# BHARATHIAR UNIVERSITY: COIMBATORE-641 046 B.Com (INTERNATONAL BUSINESS)

# (For the students admitted during the academic year 2022-23 and onwards) SCHEME OF EXAMINATION - CBCS PATTERN

			/ S		Exan	ninations		
Part	Study Components	Course Title	Ins. hrs week	Dur.Hr	CIA	Marks	Total	Credits
		SEMESTER -I			~ 0		100	
I	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		World Economic Resources	6	3	50	50	100	4
IV	Environmental S		2	3	-	50	50	2
		Total	30		250	300	550	22
	Language II	SEMESTER-II	-	3	50	50	100	4
II	Language-II English-II		6	3	50	50	100	
111	_		4	3	25	25	50	2
		ciency for employability Naan						
	Mudhalvan Sc							
	nup://kb.naanm (BU)	udhalvan.in/Bharathiar_University	2	3	25	25	50	2
III	Core III - Financ	rial Accounting	5	3	50	50	100	4
III		ples of Marketing	5	3	50	50	100	4
III		International Trade Procedures and	6	3	50	50	100	4
111	Documentation	international Trade Procedures and	0	3	30	30	100	4
IV		- Human Rights #	2	3	_	50	50	2
	varae Education	Total	30	3	250	300	550	22
		SEMESTER-III	30		250	300	330	22
I	Language-III		6	3	50	50	100	4
III		Financial Accounting	6	3	50	50	100	4
III	Core VI - Comm		5	3	30	45	75	3
III		ing and Foreign Exchange	5	3	30	45	75	3
III		thematics for Business	4	3	30	45	75	3
IV		ect -1 : Business Application Software-I	2	3	30	45	75	3
IV	Tamil @ / Adva	nced Tamil # (or)Non-Major Elective-I n Excellence #/ Women's Rights #	2	3	-	50	50	2
		Total	30		220	330	550	22
		SEMESTER-IV						
I	Language-IV		6	3	50	50	100	4
III		orate Accounting-I	6	3	50	50	100	4
III	Core IX - Busine		4	3	50	50	100	4
III		ive Business Communication	3	3	30	45	75	3
III		ational Marketing Management	3	3	30	45	75	3
III		istics for Business	4	3	30	45	75	3
IV	SkillbasedSu		2	3	25	25	50	2
		- officeFundamentals						
77.7		nudhalvan.in/Bharathiar University_(BU)				<b>5</b> 0	<b>5</b> 0	
IV	II: General Awa		2	3	-	50	50	2
		Total	30		265	360	625	25

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	SEMESTER -V						
III	Core XII - Logistics Management	4	3	30	45	75	3
III	Core XIII - Corporate Accounting- II	6	3	50	50	100	4
III	Core XIV – Brand Management	4	3	30	45	75	3
III	Core XV - Cost Accounting	4	3	50	50	100	4
III	Core XVI - Income Tax Law and Practice	5	3	50	50	100	4
III	Elective-I:	4	3	50	50	100	4
IV	Skill based Subject-3: Business Application Software-II	3	3	30	45	75	3
	Total	30		290	335	625	25
	SEMESTER -VI						
III	Core XVII - Management Accounting	6	3	50	50	100	4
III	Core XVIII - Principles of Auditing	6	3	50	50	100	4
III	Core XIX - International Business Strategy	5	3	30	45	75	3
III	Core XX- Computer application : MS power point ,MS access and tally 9.2 -practical II	3	3	30	45	75	3
III	Elective -II:	4	3	30	45	75	3
III	Elective-III:	4	3	30	45	75	3
IV	Skill Based Subject-4– Naan						
	Mudhalvan – Fin Tech Course – 2(Capital Markets/Digital Marketing/Operational Logistics) <a href="http://kb.naanmudhalvan.in/Bharathi">http://kb.naanmudhalvan.in/Bharathi</a> <a href="mailto:ar_University_(BU)">ar_University_(BU)</a>	2	3	25	25	50	2
V	Extension Activities @	-		50	-	50	2
	Total	30		295	305	600	24
	GRAND TOTAL	180		1570	1930	3500	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	e Pape	ers (Colleges can choose any one of the paper as electives)
	A	Garment Merchandising
Elective — I B Garment Costing		Garment Costing
	C	Quality Assurance in Garment Industry
	A	Supply Chain Management-I
Elective - II	В	Supply Chain Management-II
Licenve II	С	Cargo Management
	A	Agricultural Export – import management
Elective - III	В	Agricultural Logistics and Supply Chain Management
	C	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.

Course code		$\mathbf{L}$	Т	P	C
Core- 5	Higher Financial Accounting	4			4
Pre-requisite	Syllah		abus	2022 2023	-
Course Object	tives:	VEIS	51011	2023	
	ctives of this course are to:				
1. To provid	e insight about maintaining partnership accounts				
	te understanding about maintaining books of accounts at the time of ret	ireme	nt		
•	inderstanding about dissolution and insolvency of partnership				
	ate knowledge about individual insolvency and claims				
	te knowledge about human resource and inflation accounting				
	rse Outcomes:				
	sful completion of the course, student will be able to:				
	tanding the basic concepts of partner and procedures related to calculati	onof		K	(2
ratios.					
	ng the principle at the time of retirement in the books of partner			_	[1
	ing dissolution and insolvency of firms and individuals.				[4
	e the insolvency or loss of individuals or firms.				(5
	e the concepts based on voyage, Human resource and inflation accounti			K	[4
K1 - Rememb	per; <b>K2</b> - Understand; <b>K3</b> - Apply; <b>K4</b> - Analyze; <b>K5</b> - Evaluate; <b>K6</b> - C	Create			
I Inital			15	haum	
Unit:1			15	hour	S
	Admission of a Partner - Treatment of Goodwill - Revaluation of Asset	ts and	15	hour	S
Introduction-	Admission of a Partner - Treatment of Goodwill - Revaluation of Asset alculation of Ratios for Distribution of Profits - Capital Adjustments.	ts and	15	hour	S
Introduction-		ts and	15	hour	S
Introduction-		ts and		-hour	
Introduction- Liabilities - C			15	hour	S
Introduction- Liabilities - C  Unit:2  Retirement of	alculation of Ratios for Distribution of Profits - Capital Adjustments.	abilitio	<b>15</b>	- <b>hour</b>	s ent
Introduction- Liabilities - C  Unit:2  Retirement of of Goodwill -	alculation of Ratios for Distribution of Profits - Capital Adjustments.  Partner - Calculation of Gaining Ratio- Revaluation of Assets and Lie	abilitio	<b>15</b>	- <b>hour</b>	s ent
Introduction- Liabilities - C  Unit:2  Retirement of of Goodwill - Partner's Loa	alculation of Ratios for Distribution of Profits - Capital Adjustments.  Partner - Calculation of Gaining Ratio- Revaluation of Assets and Lie-Adjustment of Goodwill through Capital A/c only - Settlement of A	abilitio	15 es Tr nts -	- <b>hour</b> eatme	s ent ng
Introduction- Liabilities - C  Unit:2  Retirement of of Goodwill - Partner's Loa  Unit:3	alculation of Ratios for Distribution of Profits - Capital Adjustments.  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.	abilitio	15 es Tr nts -	-hour eatme Retiri -hour	s ent ng
Introduction- Liabilities - C  Unit:2  Retirement of of Goodwill - Partner's Loa  Unit:3  Dissolution -	alculation of Ratios for Distribution of Profits - Capital Adjustments.  F Partner - Calculation of Gaining Ratio- Revaluation of Assets and Lia- Adjustment of Goodwill through Capital A/c only - Settlement of A n Account with equal Installments only.  Insolvency of Partners- Garner Vs Murray- Insolvency of all Partners -	abilitio	15 es Tr nts -	-hour eatme Retiri -hour	s ent ng
Introduction- Liabilities - C  Unit:2  Retirement of of Goodwill - Partner's Loa  Unit:3  Dissolution -	alculation of Ratios for Distribution of Profits - Capital Adjustments.  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.	abilitio	15 es Tr nts -	-hour eatme Retiri -hour	s ent ng
Introduction- Liabilities - C  Unit:2  Retirement of of Goodwill - Partner's Loa  Unit:3  Dissolution -	alculation of Ratios for Distribution of Profits - Capital Adjustments.  F Partner - Calculation of Gaining Ratio- Revaluation of Assets and Lia- Adjustment of Goodwill through Capital A/c only - Settlement of A n Account with equal Installments only.  Insolvency of Partners- Garner Vs Murray- Insolvency of all Partners -	abilitio	15es Trats -	-hour eatme Retiri -hour	s ent ng
Introduction-Liabilities - C  Unit:2  Retirement of of Goodwill - Partner's Loa  Unit:3  Dissolution Piecemeal District.	alculation of Ratios for Distribution of Profits - Capital Adjustments.  F Partner - Calculation of Gaining Ratio- Revaluation of Assets and Lia- Adjustment of Goodwill through Capital A/c only - Settlement of A n Account with equal Installments only.  Insolvency of Partners- Garner Vs Murray- Insolvency of all Partners -	abilitio	15es Trats -	eatme Retiri -hour	s ent ng
Introduction-Liabilities - C  Unit:2  Retirement of of Goodwill - Partner's Loa  Unit:3  DissolutionPiecemeal DisolutionPiecemeal Disolu	alculation of Ratios for Distribution of Profits - Capital Adjustments.  F Partner - Calculation of Gaining Ratio- Revaluation of Assets and Lia- Adjustment of Goodwill through Capital A/c only - Settlement of An Account with equal Installments only.  Insolvency of Partners- Garner Vs Murray- Insolvency of all Partners - Instribution - Proportionate Capital Method only.	abilitio	15 es Tr nts -  15 iency	hour eatme Retiri hour A/c -	s ent ng s
Introduction-Liabilities - C  Unit:2  Retirement of of Goodwill - Partner's Loa  Unit:3  DissolutionPiecemeal Di  Unit:4  Insolvency of  Unit:5	Alculation of Ratios for Distribution of Profits - Capital Adjustments.  F Partner - Calculation of Gaining Ratio- Revaluation of Assets and Liz- Adjustment of Goodwill through Capital A/c only - Settlement of An Account with equal Installments only.  Insolvency of Partners- Garner Vs Murray- Insolvency of all Partners - Instribution - Proportionate Capital Method only.  Individuals and Firms – Fire Claims: Normal Loss – Abnormal Loss	abilition accourt	15 es Tr nts 15 iency	eatme Retiri -hour	s ent ng s
Introduction-Liabilities - C  Unit:2  Retirement of of Goodwill - Partner's Loa  Unit:3  DissolutionPiecemeal Di  Unit:4  Insolvency of  Unit:5	alculation of Ratios for Distribution of Profits - Capital Adjustments.  F Partner - Calculation of Gaining Ratio- Revaluation of Assets and Lia- Adjustment of Goodwill through Capital A/c only - Settlement of An Account with equal Installments only.  Insolvency of Partners- Garner Vs Murray- Insolvency of all Partners - Instribution - Proportionate Capital Method only.	abilition accourt	15 es Tr nts 15 iency	hour eatme Retiri hour A/c -	s ent ng s
Introduction-Liabilities - C  Unit:2  Retirement of of Goodwill - Partner's Loa  Unit:3  Dissolution Piecemeal Dissolution Unit:4  Insolvency of  Unit:5  Voyage Acco	Alculation of Ratios for Distribution of Profits - Capital Adjustments.  Partner - Calculation of Gaining Ratio- Revaluation of Assets and Lie-Adjustment of Goodwill through Capital A/c only - Settlement of An Account with equal Installments only.  Insolvency of Partners- Garner Vs Murray- Insolvency of all Partners - istribution - Proportionate Capital Method only.  Individuals and Firms – Fire Claims: Normal Loss – Abnormal Loss  unts - Human Resources Accounting and Inflation Accounting (Theory	abilition accourt	15 es Tr nts -  15 iency	hour Retiri hour A/c -	s ent ng s
Introduction-Liabilities - C  Unit:2  Retirement of of Goodwill - Partner's Loa  Unit:3  DissolutionPiecemeal Di  Unit:4  Insolvency of  Unit:5  Voyage Acco  Unit:6	Alculation of Ratios for Distribution of Profits - Capital Adjustments.  Partner - Calculation of Gaining Ratio- Revaluation of Assets and Lie- Adjustment of Goodwill through Capital A/c only - Settlement of An Account with equal Installments only.  Insolvency of Partners- Garner Vs Murray- Insolvency of all Partners - istribution - Proportionate Capital Method only.  Individuals and Firms – Fire Claims: Normal Loss – Abnormal Loss  unts - Human Resources Accounting and Inflation Accounting (Theory  Contemporary Issues	abilition accourt	15 es Tr nts -  15 iency	hour eatme Retiri hour A/c -	s ent ng s
Introduction-Liabilities - C  Unit:2  Retirement of of Goodwill - Partner's Loa  Unit:3  DissolutionPiecemeal Di  Unit:4  Insolvency of  Unit:5  Voyage Acco  Unit:6	Alculation of Ratios for Distribution of Profits - Capital Adjustments.  Partner - Calculation of Gaining Ratio- Revaluation of Assets and Lie-Adjustment of Goodwill through Capital A/c only - Settlement of An Account with equal Installments only.  Insolvency of Partners- Garner Vs Murray- Insolvency of all Partners - istribution - Proportionate Capital Method only.  Individuals and Firms – Fire Claims: Normal Loss – Abnormal Loss  unts - Human Resources Accounting and Inflation Accounting (Theory	abilition accourt	15 es Tr nts -  15 iency	hour Retiri hour A/c -	s ent ng s

		-				
Course code			L	Т	P	С
Core- 6	l	Commercial Law	4			3
Pre-requisite		Basic knowledge in Commercial Law	Syllal			22-
	•		Versi	on	202	23
Course Object		201102 202 421				
The main objec						
	_	e about basics of business contract				
2. To create knowledge about the regulations of agency system						
3. To understand the rules of indemnity and guarantee						
4. To offer knowledge about the sale and transfer of goods and the applicable laws and						
regulation	S					
<b>Expected Cour</b>	rse Outcom	es:				
1 Assessir	ng the variou	us elements related business law and contract			K	<b>.</b> 5
2 Interpre	ting differen	nt type of contract and its features			K	2
		gency system related to creation and termination of agen	су		K	<b>.</b> 5
		ights and duties of indemnity, guarantee			K	<u></u>
		t between sale and agreement to sell and its features			K	[4
		derstand; <b>K3</b> - Apply; <b>K4</b> - Analyze; <b>K5</b> - Evaluate; <b>K6</b>	- Crea	te		
	- ,	11 3, 4 3 1, 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1				
Unit:1				15h	ours	
Void agreemen						
Unit:2				15h	ours	
Capacity to con	tract - Free	consent - Quasi contracts - Contingent contracts - Perf	ormanc	e of		
contract - Disc	harge of con	ntract – Remedies for breach of contract.				
	T					
Unit:3				15	hour	S
_	•	tion of Agency – Personal liability of an Agent – Agence deffects – Termination of Agency.	y by			
Unit:4				15	hour	'S
	emnity and	guarantee – Rights and Liabilities of surety – Discharge	of sure			-
	•	es of bailor and bailee.				
Unit:5				13	hour	s
<ul> <li>Conditions ar</li> </ul>	nd Warrantie	inction between sale and agreement to sell – Conditions es – Transfer of Ownership – Transfer of title by Non-cand Duties of buyer.				
Unit:6		Contemporary Issues			2 hot	ırs
	s, online ser	minars – webinars		•		
		Total Lecture hours		75	hou	ırs

Course code	TITLE OF THE COURSE	L	Т	P	C
Core – 7	Banking and Foreign Exchange	4		_	
Pre-requisite	activities				22- 23
Course Objectives:		1			
The main objectives of	this course are to:				
	recent trends and innovations in banking sector				
	nctioning systems of banks in India				
	rign exchange market				
4. To analyze foreign	exchange risk and exposure				
Expected Course Outc	omes:				_
On the successful com	pletion of the course, student will be able to:				
1 Illustrate the cla	ssifications of commercial banks, functions and credit creation			K	1
2 Outline the gene	ral precautions, types of accounts			K	2
	cepts of negotiable instruments, promissory note			K	2
	wledge and administration of foreign exchange			K	
	dealing position and foreign exchange risk			K	4
K1 - Remember; K2 -	Understand; <b>K3</b> - Apply; <b>K4</b> - Analyze; <b>K5</b> - Evaluate; <b>K6</b> - Cre	ate			
Unit:1			15h	niirs	
banking – customer se	TVICE		15h	nurs	_
	ecount- General precautions- Types of accounts- Fixed depos	eite_ e			
account- Current account	nt- Recurring deposits- special type of customers- Minor- Lunation account- Public limited company.				
Unit:3			15 h		
	manning characteristics types Pills of evaluate Essentials	Drom	15h	ours	_
•	- meaning- characteristics- types- Bills of exchange- Essentials- es- Essentials- Endorsement- Crossing of Cheques- Marking of		•		
Unit:4			15h	ours	_
	ets-Features- participants- Interbank transactions- Interbank quo itraging- Interbank dealings- cover deals- trading- funding of v		IS-		
Unit:5			13h	ours	
F1	by banks- Dealing position- exchange position- cash position-		ınting		
0	exchange risk management- Measuring of Value At Risk (VAR)	•			
0	exchange risk management- Measuring of Value At Risk (VAR)  Contemporary Issues	•	2	hou	·s
and reporting- Foreign	Contemporary Issues	•	2	houi	'S
and reporting- Foreign Unit:6	Contemporary Issues		75		

Course code		I	L	T	P	C
		Dusiness rippireution soft ware r	4			2
Pre-requisite			Syllabus 2 Version 2			
Course Objecti						
The main object	ives of this o	course are to:				
Understan	d the basic fr	ramework and how to work in Ms-Word and Ms-Excel.				
Expected Cour	se Outcome	s:				
On the success	ful completion	on of the course, student will be able to:				
1 To know	the basics of	on MS Word			K	2
2 To study	formatting t	features in MS Word			K	2
3 To unde	rstand the co	encept of mail merge			K	2
4 To gain	knowledge o	on excel operations			K	2
5 To acqui	ire knowledg	ge on Managing and Analyzing Complex Worksheet			K	2
K1 - Remembe	,	, 11 37				
Unit:1  Microsoft	Word: Bas	tics - Creating Documents – Mouse, Keyboard Operations, Keylenus, Commands, Toolbars and their Icons.		5ho	urs	
Unit:1  Microsoft Formatting	Word: Bas	ics - Creating Documents – Mouse, Keyboard Operations, Ke	leys	_		
Unit:1  Microsoft	Word: Bas	ics - Creating Documents – Mouse, Keyboard Operations, Ke	leys			
Unit:1  Microsoft Formatting  Unit:2  Creating T	Word: Bas g Features–M	rics - Creating Documents – Mouse, Keyboard Operations, Keylenus, Commands, Toolbars and their Icons.  Creating Tables, Changing Font and Text Size, Borders and Sh	Ceys	- 5ho	ours	
Unit:1  Microsoft Formatting  Unit:2  Creating T box, Form	Word: Bas g Features—M	rics - Creating Documents – Mouse, Keyboard Operations, Keylenus, Commands, Toolbars and their Icons.  Creating Tables, Changing Font and Text Size, Borders and Sh	Leys	<b>ho</b> ngs,	ours Text	
Unit:1  Microsoft Formatting  Unit:2  Creating T box, Form  Unit:3	Word: Bas g Features—M Cemplates, Catting, Insert	rics - Creating Documents – Mouse, Keyboard Operations, Keylenus, Commands, Toolbars and their Icons.  Creating Tables, Changing Font and Text Size, Borders and Sh	Leys	5hongs,	urs Text	
Unit:1  Microsoft Formatting  Unit:2  Creating T box, Form  Unit:3  Mail Merging D  Unit:4	Word: Bas g Features—M Cemplates, C atting, Insert ge - Creating	rics - Creating Documents – Mouse, Keyboard Operations, Keylenus, Commands, Toolbars and their Icons.  Greating Tables, Changing Font and Text Size, Borders and Shat picture.  g the Main Document–Creating data source, Adding fields, research	Eeys Eeys Eeys Eeys Eeys Eeys Eeys Eeys	5hongs,	urs Text ours ields	
Unit:1  Microsoft Formatting  Unit:2  Creating T box, Form  Unit:3  Mail Merg Merging D  Unit:4  Microsoft	Word: Bas g Features—M Cemplates, Catting, Insert ge - Creating Cocuments  Excel: Intro	rics - Creating Documents – Mouse, Keyboard Operations, Keylenus, Commands, Toolbars and their Icons.  Greating Tables, Changing Font and Text Size, Borders and Shat picture.	Eeys Eeys Eeys Eeys Eeys Eeys Eeys Eeys	5hongs, 6ho	urs Text ours ields	
Unit:1  Microsoft Formatting  Unit:2  Creating T box, Form  Unit:3  Mail Merg Merging D  Unit:4  Microsoft	Word: Bas g Features—M Cemplates, Catting, Insert ge - Creating Cocuments  Excel: Intro	rics - Creating Documents – Mouse, Keyboard Operations, Keylenus, Commands, Toolbars and their Icons.  Freating Tables, Changing Font and Text Size, Borders and Shat picture.  g the Main Document–Creating data source, Adding fields, resolution – Navigation, Selecting Cells, Entering and Editing Text	Eeys Eeys Eeys Eeys Eeys Eeys Eeys Eeys	5hongs, 6ho	Text  Durs  ields	

B.Com.	IB – 2022-2	23 colleges				
Course code			L	T	P	C
Core- 8		Corporate Accounting I	4			4
Pre-requisite		Basic knowledge in company accounts	Sylla Vers	abus ion	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 debentur	es			
•		counts of companies				
_		hods for the valuation of goodwill				
4. To assist p	reparation of	books of accounts during liquidation of companies				
Expected Cour	se Outcome:	s:				
		on of the course, student will be able to:				
1 Explaini	ng about the	basic provisions towards issue of shares in market			K	2
2 Understa	anding the co	oncepts of debenture and its accounting			K	[2
3 Analyze	the compani	es final accounts and Managerial Remuneration			K	[4
4 Estimati	ng methods o	of goodwill and shares			K	<b>.</b> 5
5 Examine	e various pro	cedures related to liquidation of companies			K	[4
K1 - Remembe	er; <b>K2</b> - Und	erstand; <b>K3</b> - Apply; <b>K4</b> - Analyze; <b>K5</b> - Evaluate; <b>K6</b> - Cr	eate			
	T		1			
Unit:1				12h	our	3
Issue of shares:	Par, Premiu	um and Discount - Forfeiture - Reissue – Surrender of Share	es U	nderw	riting	<u> </u>
Unit:2				12h	our	s
	Preference S	Shares. Debentures – Issue – Redemption: Sinking Fund M	ethod.			
	1					
Unit:3	6.0			12h	ours	3
Final Accounts	s of Compani	les - Calculation of Managerial Remuneration.				
Unit:4				12h	ours	 S
Valuation of G	oodwill and	Shares – Need – Methods of valuation of Goodwill and Sh	ares.			
Unit:5	<u> </u>			10 k		
	Companies -	Statement of Affairs -Deficiency a/c.		10h	iour's	•
•	*	·				
Unit:6		Contemporary Issues		2	hou	rs
Expert lectures	s, online sem	inars – webinars				
	1					

60--hours

Course code		TITLE OF THE COURSE	L	T	P	C
Core - 10			3		_	3
Pre-requisite	:	Dasic knowledge iii iax	•	abus sion	202 202	
Course Object	ives:		7 01	51011		
The main object		ourse are to:				
1. To unders	tand and appl	icability of business taxes in India				
		ring of custom law in India				
	•	of GST in India				
	-	e about the Input tax credit, returns and refunds				
		out the customs act				
Expected Cour						
		on of the course, student will be able to:			1/	1
		ncepts relating to indirect tax regime in India			K	
	in GST platfo				K	
		pply and calculate the value of supply			K	
•	Input tax cred				K	
		law import and export procedure and related duties and taxes			K	4
K1 - Rememb	er; <b>K2</b> - Unde	erstand; <b>K3</b> - Apply; <b>K4</b> - Analyze; <b>K5</b> - Evaluate; <b>K6</b> - Create	e			
I Init. 1				Q ha	II MC	
nd Limitations	- Comparison	n – Types of Tax – Direct and Indirect Taxes – Features – Pronof Direct and Indirect taxes – Constitutional Background of X – Tax evasion and avoidance	oble		Meri	
Meaning of Tax nd Limitations	- Comparison	n of Direct and Indirect taxes - Constitutional Background of	oble of ta	ms – N	Merit ndia	
Meaning of Tax and Limitations lethod of levyinut:2	Comparison     Indirect tax	n of Direct and Indirect taxes - Constitutional Background of	obles	ms – N x in Ir <b>9ho</b>	Meriondia	_
Meaning of Tax nd Limitations lethod of levyin Unit:2 Goods and So	Comparison of Indirect tax      Ervices Tax in	n of Direct and Indirect taxes – Constitutional Background of x – Tax evasion and avoidance	obles of ta	ms – N x in Ir <b>9ho</b> d for <b>(</b>	Meriondia  urs  GST	_
Meaning of Tax and Limitations Method of levying Unit:2 Goods and Se Advantage of Unit:3	Comparison ing Indirect tax      control ing Indirect tax  ervices Tax in GST – Featur	n of Direct and Indirect taxes – Constitutional Background of X – Tax evasion and avoidance  n India – Introduction – Conceptual framework of GST – Notes of GST – Subsuming of Taxes – GST Council: Structure at	obles of ta Need	ms – M x in Ir 9ho d for G Function	Meritandia  urs  GST  ons	
Meaning of Tax nd Limitations lethod of levying Unit:2 Goods and So Advantage of Unit:3 Supply - Mea supply - Time	- Comparison Indirect tax	n of Direct and Indirect taxes – Constitutional Background of x – Tax evasion and avoidance  n India – Introduction – Conceptual framework of GST – N	oble of ta Need and H	ms – Mx in Ir  9hor d for C  Function  8hor  Exem	Merindia  urs GST ons  urs	
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45--hours

**Total Lecture hours** 

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Course code		L	T	P	С
Core- 11	<b>Executive Business Communication</b>	3			3
Pre-requisite	Basic knowledge in Business Communication	Syllabi Versio		202 202	
Course Objectives:		•	1		
The main objectives of the	nis course are to:				
business queries.	tion on effective business communication and techniques to	•			
	dge about banking correspondence and company secretarial	correspon	idence	;	
<b>Expected Course Outco</b>					
	letion of the course, student will be able to:			1	
	rtance of effective business communication			K	
	atricacies of responding to business related queries			K	
0 0	ective correspondence with banks, insurance and agencies			K	
	response to company secretarial correspondence			K	
	vative and effective ideas for business communication			K	4
K1 - Remember; K2 - U	Jnderstand; <b>K3</b> - Apply; <b>K4</b> - Analyze; <b>K5</b> - Evaluate; <b>K6</b> -	Create			
		1 0			
Unit:1	n : Meaning – Importance of Effective Business Communic		hour	·S	
•	and their Execution - Credit and Status Enquiries – Complete Letters – Sales Letters – Circular Letters.		hour	'S	
Unit:3	Letters – Sales Letters – Circular Letters.	8-	-hour	c	
	ce - Insurance Correspondence - Agency Correspondence.	0-	-Hour	3	
Banking Correspondent	insurance correspondence. Figure y correspondence.				
Unit:4		7	hours	5	
Commercial Control	orrespondence (Includes Agenda, Minutes and Report Writi	ng)			
Company Secretarial Co					
			hours	5	
Unit:5		11	Hour		
Unit:5 Application Letters – Pre	eparation of Resume - Interview: Meaning – Objectives and	Technique	es of		
Unit:5 Application Letters – Pre	eparation of Resume - Interview: Meaning – Objectives and ws – Public Speech – Characteristics of a good speech – Bus	Technique	es of		
Unit:5 Application Letters – Prevarious types of Interview Presentations	ws – Public Speech – Characteristics of a good speech – Bus	Technique siness Rep	es of oort		
Unit:5 Application Letters – Prevarious types of Interview Presentations Unit:6	ws – Public Speech – Characteristics of a good speech – Bus  Contemporary Issues	Technique siness Rep	es of		
Unit:5 Application Letters – Prevarious types of Interview Presentations	ws – Public Speech – Characteristics of a good speech – Bus  Contemporary Issues	Technique siness Rep	es of oort		
Unit:5 Application Letters – Prevarious types of Interview Presentations Unit:6	ws – Public Speech – Characteristics of a good speech – Bus  Contemporary Issues	Technique siness Rep	es of oort	ours	
Unit:5 Application Letters – Prevarious types of Interview Presentations Unit:6	ws – Public Speech – Characteristics of a good speech – Bus  Contemporary Issues  seminars – webinars	Technique siness Rep	es of port	ours	
Unit:5 Application Letters – Prevarious types of Interview Presentations Unit:6 Expert lectures, online services	ws – Public Speech – Characteristics of a good speech – Bus  Contemporary Issues  seminars – webinars	Technique siness Rep	es of port  nours  45h	ours	

Coursecode	TITLE OF THE COURSE	L	Т	P	C
Allied Paper- I	WORLD ECONOMIC RESOURCES	6			4
Pre-requisite	Basic knowledge in economic resources		labus rsion	202	
<b>Course Objective</b>	es:	I		l	
The main objective	ves of this course are to:				
5. Understand	the basic concepts and importance of world resources.				
	yledge on the geographical environment.				
	with agriculture and allied resources				
	oncepts of energy resources for economic development				
	factors for location of industries.				
<b>Expected Course</b>					
	al completion of the course, student will be able to:				
1 Identify th	ne importance of linkage between trade and resources.			K	1
2 Exhibit th	e skills of the geographical environment.			K	2
3 Evaluate t	he importance of natural regions and agricultural resources facilitating	g trade.		K	2
	ne energy and mineral resources contribution towards global trade.			K	3
5 Examine t	he setting up of manufacturing industries.			K	4
	<b>K2</b> -Understand; <b>K3</b> -Apply; <b>K4</b> -Analyze; <b>K5</b> -Evaluate; <b>K6</b> -Create			l	
Unit:1			17h	ours	5
Unit:2 Geographical Env	ironment- Physical environment: landforms, coastline, rivers, clim	nate, so	<b>18h</b> ils, and		
regetation. Human	environment- Growth and distribution of population- races.				
Unit:3			17h	ours	3
Green lands- Polar Agriculture and all	ied resources: Factors affecting agriculture- types of farming- food or resources- fishery resources- forest resources - direct and indirect be	crops, ii	ndustri	al cr	ops
Unit:4			18h	ours	5
Energy Resources:	Types of energy- energy and economic development- coal, petroleu	m, natu	ral gas	, ele	ctri
	energy- need for conventional energy.				
	: Importance of minerals- classification- world distribution and trade se, Copper, Aluminum, Mica.	in imp	ortant 1	nine	ral
Unit:5			18h	ours	<u>.                                    </u>
Assuration Inc	lustries: Factors of location- Theories of industrial location distrib	ution of	cotto	ı tex	tile
manuracturing inc		1			
•	mobile, ship building, aircraft, and electronics industries, software in	iaustry.			
ron and steel, auto		idustry.			
ron and steel, auto	Contemporary Issues	iaustry.	2 ho	urs	
ron and steel, auto		idustry.			

90 hours

# B.Com. IB - 2022-23 colleges

	TextBook(s)	
1	Economic Geography- A Resource Approach:	Gune and Chattergi.
2	Economic and Commercial geography : Das	Guptha
R	ReferenceBooks	
1	1 World Resources and Trade	: Kanna and Gupta
2	2 World Resources	: Zimmermen
3	3 World Resources and Trade	: Agarwal and Monga
R	RelatedOnlineContents[MOOC,SWAYAM, N	PTEL,Websitesetc.]
1	1	
2	2	
4	4	
Co	CourseDesigned By:	

	Mappi	ngCourseobjectiv	esand courseoutco	omes	
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	M	M
CO2	S	S	M	M	M
CO3	S	M	S	M	M
CO4	S	S	M	M	M
CO5	S	M M	S	M	M

<sup>\*</sup>S-Strong;M-Medium;L-Low

<b>C</b> 1						
Coursecode		TITLE OF THE COURSE	L	T	P	C
Allied Paper II		INTERNATIONAL TRADE PROCEDURES AND DOCUMENTATION	6			4
Pre-requisite		Basic knowledge in Exports /Imports	Syllabus Version		202	
Course Objecti	ves:		1			
Themain objecti						
		s of export trade control				
	e the Inco terr					
		xport promotion in India				
		ontrol regulations in International Trade				
10. Comprehe						
<b>Expected Cour</b>						
		on of the course, student will be able to:				
1 Recall th	ne various con	ncepts relating to export trade control			K	1
2 Analyze	the Inco tern	ns			K	4
3 Apply th	e acquired ki	nowledge to promote exports of India			K	2
4 Assess t	he problems	of India's EXIM trade.			K	2
5 Prepare	the export do	cuments			K	4
		and; <b>K3</b> -Apply; <b>K4</b> -Analyze; <b>K5</b> -Evaluate; <b>K6</b> -Create				
Unit:1				17h	ours	
Number, iec nu	mbor Applia	lures – Preliminaries for doing export and import business	- 110-	requisi	ics.	PA
	mber, Applic	eation & Related documents for IEC, Role of DGFT.	1			
Unit:2		eation & Related documents for IEC, Role of DGFT.		18h	ours	1
Unit:2	nmercial (INC			18h	ours	1
Unit:2	nmercial (INC	cation & Related documents for IEC, Role of DGFT.  CO) terms - FOB, C & F, CIF etc- methods of payments, C		18h	<b>ours</b> npla	
Unit:2 International comand Dispute settle Unit:3 Export promotion Commodity Boa	nmercial (INC ement mecha in in India - M ards (CBs) - E	cation & Related documents for IEC, Role of DGFT.  CO) terms - FOB, C & F, CIF etc- methods of payments, C	Custon cotion coedures	18honer cor	ours npla ours s (EI	ints
Unit:2 International comand Dispute settle Unit:3 Export promotion Commodity Boa Categories of Import cargo.	nmercial (INC ement mecha in in India - M ards (CBs) - E	cation & Related documents for IEC, Role of DGFT.  CO) terms - FOB, C & F, CIF etc- methods of payments, C nism - Deemed exports and its benefits.  Cinistry of Commerce - Ministry of FinanceExport promo Development Authorities (DAs) - RCMC, other related process.	Custon cotion coedures	17-ho ouncils of reg	ours npla ours s (El istra	ints
Unit:2 International comand Dispute settle  Unit:3 Export promotion Commodity Boa Categories of Import cargo.  Unit:4 Exchange Contro	nmercial (INCement mechan in India - Mards (CBs) - Doorters, Differ	cation & Related documents for IEC, Role of DGFT.  CO) terms - FOB, C & F, CIF etc- methods of payments, C nism - Deemed exports and its benefits.  Cinistry of Commerce - Ministry of FinanceExport promo Development Authorities (DAs) - RCMC, other related process.	Custom otion c edures rocedu	18ho ouncils of reg ares – C	ours urs (Elear ours ours	PCs
Unit:2 International comand Dispute settle  Unit:3 Export promotion Categories of Impof Import cargo.  Unit:4 Exchange Contro Money Changers trade.	nmercial (INCement mechan in India - Mards (CBs) - Doorters, Differ	cation & Related documents for IEC, Role of DGFT.  CO) terms - FOB, C & F, CIF etc- methods of payments, Conism - Deemed exports and its benefits.	Custom otion c edures rocedu	17-ho ouncils of reg ares – C	ours npla urs s (ER istra Clear ours zed d im	PCs tion
Unit:2 International comand Dispute settle  Unit:3 Export promotion-Commodity Boa Categories of Import cargo.  Unit:4 Exchange Contro Money Changers trade.  Unit:5 Export Document	amercial (INCement mechanism in India - Mards (CBs) - Doorters, Different in FERA /FEI	cation & Related documents for IEC, Role of DGFT.  CO) terms - FOB, C & F, CIF etc- methods of payments, Conism - Deemed exports and its benefits.  Cinistry of Commerce - Ministry of FinanceExport promo Development Authorities (DAs) - RCMC, other related procedurent Custom Duties (Import), Customs administration and procedure Custom Custom Export & Import - Problems of India Strength Report - Problems of India Corigin, Invoice, Packing list, GSP Certificate, Legalization	Custon  otion cedures  ocedures  cocedures  cocedures  cocedures	18honer construction of regards – Construction and the construction of the construct	ours urs s (EH istra Clear ours zed d im	PCs
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1 e	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, 5th 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.]
1	
2	

MappingCourseobjectivesand courseoutcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	M	M
CO2	S	M	M	S	M
CO3	S	M	S	M	M
CO4	S	S	S	M	M
CO5	S 🚺	S	M	M	M

<sup>\*</sup>S-Strong;M-Medium;L-Low

#### 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.

#### Reference 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 -dimensionsbasic 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.