions- Monsoon regions – Mediterranean regions coo	ol temp	erature	e reg	ion-
Green lands- Pola	-			1 . •	1	
		es: Factors affecting agriculture- types of farming- food c				
and distribution of		fishery resources- forest resources - direct and indirect ber	lents o	1 lores	ιs- ι	ypes
		515.				
Unit:4				18h	ours	2
	s. Types of e	nergy- energy and economic development- coal, petroleum	n natur			
		ed for conventional energy.	i, natui	ai gas	, 010	
		ce of minerals- classification- world distribution and trade i	n impo	rtant r	nine	rals-
		Aluminum, Mica.	ii iiiip o			
Unit:5				18h	ours	5
Manufacturing In	ndustries: Fa	ctors of location- Theories of industrial location distribut	tion of	cottor	tex	tile,
•		p building, aircraft, and electronics industries, software ind				
		-				
Unit:6	Contempor			2 ho	urs	
Expert lectures, o		urs – webinars		0.0 -		
Total Lecture h	ours			90 h	our	S

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	$\mathbf{B}.\mathbf{Com}.\ \mathbf{IB} - 2022-23\ \mathbf{Coneges}$
	TextBook(s)
1	Economic Geography- A Resource Approach: Gune and Chattergi.
2	Economic and Commercial geography : Das Guptha
р	afaran sa Das ka
K	eferenceBooks
1	World Resources and Trade : Kanna and Gupta
2	World Resources : Zimmermen
3	World Resources and Trade : Agarwal and Monga
R	elatedOnlineContents[MOOC,SWAYAM, NPTEL,Websitesetc.]
1	
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C	ourseDesigned By:

	PO1	PO2	PO3	PO4	PO5
CO1	S	S	М	М	М
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\*S-Strong;M-Medium;L-Low

Coursecode		TITLE OF THE COURSE	L	Т	Р	С
Allied Paper II		INTERNATIONAL TRADE PROCEDURES AND DOCUMENTATION	6			4
Pre-requisite		Basic knowledge in Exports /Imports	-	labus rsion	202 202	
<b>Course Objecti</b>						
Themain objecti						
		s of export trade control				
	e the Inco ter	ms xport promotion in India				
1	•	ontrol regulations in International Trade				
10. Comprehei						
Expected Cours	-					
		on of the course, student will be able to:				
1 Recall th	e various co	ncepts relating to export trade control			K	1
2 Analyze	the Inco terr	ns			K	4
		nowledge to promote exports of India			K	2
	<u> </u>	of India's EXIM trade.			K	2
5 Prepare t	the export do	ocuments			K	4
K1-Remember	;K2-Underst	tand; <b>K3</b> -Apply; <b>K4</b> -Analyze; <b>K5</b> -Evaluate; <b>K6</b> -Create				
Unit:1 Export Trade Cor and Import Policy	y and Proced	nt categories of Exporters – Export licensing procedures and lures – Preliminaries for doing export and import business - cation & Related documents for IEC, Role of DGFT.			-E	хро
Unit:1 Export Trade Con and Import Policy	y and Proced	lures - Preliminaries for doing export and import business -		nalities	– E tes:	кро РА
Unit:1 Export Trade Con and Import Policy Number, IEC Num Unit:2 International com	y and Proced mber, Applic mercial (ING	lures - Preliminaries for doing export and import business -	Pre-	nalities requisi <b>18h</b>	– E tes: ours	xpo PA
Unit:1 Export Trade Cor and Import Policy Number, IEC Nur Unit:2 nternational com and Dispute settle Unit:3	y and Proced mber, Applic mercial (INC ement mecha	lures – Preliminaries for doing export and import business - cation & Related documents for IEC, Role of DGFT.	Pre-	nalities requisi 18h ler con 17-ho	– E tes: ours nplai	nts
Unit:1 Export Trade Conund Import Policy Number, IEC Number, IEC Number, IEC Number, IEC Num Unit:2 International comund Dispute settle Unit:3 Export promotion Commodity Boa Categories of Imp	y and Proced mber, Applic mercial (INC ement mecha in India - M ards (CBs) - I	lures – Preliminaries for doing export and import business - cation & Related documents for IEC, Role of DGFT.	Pre	18h ner con 17-ho ouncils s of reg	– E tes: ours nplai	rpo PA nts
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Unit:1 Export Trade Conund Import Policy Number, IEC Num Unit:2 International comund Dispute settle Unit:3 Export promotion Commodity Boa Categories of Import cargo. Unit:4 Exchange Controo Money Changers	y and Proced mber, Applic mercial (INC ement mecha in India - M urds (CBs) - I porters, Diffe	lures – Preliminaries for doing export and import business - cation & Related documents for IEC, Role of DGFT. CO) terms - FOB, C & F, CIF etc- methods of payments, Cusinism - Deemed exports and its benefits. CO) terms of Commerce - Ministry of FinanceExport promotion Development Authorities (DAs) - RCMC, other related proceder rent Custom Duties (Import), Customs administration and pro- s: RBI Guide Lines for making payments, Authorized Dealers	Pre	18h alities requisi 18h aer con 17-ho ouncils s of reg ures – C 18h uthoriz	– E ttes: ours nplai s (EF istra Clean Clean curs zed d im	nts Cs an
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Те	xtBook(s)
1	Customs Law Manual, Centax Publications Pvt. Ltd., 2022 - Jain, R.K.
2	International Trade and Export Management- Cherunilam. F, 21 <sup>st</sup> Edition, Himalaya Publishing House, New Delhi, 2022
Re	ferenceBooks
	Ministry of Commerce and Industry, Hand Book of Procedures, Volume I and II GOI, New Delhi.
2	Guide to Export Policy, Procedures and Documentation - Mahajan
3	Business Logistics Management, PHI, 5 <sup>th</sup> Edition - Ballou. R. H.
4	International Trade, Pawan Kumar Oberroi, 2 <sup>nd</sup> Edition, Global Academic Publishers, New Delhi.
Re	elatedOnlineContents[MOOC,SWAYAM, NPTEL,Websitesetc.]
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Co	urseDesigned By:

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CO1	S	S	M	М	М
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CO3	s	M	S	М	М
CO4	S	S	S	M	М
CO5	s '	S	M	M	М
rong;M-Me	dium;L-Low		1995	•	•

#### ELECTIVES III A: AGRICULTURAL EXPORT-IMPORT MANAGEMENT

## Unit-I:

Introduction to agriculture forms of agriculture production need for import and Export analysis of marketable surplus and marketed surplus analysis of import and export

statistics of agricultural products in India.

## Unit-II:

Overview of world agricultural trade issues impacting International agricultural trade agricultural policy technology advancement on agricultural products

# Unit-III:

Identifying agri products for import import requirements- causes substitution regulation of imports quality standards - scanning the countries for importing

the required agri products - import planning - documents required,

### Unit-IV:

Identifying foreign markets for agri export Marketing plan for exports - export documents and procedure - terms of payment and export finance- legal dimensions.

### Unit-V:

Institutional infrastructure for export promotion in India export assistance State trading in imports and exports -working of the State trading organizations in India.

**Refcrence Books** 

1.Business Environment - Shaikh Salcem

2.Export Import Documentation- Thomas E Johnson

Global Agricultural Trade and Developing Countries - M.Atman Aksoy, John.C

# ELECTIVE III B: AGRICULTURAL LOGISTICS AND SUPPLY CHAIN MANAGEMENT

# Unit-I

Overview of logistics: introduction nature concepts evolution - importance - components and functions of logistics management; Introduction to supply chain management Value chain -Supply chain effectiveness and Indian infrastructure outsourcing and 3PLs and fourth party logistics(4PLs).

## Unit-II:

Elements of logistics and supply chain management: demand forecasting functionsofinventory warehousing and distribution centres - transportation protective packaging - order processing material handling with special reference to agri products.

# Unit-III

Performance measurement of logistics and supply chain management dimensions-basic tools impediments to improved performance; Logistic and supply chain management in Indian agri industry like edible oil industry sugar industry -bakery and confectionary industry cereal and pulses industry

# Unit-IV:

Issues in marketing and customer service with special reference to agri business: changing environment and the importance of CRM - Gap analysis for customer service management efficient customer response planning for uncertainty - product costing for uncertainty.

# Unit-V:

Logistics & Supply chain management and Information technology in agri business from vertical integration to virtual integration, transiting from made -to -stock to build-to-order integrated IT solutions for L&SCM - emerging technologies in L & SCM.

Reference Books

1.Agri business Supply Chain Management-N.Chandrasekaran, G.Raghuram2. Food Supply Chain Management and logistics -Samir Dani

#### ELECTIVES III C: AGRICULTURAL AND FOOD RETAILING

#### Unit-I:

Fundamentals of retailing-unorganised vs. organised retail elements of retail marketing mix - SWOT analysis of retail industry in India Retail formats and classification of retailer's relationship between agriculture and food retailing.

#### Unit-II:

Retail marketing in the modern age; Importance of e-commerce business environment for c-retailing - the digital age and the new global culture for retailing with special reference to food retailing in local - national and global context

#### Unit-Il:

Retail strategic planning and operations management - evaluating the competition in retailing market selection and location analysis - customer services and retail selling with special reference to agri business.

#### Unit-IV:

Retail merchandising., merchandise selection and planning - range planning – category management; retail pricing: strategies and techniques with special reference to food retailing.

#### Unit-V

Retail brand positioning, differentiation gaining strategic competitive advantage promotion of retail brand - retailing and creating right atmosphere -ambience and interior& exterior environment with special reference to food retailing.

#### Reference Books

- 1. Economics of Food Retailing-Daniel. I Padberg
- 2. Fresh food retail chains in India Sukhpal singh
- 3. Transformation of Agri food systems Ellen.B. MC.Cullough.