

BACHELOR OF COMMERCE WITH INTERNATIONAL BUSINESS

SYLLABUS 2018-19
(Outcome Based Education)



Dr. N.G.P. ARTS AND SCIENCE COLLEGE

(An Autonomous Institution, Affiliated to Bharathiar University, Coimbatore)

Approved by Government of Tamil Nadu and Accredited by NAAC with 'A' Grade (2nd Cycle)

Dr. N.G.P.- Kalapatti Road, Coimbatore-641048, Tamil Nadu, India

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BACHELOR OF COMMERCE WITH INTERNATIONAL BUSIENSS REGULATIONS

ELIGIBILITY

A candidate who has passed in Higher Secondary Examination with any Academic stream or Vocational stream as one of the subjects under Higher Secondary Board of Examination and as per the norms set by the Government of Tamil Nadu or an Examination accepted as equivalent there to by the Academic Council, subject to such conditions as may be prescribed thereto are permitted to appear and qualify for the **Bachelor of Commerce with International Business Degree Examination** of this College after a programme of study of three academic years.

OBJECTIVES OF THE PROGRAMME:

The Curriculum is designed to attain the following learning goals which students shall accomplish by the time of their under graduation:

1. To instill positive attitude and ethical values among the students to be successful in personal and professional career.
2. To equip students with current development in the field of international business which cater the current needs of the industry.
3. To build a strong foundation of knowledge and skills in the area of commerce.
4. To enable students with an ability of problem solving and decision making.
5. To expose students in the area of export/import procedures.

Programme & Branch: Commerce with International Business**Scheme of Examinations**

Course Code	Course	Hrs of Instruction	Exam Duration (Hrs)	Max Marks			Credit Points
				CA	CE	Total	
First Semester							
Part - I							
17UTL11T 17UHL11H 17UML11M 17UFL11F	Tamil-I/ Hindi-I/ Malayalam-I/ French - I	5	3	25	75	100	3
Part - II							
17UEG12E	English-I	5	3	25	75	100	3
Part - III							
18UCM001	Core - I: Principles of Accountancy	6	3	25	75	100	5
18UIB13B	Core - II: Business Organization and Office Management	6	3	25	75	100	5
18UCO002	Allied - I: Principles of Marketing	6	3	25	75	100	4
Part -IV							
18UFC1FA	Environmental Studies	2#	2	-	50	50	2
Total		30				550	22
Second Semester							
Part - I							
17UTL21T 17UHL21H 17UML21M 17UFL21F	Tamil-II/ Hindi-II/ Malayalam-II/ French - II	5	3	25	75	100	3
Part - II							
17UEG22E	English-II	5	3	25	75	100	3
Part - III							
18UIB23A	Core - III:	6	3	25	75	100	4

	Financial Accounting						
18UCO001	Core – IV: Principles of Management	6	3	25	75	100	4
18UIB2AA	Allied – II: Introduction to International Trade	6	3	25	75	100	5
Part -IV							
18UFC2FA	Value Education – Human Rights	2#	2	-	50	50	2
Total		30				550	21
Third Semester							
Part - III							
18UIB33A	Core – V: World Economic Resources	6	3	25	75	100	4
18UFI001	Core – VI: Business Economics	6	3	25	75	100	4
18UCM004	Core – VII: Corporate Accounting	5	3	25	75	100	5
17UMA3AA	Allied – III: Mathematics for Business	5	3	25	75	100	4
18UIB3SA	Skill Based Course – I: Introduction to Information Technology	4	3	20	55	75	3
Part - IV							
	NMEC I:	2	2	-	50	50	2
18UFC3FA/ 18UFC3FB/ 18UFC3FC/ 18UFC3FD/ 18UFC3FE	Basic Tamil / Advanced Tamil (OR) Yoga for Human Excellence/	2#	2	-	50	50	2

	Women's Rights/ Constitution of India						
Total		30				575	24
Fourth Semester							
Part - III							
18UIB43A	Core – VIII: International Trade Procedures	5	3	25	75	100	5
18UIB43B	Core – IX: Brand Management	5	3	25	75	100	4
18UIB43C	Core – X: Commercial Law	4	3	20	55	75	3
18UIB43D	Core – XI: Business Communication	4	3	25	75	100	3
17UMA4AA	Allied – IV: Statistics for Business	5	3	25	75	100	4
18UIB4SP	Skill Based Course – II : Lab – I	3	3	30	45	75	3
Part - IV							
	NMEC II	2	2	-	50	50	2
18UFC4FA/ 18UFC4FB/ 18UFC4FC	Basic Tamil /Advanced Tamil (OR) General Awareness	2#	2	-	50	50	2
Total		30				650	26
Fifth Semester							
Part - III							
18UIB53A	Core – XII: Research Methodology	6	3	25	75	100	4
18UIB53B	Core – XIII: Introduction to	5	3	25	75	100	5

B.Com. (IB) (Students admitted for the A.Y 2018-2019)

	Logistics						
18UCM002	Core – XIV: Cost Accounting	5	3	25	75	100	4
18UIB53D	Core – XV: Taxation	6	3	20	55	75	4
	Elective – I:	5	3	25	75	100	3
18UIB5SP	Skill based Course – III: Lab - II	3	3	30	45	75	3
Part - IV							
18UIB53T	Industrial Training	Grade(A to C)					
Total		30				550	23
Sixth Semester							
Part - III							
18UCM003	Core – XVI: Management Accounting	6	3	25	75	100	4
18UIB63B	Core – XVII: Banking and Foreign Exchange	5	3	25	75	100	4
18UIB63C	Core – XVIII: International Business Strategy	6	3	25	75	100	5
	Elective – II	5	3	25	75	100	3
	Elective – III	5	3	25	75	100	3
18UIB6SA	Skill Based Course – IV: Customer Relationship Management	3	3	20	55	75	3
Part - V							
18UEX65A	Extension Activities					50	2
Total		30				625	24
Grand Total						3500	140

Two Instructional Hours allotted for Placement

ELECTIVE - I

(Student shall select any one of the following course as Elective in fifth semester)

S.No	Course Code	Name of the Course
1.	18UIB5EA	Organizational Behaviour
2.	18UIB5EB	Garment Merchandising
3.	18UIB5EC	Tourism Marketing

ELECTIVE - II

(Student shall select any one of the following course as Elective in sixth semester)

S.No	Course Code	Name of the Course
1.	18UIB6EA	Human Resource Management
2.	18UIB6EB	Entrepreneurial Development
3.	18UIB6EC	Emerging Trends in Tourism

ELECTIVE -III

(Student shall select any one of the following course as Elective in sixth semester)

S.No	Course Code	Name of the Course
1.	18UIB6ED	Industrial Psychology
2.	18UIB6EE	Quality Assurance in Garment Industry
3.	18UIB6EF	Tour Operation Management

NON MAJOR ELECTIVE COURSE

The department offers the following two papers as Non Major Elective Course for other than the Commerce with International Business students.

Student shall select the following subject as Non Major elective Course during their third and fourth semester.

S. No	Course Code	Name of the Course
1.	18UNM34N	Introduction to Logistics
2.	18UNM44N	Business Ethics

Total Credit Distribution

Subjects	Credits	Total		Credits	Cumulative Total
Part I: Tamil	3	2x 100 =	200	6	12
Part II: English	3	2x 100 =	200	6	
Part III:					
Core	5	6 x 100 =	600	30	114
Core	4	9x100 =	900	36	
Core	3	1 x 100 =	100	3	
Core	4	1 x 75 =	75	4	
Core	3	1 x 75 =	75	3	
Allied	5	1 x 100 =	100	5	
Allied	4	3 x 100 =	300	12	
Elective	3	3 x 100 =	300	9	
Skill based Subjects	3	4 x 75 =	300	12	
Part IV:					
Value Education	2	2 x 50=	100	04	12
Environmental Studies	2	1 x 50 =	50	02	
General Awareness	1	1 x 50 =	50	02	
NMEC	2	2 x 50=	100	04	
Part V:					
Extension Activity	2	1x50 =	50	02	02
Total			3500	140	140

FOR PROGRAMME COMPLETION

Students have to complete the following subject:

1. Part I, II, III, IV and V as mentioned in the scheme.
2. Industrial training: Course code 18UIB53T.
 - Student must undergo Industrial training for 15 to 30 days during Summer Vacation in IV Semester. Internal and External Examiner will evaluate the report in V Semester.
 - Based on the performance Grade will be awarded as follows:
 - A- 75 marks and above
 - B- 60-74 marks
 - C- 40-59 marks
 - Below 40 marks – Re Appear

Earning Extra credits is **NOT MANDATORY** for programme completion

Extra credits:

Courses	Credit	Total credits
BEC/ Self study courses	1	1
Hindi / French/ Other foreign Language approved by certified Institutions	1	1
Type Writing / Short Hand Course	1	1
Diploma/certificate/CA/ ACS/CMA Foundation	1	1
Representation – Academic/Sports /Social Activities/ Extra Curricular / Co-Curricular activities at University/ District/ State/ National/ International	1	1
Total		5

Rules:

The students can earn extra credits only if they complete the above during the programme period (I to V semester) and based on the following criteria. Proof of Completion must be submitted in the office of the Controller of Examinations before the commencement of the VI Semester. (Earning Extra credits are not mandatory for programme completion)

1. Student can opt BEC course/ Self study course to earn one credit. They have to Enroll and complete any one of the course during their programme period before fifth semester (I semester to V semester).

**Self Study Courses offered by the Department of
International Business**

S. No.	Semester	Course Code	Course Title
1.	Semester III	18UIBSS1	Consumer Behaviour
2.		18UIBSS2	Banking

2. Student can opt Hindi/ French/ Other foreign Language approved by certified Institutions to earn one credit. The certificate(Hindi) must be obtained from **Dakshina Bharat Hindi Prachar Sabha** and He/ she has to enroll and complete during their programme period (**first to fifth semester**)
3. Student can opt for Type writing /short hand course to earn one extra credit. He/she has to enroll and complete the course during their programme period to obtain certificate through **Tamil Nadu Board of Technical Education**
4. Student can opt for Diploma/certificate/CA/ACS/CMA foundation to earn one extra credit. Student who opt for Diploma/ Certificate course have to enroll any diploma/certificate course offered by Bharathiar University through our Institution. Student who opt for CA/ ACS/CMA have to enroll and complete the foundation level during the programme period.

5. Award Winners in Academic/ Representation in Sports /Social Activities/
Extra Curricular/ Co-Curricular Activities at University/ District/ State/
National/ International level can earn one extra credit.

PROGRAMME OUTCOMES

On the successful completion of the programme, the following are the expected outcomes.

PO No.	PO Statement
PO 1.	Impart the knowledge in the practical application of accounting
PO 2.	Employ the functions of supply chain in international business
PO 3.	Ability to communicate effectively and efficiently with written and oral means
PO 4.	Demonstrate the skills in the field of logistics management and port operations
PO 5.	Exhibit management functions to international business decision making

18UCM001	CORE-I: PRINCIPLES OF ACCOUNTANCY	SEMESTER - I
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PREAMBLE:

To understand the rules of accounting used to enter the business transactions in a systematic manner to maintain books of accounts

COURSE OUTCOMES

In the successful completion of the course, students will be able to:

CO Number	CO Statement	Knowledge Level
CO1	Know the concepts, conventions and rules of accounting to pass journal entries and prepare ledger accounts	K1
CO2	Obtain knowledge to prepare final accounts of a company and to gain skills to detect and prevent errors in journal and ledger accounts	K3
CO3	Capture the procedures relating to bills of exchange, Account current and Average due	K2
CO4	Acquire stuff to reconcile cash book and pass book and to prepare accounts of Non- trading	K3
CO5	Classify and apply appropriate methods of depreciation	K3

MAPPING WITH PROGRAMME OUTCOMES

COS/POS	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	S	S
CO2	S	S	S	S	S
CO3	S	S	S	M	S
CO4	S	S	S	M	S
CO5	S	M	S	S	S

S-Strong, M-Medium, L-Low

18UCM001	CORE I:PRINCIPLES OF ACCOUNTANCY	SEMESTER I
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Total Credits: 4

Hours Per Week: 6

Note: Distribution of Marks: 80% problems and 20% Theory.

CONTENTS

UNIT -I

Introduction – Advantages and Limitations of Accounting – Fundamentals of Book Keeping – Accounting Concepts and Conventions – Journal – Ledger – Subsidiary books – Trial balance.

UNIT - II

Final Accounts of a Sole Trader – Trading Account, Profit and Loss Account, Balance sheet with adjustments – Differences between Trial Balance and Balance sheet – Errors and their rectification –Types of errors.

UNIT - III

Bills of Exchange – Promissory notes and bills of exchange – Recording of transactions relating to bills – Books of Drawer and Acceptor – Honor and dishonor of bills –Renewal of bills – Retiring of bills under rebate –Average Due Date – Meaning – Advantages – Calculation of Average Due Date.

UNIT - IV

Bank Reconciliation Statement – Need – Reasons for difference between cash book and pass book balances – Preparation of Bank Reconciliation Statement – Non Trading Accounts - Receipts and Payments and Income and Expenditure Account and Balance sheet – Difference between Receipts and Payments and Income and Expenditure Account.

UNIT - V

Depreciation – Meaning – Causes – objectives of providing depreciation – Factors affecting depreciation – Accounting Treatment – Methods of providing depreciation – Straight line method – Diminishing Balance Method – Change in method of Depreciation – Sinking fund method.

TEXT BOOKS:

1. Reddy,T.S. and Murthy,A. 2014. **Financial Accounting** [Sixth Edition]. Margham Publications, Chennai.
2. Nagarajan.K.L.,Vinayakam.Nand Mani P.L. 2009. **Principles of Accountancy [First Edition]**. Sultan Chand & Company Ltd, New Delhi.

REFERENCE BOOKS:

1. Jain,S.P., and Narang,K. 2014. **Financial Accounting**. [Fifth Edition]. Kalyani Publishers, New Delhi.
2. Gupta R.L 2009. **Financial Accounting**. Sultan Chand & Company Ltd., New Delhi.
3. Arulandam. M.A and Ramaan.K.S, 2012. **Advanced Accountancy**. [Revised Edition]. Himalaya Publishing House, Mumbai.
4. Pillai. R.S.N and Bagavathi, Uma.S. 2012. **Fundamentals of Advanced Accounting (Volume I)**. [Third Revised Edition]. Sultan Chand & Company Ltd, New Delhi.

18UIB13B	CORE- II:BUSINESS ORGANIZATION AND OFFICE MANAGEMENT	SEMESTER - I
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PREAMBLE:

To know the Nature and types of business organizations, office administration and Process of decision-making.

COURSE OUTCOMES

In the successful completion of the course, students will be able to:

CO Number	CO Statement	Knowledge Level
CO1	Grasp the nature, scope and forms of business	K2
CO2	Locate business and aware of sources of finance	K3,K4
CO3	Understand the operations of stock exchange and chamber of commerce	K2
CO4	Learn to administer the office effectively	K2
CO5	Reach out automation of office for data processing and retrieval	K3

Mapping with Programme Outcomes

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	L	L	M	S	S
CO2	M	S	S	S	S
CO3	M	S	S	S	S
CO4	M	S	M	M	M
CO5	S	S	S	M	S

S-Strong; M-Medium; L-Low

18UIB13B	CORE II-BUSINESS ORGANISATION AND OFFICE MANAGEMENT	SEMESTER- I
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Total Credits: 5

Hours Per Week: 6

CONTENTS

UNIT- I

Business Organization: Nature and Scope of Business - Forms of Business Organization -Sole Trader Partnership Firm - Joint Stock Company and Co-operative Society - Public Enterprises.

UNIT -II

Office and Location: Functions and Significance - Location of Business - Factors influencing location - Localization of industries- Size of Firms.

UNIT- III

Office Layout and Accommodation: Advantages and disadvantages - Planning the office space - Open and private offices- Office Machines and Equipment's.

UNIT-IV

Filing and Indexing: Office records - Significance and Essentials of a good filing system - Indexing and classification - objects - essentials of good index system - choice of suitable Index system.

UNIT -V

Management Information System: Meaning-*Data and information - functions of information system - dimensions of information system in business- levels in a firm-approach to information system - understanding information systems requirements in business.

* Denotes Self Study.

TEXT BOOKS:

1. Sharma. R. K., 2014.**Business organization and office management** (Third Edition), Kalyani publishers, New Delhi. (I to V Units)
2. Kenneth C.Laudon and Jane P. Laudon, 2012. **Management Information Systems** (Twelfth Edition) PHI Publishers (V Unit)

REFERENCE BOOKS:

1. Chopra. R. K., 1990. **Office Management** (Seventh Edition), Himalaya Publishing house, New Delhi.
2. Ghosh.P. K., 1992. **Business correspondence and Office management** (First Edition), Sultan chand and Sons, New Delhi.
3. Saksena. S. C., 2000. **Business organization and office management** (First Edition), Sahityabhawan, Agra.
4. Balaji.C.D 2011. **Business organization and management** (First Edition), Margham Publications, Chennai.

18UCO002	Allied 1 : PRINCIPLES OF MARKETING	SEMESTER - I
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PREAMBLE:

1. To identify the core concepts of marketing and the role of marketing in business and society.
2. To enrich the students about unique marketing mix and the real world experiences in an internship.

COURSE OUTCOMES:

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

CO Number	CO Statement	Knowledge Level
CO 1	Know the concepts of global marketing, green marketing, along with their ethics and career opportunities.	K1 and K2
CO 2	Understand the functions of marketing, the risk bearing and gain marketing information.	K1 and K2
CO 3	Aware of needs and factors that influence the consumer Behavior and Scrutinizes the CRM.	K1 and K2
CO 4	Gain knowledge on branding, labeling, promotional mix cognizant about the pricing and its strategies.	K1 and K2
CO 5	Obtain knowledge on Bureau of Indian standards, Agmark and Consumer Protection Act.	K1 and K2

MAPPING WITH PROGRAMME OUTCOMES:

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	S	M
CO2	S	S	M	S	M
CO3	S	S	M	S	M
CO4	S	S	M	S	M
CO5	S	S	M	S	M

S-Strong; M-Medium; L-Low

18UCO002	CORE-VII: PRINCIPLES OF MARKETING	SEMESTER - I
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Total Credits: 3

Hours Per Week: 5

CONTENTS

UNIT I

Marketing -Definition of Market and Marketing-Importance of Marketing - Modern Marketing Concept - Global Marketing - E-Marketing -Telemarketing - Green Marketing - Marketing Ethics - Career Opportunities in Marketing

UNIT II

Marketing Functions - Buying - Selling - Transportation - Storage - Financing - Risk Bearing - Standardization -Market Information - Market Segmentation.

UNIT III

Marketing Mix - Product mix -Meaning of Product -Product life cycle - Branding- labeling - Price Mix -Importance - Pricing objectives - Pricing strategies - Place mix - Promotion Mix: Personal selling and Sales Promotion - Importance of channels of distribution - Functions of Middlemen - Importance of Retailing in today's Context - Advertisement - Media of Advertisement

UNIT IV

Consumer Behavior -Meaning - Need for Studying Consumer Behavior-Factors Influencing Consumer Behavior- Customer Relationship Marketing.

UNIT V

Marketing and Government -Bureau of Indian Standards - Agmark - Consumerism - Consumer Awareness - Consumer Protection Act - Rights of Consumers.

TEXT BOOKS

1. Pillai.R.S.N and Baghavathy.N, **Modern Marketing** (Edition 1987, Reprint 2012). Sultan Chand and sons Publishers. (Unit-I-IV)
2. Gupta .C.B and RajanNair.N, **Marketing Management**. (Edition 1996 Reprint 2012). Sultan Chand and Sons Publishers.

REFERENCE BOOKS

1. Philip Kotler, 2014 **Principles of Marketing** (16th edition 2014). Pearson Education Pvt.(Unit I-V)**
2. Ramasamy.R. V.S and Namakumari, **Marketing Management**, (3rd Edition), MacMillan India. Limited, New Delhi.
3. S.A.Sherlekar., 2014 **Marketing Management**, (14th Edition), Himalaya Publishing House, Mumbai.
4. Mohammad Amanatuallh.,2000 **Principles of Modern Marketing**, (4th Edition), Kalyani Publications New Delhi.

18UIB23A	CORE- III: FINANCIAL ACCOUNTING	SEMESTER - II
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PREAMBLE:

To understand the basic concept about financial accounting, Procedures and its applicability with respect to various enterprises.

COURSE OUTCOME:

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

CO Number	CO Statement	Knowledge Level
CO1	Relate the concepts about dependent and Independent branches. Applying the stock and Debtors System.	K2,K3
CO2	Identify the need for Departmental Accounting Differentiate Departmental Accounting and Branch Accounting. Interpret the Reason for inter Departmental Transfer.	K2, K3
CO3	To understand the Hire Purchase Trading System. Identify the Interest and Installments Purchase system.	K2, K3 & K4
CO4	Find out opening or closing capital and profit or loss during the financial year Calculate interests in valuing investments and figure	K3 & K4
CO5	Narrate the basic concepts of Business Enterprise. Classifying different types of Business Enterprises	K2

MAPPING WITH PROGRAMME OUTCOMES:

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	M	M
CO2	S	M	M	M	M
CO3	S	M	M	S	M
CO4	S	M	M	S	M
CO5	S	M	M	S	M

S-Strong; M-Medium; L-Low

18UIB23A	CORE- III: FINANCIAL ACCOUNTING	SEMESTER - II
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Total Credits: 4**Hours Per Week: 6****CONTENTS****Note: The question paper shall cover 20% Theory and 80% Problem.****UNIT -I****Branch Accounts:** Types of Branches- Dependent branches - Stock and Debtors system - Independent branch (foreign branches excluded).**UNIT -II****Departmental Accounts:** Need for Departmental Accounting - Difference between Departmental Accounting and Branch Accounting - Basis for Allocation of Expenses - Inter Departmental Transfer at cost or Selling Price**UNIT -III****Hire purchase:** Meaning, Features of Hire Purchase - Hire Purchase Trading - Account Treatment for Hire purchase - Debtors Method - Installment Purchase System-Accounting Treatment.**UNIT- IV****Single Entry system and Investment accounts:** Meaning and features- Difference between single and double entry system -Statement of affairs method and Conversion method. Investment accounts and - Ex interest - Cum interest Types of securities - Fixed interest securities - Variable income securities**UNIT -V****Accounting Standards :** Meaning - Objectives -Need - Significance - Formation of Accounting standard board - Indian Accounting Standards - Applicability of AS - Classifications of Business Enterprise: Level -I Enterprise - Level -II Enterprise - Level -III Enterprise - AS-1 to AS -6.

TEXT BOOKS:

1. Reddy T.S, and A.Murthy, 2014 **Financial Accounting [Sixth Edition]** Margham Publications, Chennai. (Unit -I to IV)
2. S.P.Jain& K.L. Narang, Volume -I ,2011 **Advanced Accountancy** [Fifteenth Edition] Kalyani Publications, New Delhi.(Unit-V)

REFERENCE BOOKS:

1. Shukla M.C., 2012. **Advanced Accounts I & II** [First Edition] Sultan Chand and Sons, New Delhi.
2. Gupta R.L., 1999. **Advanced Accounting** [Nineth Edition] Sultan Chand and Sons, New Delhi.
3. CA (Dr.) P.C. Tulsian and CA Bharat Tulsian, 2014. **Financial Accounting** [First Edition] Sultan Chand and Sons, New Delhi.
4. Asish K. Bhattacharyya, 2012. **Financial Accounting for Business Managers** [Fourth Edition] PHI Learning Private Limited.

18UCO001	CORE-:IV PRINCIPLES OF MANAGEMENT	SEMESTER - II
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PREAMBLE

Capture the principles of management and leadership skills to work in or to run an organization

COURSE OUTCOMES

In the successful completion of the course, students will be able to:

CO Number	CO Statement	Knowledge Level
CO1	Understand the nature, scope and principles of management	K2
CO2	Learn the steps in planning and decision making	K3 & K4
CO3	Obtain the skills to delegate authorities and responsibilities to manage the business organization effectively	K3 & K4
CO4	Know the Recruitment process, motivation and leadership styles	K1
CO5	Comprehend the techniques of control and co-ordination for further implementation and growth	K3 & K4

Mapping with Programme Outcomes

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	M	M	S	M	S
CO2	M	M	S	M	S
CO3	S	S	S	S	S
CO4	M	S	S	S	S
CO5	S	S	S	S	S

S-Strong; M-Medium; L-Low

18UCO001	CORE- IV: PRINCIPLES OF MANAGEMENT	SEMESTER - II
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Total Credits: 5

Hours Per Week: 6

CONTENTS

UNIT - I

Management: Definition - Nature and Scope - Importance -Functions of Management - Management as an Art, Science and Profession - Scientific Management - Fayol's Principles of Management - Management By Objectives (MBO) - Management By Exception (MBE).

UNIT - II

Planning: Definition - Nature - Objectives - Advantages and Disadvantages - Process - Types - Decision Making - Traditional and Modern Techniques - Steps involved in Decision Making.

UNIT - III

Organisation: Definition - Principles - Types - Importance -Elements of Organisation Process - Delegation and Decentralization - Span of Control - Departmentation.

UNIT - IV

Staffing: Meaning and Definition - Functions - Recruitment - Sources of Recruitment - Motivation - Importance of Motivation - Maslow's Theory of Motivation - X, Y and Z Theories - Leadership - Types - Qualities of a Good Leader

UNIT - V

Control: Meaning and Definition - Need and Significance of Control - Process of Control - Techniques of Control. Co-ordination- Need and techniques.

TEXT BOOKS:

1. Dinkar Pagare, 2011. **Business Management** [Fifth Edition] Sultan Chand & Sons, New Delhi. (Unit I – Unit V)
2. Prasad L.M, 2015. **Principles and Practice of Management** [Eight Edition], Sultan Chand & Sons, New Delhi.

REFERENCE BOOKS:

1. R.K.Sharma And Shashi K.Gupta, 2015. **Principles of Management**, Kalyani Publishers, New Delhi.
2. Tripathi & Reddy, 2004. **Principles of Management**, Tata McGraw-Hill Education, New Delhi.
3. Jayasankar.J , 2015. **Principles of Management**, Margham Publishers, Chennai.
4. Ramaswamy.T, 2012. **Principles of Management** [Eight Edition] Himalaya Publishing Home Pvt Ltd, Mumbai (Unit I – Unit V)

18UIB2AA	Allied - II INTRODUCTION TO INTERNATIONAL TRADE	SEMESTER - II
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PREAMBLE

To understand the factors influencing international business, analyze the role of MNCs in international trade and have a clear idea on impact of Globalization.

COURSE OUTCOMES

In the successful completion of the course, students will be able to:

CO Number	CO Statement	Knowledge Level
CO1	Know the concepts of International Business and Globalization	K1 and K2
CO2	Know and Understand the functions of Entry Strategies and International Trade Process	K1 and K2
CO3	Understand the functions of International Institutions and Multinational companies	K1 and K2
CO4	Understand the International Business Environment	K1 and K2
CO5	Obtain knowledge on Intellectual Property Rights	K1 and K2

Mapping with Programme Outcomes

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	S	M
CO2	S	S	M	S	M
CO3	S	S	M	S	M
CO4	S	S	M	S	M
CO5	S	S	M	S	M

S-Strong; M-Medium; L-Low

18UIB2AA	Allied - II: INTRODUCTION TO INTERNATIONAL TRADE	SEMESTER - II
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Total Credits: 5**Hours Per Week: 6****CONTENTS****UNIT- I**

International Business - Introduction - Scope - importance - barriers - approaches - Globalization - foreign trade policy

UNIT- II

Entry Strategies - licensing - FDI - merger and acquisition - Joint venture - contract - turn key - International Trade Process - Export Process - Import Process - Statutory Regulations.

UNIT - III

International Institutions - WTO - IMF - SAARC - BRICS - UNCTAD - Multinational companies - Difference between MNC, Transnational Corporation and Global Corporation - MNC in India

UNIT- IV

International Business Environment - Political and Legal - Economic Environment - Cultural Environment - Technological Environment

UNIT- V

Intellectual Property Rights - patent - trademark - copyright - Geographical Indicators - law for protection of Intellectual Property Rights

TEXT BOOKS:

1. Sankaran. S, 2012. **International Business Environment** [Reprint] Margham publications. (Unit I - V)
2. Jeevanandam. C, 2012. **International Trade (policy, practice, procedures & documentation)**, Sultan Chand & Sons, New Delhi. (Unit II)

REFERENCE BOOKS:

1. Nidhi Gautam, 2010. **International Business** [First Edition] Vayu Education of India, New Delhi.
2. Francis Cherunilam, 2012. **International Trade and Export Management** [Seventeenth Revised Edition], Himalaya Publication House.
3. Dr. A. Mustafa, 2013. **International Business Management** [First Edition], Kalyani Publishers, Chennai.

18UIB33A	CORE - V WORLD ECONOMIC RESOURCES	SEMESTER - III
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PREAMBLE

1. To learn better management of natural resources
2. To understand different environmental considerations for trade.
3. To create an awareness about conventional energy.

COURSE OUTCOMES

In the successful completion of the course, students will be able to:

CO Number	CO Statement	Knowledge Level
CO1	To understand the importance of natural resources and its link towards trade.	K2
CO2	Identify different environment supporting trade.	K4
CO3	Ability to understand allied resources of agriculture.	K4
CO4	Analyze the importance of conventional energy.	K5
CO5	Ability to learn manufacturing and software industries	K4

Mapping with Programme Outcomes

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	M	S	M	S	S
CO2	M	S	S	S	S
CO3	M	S	S	S	S
CO4	S	M	M	S	M
CO5	M	S	M	S	S

S-Strong; M-Medium; L-Low

18UIB33A	CORE - V WORLD ECONOMIC RESOURCES	SEMESTER - III
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Total Credits: 5
Hours Per Week: 6

CONTENTS

UNIT- I

Meaning and nature of resources – need for resource consciousness – Major natural regions – equatorial, tropical, Temperate, Polar Regions.

UNIT- II

World Population – Agricultural Resources – Food Crops – Industrial Corps – Other Crops – Fish Resources – Animal Resources – Forest Resources.

UNIT - III

Energy Resources – Coal, Petroleum and Natural Gas, Electric, Power – Mineral Resources.

UNIT- IV

Manufacturing Industries – Textile Industries – Iron and Steel Industries – Engineering Industries – Chemical Industries - Sugar, Paper, Cement Industries.

UNIT- V

Economics of Transportation – Land, Air, Water Transportation – Ports and Harbors.

TEXT BOOKS:

1. K K Khanna and Dr V Gupta, Eight edition 2012, **Economic and Commercial Geography**, Sultan Chand & Sons
2. Dasgupta 1970 **Economic and commercial geography** Calcutta publisher

REFERENCE BOOKS:

1. Zimmermann1972 **World Resources and Industries** Joanna Cotler Books
2. M. C. Agarwal, J. R. Monga1973 **World resources and trade** Delhi National Publishing House

18UFI001	CORE - VI BUSINESS ECONOMICS	SEMESTER - III
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PREAMBLE:

To understand the theories and concepts of business economics to take managerial decisions in the global competitive era

COURSE OUTCOMES

In the successful completion of the course, students will be able to:

CO Number	CO Statement	Knowledge Level
CO1	Know the concepts of micro and macro economics along with the role and responsibilities of a business economist	K1
CO2	Analyze the factors determining the demand and supply	K2
CO3	Aware of cost concepts and production functions with its relationship	K2
CO4	Classify the market competitions to adopt appropriate pricing methods	K3
CO5	Comprehend the methods of calculation of national income	K3

MAPPING WITH PROGRAMME OUTCOMES

COS/POS	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	M	S
CO2	S	M	S	M	S
CO3	S	M	S	M	S
CO4	S	M	S	S	S
CO5	S	M	S	M	S

S-Strong, M-Medium, L-Low

18UFI001	CORE - VI BUSINESS ECONOMICS	SEMESTER - III
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Total Credits: 4**Hours Per Week: 6****CONTENTS****UNIT I**

Business Economics: Business Economics- Meaning- Definition- Scope of Business Economics- Micro and Macro Economics- Economic Concepts Applied in Business Economics- Role and Responsibilities of a Business Economist.

UNIT II

Demand and Supply: Meaning of Demand - Types- Determinants and Distinctions of demand - Law of Demand - Elasticity of Demand - Demand Forecasting. Supply: Meaning of Supply - Supply factor- Law of Supply- Elasticity of Supply- Factors Determining Elasticity of Supply

UNIT III

Cost Concepts: Cost Concepts- Cost Output Relationship- Production Function- Iso - quants- Law of Variable Proportions- Returns to Scale- Producer's Equilibrium.

UNIT IV

Market: Market- Meaning- Market Structure- Perfect Competitions- Features- Imperfect Competitions- Features- Monopoly- Monopolistic Competitions- Oligopoly: Cartels, Price Leadership and Price Rigidity- Pricing Under perfect and Imperfect Competitions- Price Discrimination under Monopoly.

UNIT V

National Income: National Income- Definition- Concept- Uses- Methods of Calculating National Income- Difficulties in Estimation of National Income- National Income and Economic Welfare.

TEXT BOOKS

1. Shankaran. S, 2013 **Business Economics**, Margham Publication Chennai.(4th edition 1991 Reprint 2013).(Unit I-V)
2. Sundaram. K.P.M and Sundaram. E.N, 2010 **Business Economics**. Sultan Chand and Sons Publishers New Delhi. . (4th edition 1997 Reprint 2010). Unit (I,II,IV.V)

REFERENCE BOOKS

1. Ahuja. H.L, **Business economics** (Reprint 2009) S.Chand publications. New Delhi.
2. Shankaran. S, 2013 **Economic Analysis**, Margham Publication Chennai.(7th edition)(Unit I-V)

18UCM004	CORE - VII CORPORATE ACCOUNTING	SEMESTER - III
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PREAMBLE

1. To reveal the knowledge about capital structure and final accounts of the company.
2. To analyze the various concepts and techniques for valuation of shares and goodwill.

COURSE OUTCOME

In the successful completion of the course, students will be able to:

CO. Number	CO Statement	Knowledge Level
CO 1	List out the types of shares and what basis to issue shares	K1
CO 2	Outline the redemption of preference and debentures	K2
CO 3	Explain the procedure and standards of final accounts as per revised schedule to measure performance of business	K2
CO 4	Explain the corporate practice in amalgamation , absorption and reconstruction of companies	K3
CO 5	Apply different methods to find out value of goodwill and value of share.	K4

MAPPING WITH PROGRAMME OUTCOMES

COs/Pos	PO 1	PO 2	PO 3	PO 4	PO 5
CO 1	S	S	L	M	S
CO 2	M	S	L	M	M
CO 3	S	S	L	S	S
CO 4	S	S	L	M	M
CO 5	S	S	L	S	M

S-Strong; M-Medium; L-Low

18UCM004	CORE - VII CORPORATE ACCOUNTING	SEMESTER - III
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Total Credits: 5
Hours Per Week: 6

Note: Distribution of Marks: 80% problems and 20% theory.

UNIT - I

Introduction–types of shares: Issue of Shares at par, Premium and at Discount – Forfeiture and Reissue of Shares–Rights issue –Underwriting of Issue of Shares

UNIT - II

Redemption of Preference Shares - Debentures –Issue and Redemption of Debentures –Redemption out of profits –Sinking fund method/Recording of transactions

UNIT - III

Final Accounts of Companies –Preparation of Final Accounts –Provisions relating to preparation of final accounts –Profit and loss account and balance sheet Calculation of Managerial remuneration.

UNIT - IV

Amalgamation: types of amalgamation- preparation of balance sheet after amalgamation (excluding intercompany holdings). Absorption and reconstruction (excluding external reconstruction).

UNIT - V

Valuation of Goodwill and Shares – Need – Methods of valuation of Good will and Shares – Normal Profit Method, Super Profits Method, Capitalization Method, Valuation of shares – Need for Valuation – Methods of Valuation – Net assets method- Yield basis method-Fair value method

TEXT BOOKS:

1. Reddy.T.S& Murthy.A.,2010. **Corporate Accounting** [6th Edition] Margham Publications, Chennai.
2. Gupta R.L. &Radhaswamy M. 2006. **Corporate Accounts** [13th Revised Edition] Sultan Chand & Co., New Delhi.

REFERENCE BOOKS:

1. Jain S.P. &Narang. K.L, **Advanced Accounting**. Kalyani Publications, New Delhi.
2. Dr.Arulanandam M. A, Dr.Raman K.S, 2003. **Advanced Accountancy**, Part-I, Himalaya Publications, New Delhi.

17UMA3AA	ALLIED-III: MATHEMATICS FOR BUSINESS	SEMESTER III
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PREAMBLE

1. To gain the basic mathematics concepts and formulate the mathematical problems.
2. Apply mathematical techniques to solve the modern business problems.

COURSE OUTCOMES

In the successful completion of the course, student will be able to

Co No.	CO Statement	Knowledge Level
CO1.	Learn basic concepts of set theory and Venn diagrams.	K1
CO2.	Use mathematical logic to find the terms of series and sequence.	K2
CO3.	Perform basic operations in matrices and solve the linear equations.	K2
CO4.	Understanding the basic terms and independently solving of business problem.	K3
CO5.	Develop and solve the unknown values using interpolation.	K3

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	M	L	L	M	L
CO2	M	M	M	M	L
CO3	M	L	L	M	L
CO4	M	M	L	M	M
CO5	L	L	L	L	L

S-Strong : M-Medium : L-Low

17UMA3AA	ALLIED-III: MATHEMATICS FOR BUSINESS	SEMESTER III
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Total Credits: 4
Hours per Week: 5

UNIT - I

Set theory – Definition – Notations – Description of sets – Types of sets – Venn diagrams – Set operations – Laws and properties of sets – Number of elements (Sums involved in two sets only)

UNIT - II

Sequence and series – Arithmetic progression – Geometric progression – Simple interest Problems – Compound interest problems.

UNIT - III

Matrix : basic concepts – Types of matrices – Matrix operations – Determinants – Cramer's Rule – Inverse of a matrix – Matrix method – Rank of matrix.

UNIT - IV

Effective rate of interest – Sinking fund – Annuity – Present value – Discounting of Bills – True Discount – Banker's Gain.

UNIT - V

Interpolation : Binomial – Newton's and Lagrange methods. (Simple problems only)

Text Book:

1. Navnitham, P.A. 2013. **Business Mathematics and Statistics**, Jai publishers.

Reference Books:

1. Sundaresan and Jayaseelan. 2008. **Introduction to business Mathematics**. Sultan chand Co & Ltd, Newdelhi.
2. Ranganath G.K, sampamgiram C.S and Rajan Y. 2006, **A Text Book Business Mathematics**. Himalaya Publishing House.

UNIT I : Chapter 3

UNIT II : Chapter 1

Chapter 2 (upto pg.no 61)

UNIT III: Chapter 4 (upto pg.no 200)

UNIT IV: Chapter 2 (pg.no 61 – 88)

UNIT V : Chapter 15 (upto pg.no 643)

18UIB3SA	SKILL BASED COURSE - I INTRODUCTION TO INFORMATION TECHNOLOGY	SEMESTER III
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PREAMBLE

1. To impart the students about the latest trends in the technological developments.
2. To understand the business implications with Information Technology.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO 1.	Understand the concepts of Information Technology	K2
CO 2.	Study the applied aspects of Information Technology	K3
CO 3.	Understand how Information Technology can be used business world.	K2
CO 4.	Study recent concepts of Information Technology	K2
CO 5.	Apply MS Office concepts in the real world of commerce.	K3

MAPPING WITH PROGRAMME OUTCOMES

COs/ POs	PO 1.	PO 2.	PO 3.	PO 4.	PO 5.
CO 1.	S	M	S	M	M
CO 2.	S	M	M	M	M
CO 3.	S	S	M	S	M
CO 4.	S	M	S	M	M
CO 5.	S	S	S	S	M

S - Strong; M - Medium; L - Low.

18UIB3SA	SKILL BASED COURSE - I INTRODUCTION TO INFORMATION TECHNOLOGY	SEMESTER III
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Total Credits: 4**Hours Per Week: 4****CONTENTS****UNIT-I**

Basic Components of computer system: input, output and storage devices.
 Software: Hardware and software: system software and Application software-
 Networking: Local and Wide area Network.

UNIT-II

Data and Information-Data Processing, Data Storage and Data retrieval capabilities-Computer applications in various areas of business-computer related jobs in business-Data Processing Systems-Batch Online and Real time system-Time sharing, Multiprogramming and Multiprocessing systems.

UNIT-III

Operating systems: Meaning, function of operating systems, types of operating systems (Dos, windows, UNIX, LINUX, LOGO, windows NT, windows98) - Internet- Extranet- E-mail and its uses-world wide websites.

UNIT-IV

Cyber Law: Introduction- Concept of Cyberspace-E-Commerce in India-Privacy factors in E- Commerce-cyber law in E-Commerce-Contract Aspects.

UNIT - V

Security Aspects: Introduction-Technical aspects of Encryption-Digital Signature-Data Security- computer crime - factors influencing computer crime-strategy for prevention of computer crime-Information technology act 2000-Intellectual Property Rights.

TEXT BOOKS:

1. Alexis Leon., Mathews Leon., (1999). **Fundamentals of Information Technology** [First Printing]. Leon Press, Chennai and Vikas Publishing House Pvt Ltd, New Delhi.
2. Dr.P.Rizwan Ahmed, 2016, **Cyber Law**, MARGHAM Publications, Chennai.

REFERENCES BOOKS:

1. Henry, C., and Lucas, J.R. (2005). **Information Technology. Strategic Decision Making for Managers**. John Wiley & Sons (Asia) Pvt. Ltd., Singapore.
2. Vakul Sharma, 2011, **Information Technology Law and Practice**, Universal Law Publishing House, New Delhi.
3. Dr. Kirubashini and Kavitha P., 2013, **Cyber Law**, Nandhini Pathippagam, Coimbatore.

18UNM34P	NMEC - I INTRODUCTION TO LOGISTICS	SEMESTER - III
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Total Credits: 2
Hours Per Week: 2

UNIT - I

Marketing logistics system – concept, objectives and scope – Logistics interface with marketing – Logistics system elements – Types of Transport.

UNIT - II

The general structure of Shipping Industry – Type of ships – Operating systems – Liner operations and tramp operations – Conference system – Charter.

UNIT - III

Role of intermediaries – freight forwarders – freight broker – stevedores – shipping agents – logistics companies

UNIT - IV

Supply Chain Management- Concept – Meaning – Objectives – Importance – Process views of Supply Chain

UNIT - V

Air cargo industry-Air cargo chain- Transport of goods through air-Transportation infrastructure-International air transport-benefits of air freight.

TEXT BOOKS:

1. Krishnaveni Muthiah. 2010. **Logistics Management World Seaborne Trade**. [2nd ed]. Himalaya Publishing House.
2. Sudalaimuthu.S and Antony Raj. 2009. **Logistics management and international business**. [1st ed]. PHI.
3. F. Robert Jacobs and Richard B. **Operations and Supply Chain Management: The Core**, [3rd ed], McGraw-Hill Education

REFERENCE BOOKS:

1. Rai Usha Kiran. 2010. **Export - Import and Logistics Management**. [2nd ed] . PHI Publishing House.
2. John G. Wensveen.2016. **Air Transportation: A Management Perspective**. [8th ed].Routledge.
3. Sunil Chopra, Peter Meindl and D.V. Kalra, 2013. **Supply Chain Management - Strategy, Planning and Operation** [5th ed], Pearson Education., Inc.

18UIBSS1	SELF STUDY - I CONSUMER BEHAVIOUR	SEMESTER III
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Total Credit: 1

PREAMBLE:

1. To enable the students to learn about Consumer decision making
2. To make the students to know about Consumer motivation and perception
3. To motivate students to know about Consumer learning and attitude

UNIT - I

Introduction - Consumer Behaviour – definition - scope of consumer behaviour – Discipline of consumer behaviour – Customer Value Satisfaction – Retention – Marketing ethics.

UNIT - II

Consumer research – Paradigms – The process of consumer research - consumer motivation – dynamics – types – measurement of motives – consumer perception.

UNIT - III

Consumer Learning – Behavioural learning theories – Measures of consumer learning – Consumer attitude – formation – Strategies for attitude change.

UNIT - IV

Social class Consumer Behaviour – Life style Profiles of consumer classes – Cross Cultural Customers Behaviour Strategies.

UNIT - V

Consumer Decision Making – Opinion Leadership – Dynamics – Types of consumer decision making – A Model of Consumer Decision Making.

TEXT BOOK:

1. Leon G. Schiffman and Leslie Lazar Kanuk, 2013. **Consumer Behaviour.** Prentice – Hall of India, Sixth Edition.

REFERENCE BOOKS:

1. Paul Green Berg, 2007. **Customer Relationship Management.** Tata Mc Graw Hill.
2. Barry Berman and Joel R Evans, 2006. **Retail Management.** A Strategic Approach, Prentice Hall of India, Tenth Edition.
3. Gibson G Vedamani, 2012. **Retail Management.** Functional Principles and Practice, Jaico Publishing House, 4th Edition.

18UIBSS2	SELF STUDY - II BANKING	SEMESTER - III
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Total Credit: 1**PREAMBLE:**

1. To make students to understand about banking system in India.
2. To know about the recent trends in banking operations.
3. To understand about the banker customer relationship.

CONTENTS**UNIT- I**

Meaning and Definition of Banking - Banker and customer - Features of Banking - Classification of banks - Banking system in India.

UNIT- II

Functions of Commercial banks, customers account with the Banker - Types of customers - lending policies - Types of borrowers - Documentation of loan.

UNIT- III

Definition of Cheque - Essentials and types of Cheque - Crossing and types of crossing - Endorsements and its effects - Essentials of endorsement - Types of endorsement.

UNIT- IV

Credit card - Meaning and Definition - Operation of Credit card - Advantages and Disadvantages of Credit card.

UNIT- V

Factoring - Functions of Factoring - ATM - Phone banking - E-Banking

TEXT BOOKS:

1. Pararameswaran.RNatarajan.S,Kandasami.K.P,**BankingTheory Law & Practice, [Fourth edition]** S.Chand Publications, Delhi.
2. Premavathy .N, **Banking Theory, Law & Practice**, Sri Vishnu Publications, Chennai.

REFERENCE BOOKS:

1. Varshney . P.N, Sundaresan M, **Banking Theory, Law & Practice, S.Chand Publications, Delhi.**
2. Maheswari .S. N. and Maheswari S. K., 2009, **Banking Law and Practice**, Kalyani Publications, Delhi.
3. **Principles of Banking Theory Law and Practice** [First Edition], Kalyani Publications, Delhi.
4. **Banking Theory & Practice**, K.C.Shekar, [First Edition], Himalaya Publications, Delhi.

18UIB43A	CORE - VIII INTERNATIONAL TRADE PROCEDURES	SEMESTER - IV
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PREAMBLE

1. To Identify the types of documentation used in international trade transactions
2. To understand the basic rights and obligations of buyers and sellers outlined by international sale of goods

COURSE OUTCOME

In the successful completion of the course, students will be able to:

CO Number	CO Statement	Knowledge Level
CO 1	Learn foreign trade policy, acts governing India's international trade.	K2
CO 2	Organize import export decisions.	K4
CO 3	Understand the categories of exporters, status holders and identifying export promotion council.	K2
CO 4	Inculcate the procedures for imports.	K3
CO 5	Students will be able to prepare export import documents.	K5

MAPPING WITH PROGRAMME OUTCOMES

COS/ POS	PO 1	PO 2	PO 3	PO 4	PO 5
CO 1	S	M	M	S	S
CO 2	M	S	M	S	M
CO 3	M	S	S	M	S
CO 4	S	S	M	S	S
CO 5	S	M	S	S	M

S-Strong; M-Medium; L-Low

18UIB43A	CORE - VIII INTERNATIONAL TRADE PROCEDURES	SEMESTER - IV
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Total Credits: 5
Hours Per Week: 5

UNIT - I

Foreign Trade Development and Regulation Act 1992- Foreign Regulation Rules - 1993- Foreign Trade Policy 15-20 - recent changes- Indian trade classification (HS)

UNIT -II

Export licensing and procedures and formalities- Import Export Code number- RCMC-categories of exporters- EOU- SEZ-status holders- clearance of export cargo

UNIT -III

Import licensing procedures and formalities- categories of importers- import of capital goods under EPCG- types of import duties-clearance of import cargo

UNIT -IV

Export promotion councils in India - AEPC- EEPE- APEDA-MPEDA-commodity boards

UNIT -V

Export import documentation - documents related to goods- payment- transportation- inspection

TEXT BOOKS:

1. Mahajam.M.L. 2015. **Export Do It Yourself**. [19th ed]. Snow White Publications. (UNIT I to V)
2. Jeevanandam.C. 2012. **International Trade**. [1st ed]. Sultan chand & Sons. (Unit I to V)

REFERENCE BOOKS:

1. Mahajam.M.L. 2015. **Export Export Policy, Procedures and Documentation**. [26th ed]. Snow White Publications.
2. Nabhi board of editors. 2013. **How to Export**. [20thed]. Nabhi publications.

18UIB43B	CORE - IX BRAND MANAGEMENT	SEMESTER - IV
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PREAMBLE:

1. To teach the importance of brand and its impacts among the customers.
2. To provide knowledge of Brand Rejuvenation and brand Strategies.

COURSE OUTCOME

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Understanding the concepts and process in branding decisions.	K2
CO2	Outline the brand associations and its functions.	k2
CO3	Analyze the impact of branding on buyers , competitors and the relationship with manufactures.	k4
CO4	Examine and monitoring the brand performance over the product life cycle and its co-branding.	k4
CO5	Assess the brand strategies and its implementation.	k5

MAPPING WITH PROGRAMME OUTCOMES

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

S-Strong; M-Medium; L-Low

18UIB43B	CORE - XI BRAND MANAGEMENT	SEMESTER - IV
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Total Credits: 4
Hours Per Week: 5

UNIT- I

Basic understanding of brand - concepts and process - significance of brands- functions of a brand - brand mark and trade mark - branding challenges and opportunities - different types of brands- Co-branding- store brands.

UNIT-II

Building a strong brand – brand positioning - brand values - brand vision- brand elements- branding for global markets - competing with foreign brands.

UNIT- III

Brand image building - brand loyalty programs - brand promotion methods - brand ambassadors, celebrities, online brand promotions.

UNIT-VI

Brand adoption practices - different types of brand extension - factors influencing decisions for extension - re-branding and re-launching.

UNIT- V

Managing brand performance- brand equity management- global branding strategies- brand audit- brand equity measurement- brand leverage- role of brand managers.

TEXT BOOKS:

1. S.Ramesh Kumar, "Managing Indian Brands", Vikas publishing House (P) Ltd., New Delhi, 2002.
2. Kevin Lane Keller, "Strategic brand Management", Person Education, New Delhi, 2003.

BOOKS FOR REFERENCE:

1. Lan Batey Asian Branding – "A great way to fly", Prentice Hall of India, Singapore 2002.
2. Jean Noel, Kapferer, "Strategic brand Management", The Free Press, New York, 1992.
3. Paul Tmeporal, Branding in Asia, John Wiley & sons (P) Ltd., New York, 2000. Jagdeep Kapoor, "Brandex", Biztantra, New Delhi, 2005.

18UIB43C	CORE - X COMMERCIAL LAW	SEMESTER - IV
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PREAMBLE:

1. To enlighten the students' knowledge on the basic Business Law
2. To have a thorough knowledge on fundamental concepts of Law of Contract and relevant laws.

COURSE OUTCOMES

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	To state the law relating to Indian Contract Act and define the concept of contract.	K1
CO2	To understand the different essential of valid consideration, disqualified by law.	k2
CO3	To understand the performance of contract and different modes of discharge of contract.	k2
CO4	To Understand the indemnity and guarantee	k3
CO5	To explain the concept of special contracts	k3

MAPPING WITH PROGRAMME OUTCOMES

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

S-Strong; M-Medium; L-Low

18UIB43C	CORE - X COMMERCIAL LAW	SEMESTER - IV
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Total Credits: 3
Hours Per Week: 4

UNIT I

Law- meaning- law of contract- essential elements of valid contract- types of contracts – offer- acceptance- essentials of valid acceptance- revocation of offer and acceptance

UNIT II

Consideration – essentials of valid consideration – no consideration – no contract – capacity to contract – law relating to minor, persons of unsound mind – persons disqualified by law.

UNIT III

Performance of contract – modes of performance - essentials of a valid tender – time as essence of the contract – Quasi contract – features- difference between Quasi contract and Contract- types – discharge of contract – modes of discharge – remedies for breach of contract.

UNIT VI

Contract of indemnity and guarantee – rights of indemnity holder, essentials of a valid contract of indemnity and guarantee – bailment and pledge – kinds – rights and duties of bailor and bailee.

UNIT V

Sale of goods act- goods- classification of goods – sale and agreements to sell – conditions and warranties – distinguish between condition and warranty – remedies on breach of conditions – consequences on breach of warranty – law of carriage of goods.

TEXT BOOKS:

1. Kapoor.N.D. 1996. **Business Law** [second edition]. Sultan Chand & Company Ltd., New Delhi.
2. Pillai R.S.N. and Bagavathi.V. 1996. **Business Law** [second edition]. Sultan Chand & Company Ltd., New Delhi.

BOOKS FOR REFERENCE:

1. Kapoor.N.D.2004. **Elements of Mercantile Law** [Twenty-eighth edition]. Sultan Chand & Company Ltd., New Delhi.
2. Kuchhal.M.C. 2013 **Mercantile Law** [Eighth edition]. Vikas publications, New Delhi.

18UIB43D	CORE - XI BUSINESS COMMUNICATION	SEMESTER - IV
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PREAMBLE

1. To understand the concept, process and importance of communication.
2. To Enhance student knowledge and understanding of the role communications in corporations, government bodies and other institutions.

COURSE OUTCOMES

In the successful completion of the course, students will be able to:

CO. Number	CO Statement	Knowledge Level
CO 1	Using persuasive and professional language in speech and writing	K1
CO 2	Communicate the process and findings in a range of business documents and oral presentations.	K3
CO 3	Acquire good business writing skills, to produce effective communications documents.	K2
CO 4	Demonstrate advanced interpersonal communication, business etiquette and relationship building skills	K3
CO 5	Planning for career progression purposes in writing Curriculum vitae and preparing for interview.	K3

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO 1	PO 2	PO 3	PO 4	PO 5
CO 1	M	S	L	S	S
CO 2	M	S	L	S	M
CO 3	S	S	L	S	M
CO 4	S	S	L	S	M
CO 5	M	S	M	S	M

S-Strong; M-Medium; L-Low

18UIB43D	CORE -XI BUSINESS COMMUNICATION	SEMESTER - IV
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Total Credits: 3
Hours Per Week: 4

UNIT - I

Business Communication: Meaning – Objectives of Communication – Barriers to Communication – Importance of Effective Business Communication-Modern Communication Methods – Business Letters: Need – Functions – Kinds – Essentials of Effective Business Letters – Layout.

UNIT - II

Trade Enquiries –Offers and Quotation- Orders and their Execution –Defective order-Delay in execution- Credit and Status Enquiries –Trade and bank reference – Complaints and Adjustments – Collection Letters – Collection series – Sales Letters –Objectives and functions – Circular Letters.

UNIT - III

Banking Correspondence-Correspondence with the customers –Opening of Bank account –Requisition for stop payment –Request for overdraft –Request for ATM Password-Correspondence with other banks.

UNIT - IV

Insurance Correspondence –Fire, Marine and Life Insurance – Agency Correspondence.

UNIT - V

Application Letters – Preparation of Resume – Interview: Meaning – Objectives and Techniques of various types of Interviews – Public Speech – Characteristics of a good speech- Business Report Presentations.

TEXT BOOKS:

1. Namita Gopal, 2009. **Business Communication** [First Edition].New Age International Publishers, New Delhi.
2. RajendraPal and Korlahalli, 2009, **Essentials of Business Communication**. [Twelfth Edition] Sultan Chand & Sons, New Delhi.

REFERENCE BOOKS:

1. Ramesh, M.S, & Pattanshetti C. C, 2011. **Business Communication** [Twenty eighth Edition] R. Chand & Co, New Delhi.
2. Rodriques M V, 2003 **Effective Business Communication** [First Edition] Vikas Concept Publishing Company, New Delhi.

17UMA4AA	ALLIED IV: STATISTICS FOR BUSINESS	SEMESTER IV
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PREAMBLE

1. To create a problem solving attitude with the aid of statistical methodology.
2. Students shall be able to use and apply a wide verity of specific statistical methods.

COURSE OUTCOMES

In the successful completion of the course, student will be able to

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1.	Learn foundation of statistics such as how to collect, manage, analysis and present data	K1
CO2.	Use measures of central tendency for solving the various data.	K2
CO3.	Compute and interpret the coefficient of correlation.	K2
CO4.	Explore the relation between the variables using regression line.	K3
CO5.	Fitting a trend line and find the unknown values using Time series.	K3

MAPPING WITH PROGRAMME OUTCOMES

CO5/PO5	PO1	PO2	PO3	PO4	PO5
CO1	M	S	M	S	S
CO2	S	S	M	S	S
CO3	S	M	M	S	S
CO4	S	S	M	S	S
CO5	S	S	M	S	S

S-Strong : M-Medium : L-Low

17UMA4AA	ALLIED IV: STATISTICS FOR BUSINESS	SEMESTER IV
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Total Credits: 4**Total Hours: 5****CONTENTS****UNIT - I**

Meaning and definition of statistics – Collection of data – Primary and secondary data – Classification and tabulation – Diagrammatic and graphical presentation.

UNIT - II

Measures of central tendency – Mean, Median, Mode, Geometric Mean and Harmonic Mean – Measures of dispersion – Range, Quartile deviation – Standard deviation and coefficient of variation (Simple problems).

UNIT - III

Correlation – Meaning and definition – Types of correlation – Scatter diagram – Karl Pearson's coefficient of correlation – Spearman's Rank correlation – Coefficient of correlation concurrent deviation.

UNIT - IV

Regression Analysis – Meaning and definition – Method of forming regression equations – Uses of regression equations – Simple problems.

UNIT - V

Time series – Meaning, Uses, Components and models – Secular trend – Methods of estimating trend – Graphic, Semi-average, Moving average and method of least squares – Seasonal variations – Method of simple average.

TEXT BOOK:

1. Navnitham, PA. 2013. **Business Mathematics and Statistics**, Jai publishers.

REFERENCE BOOKS:

1. Gupta S.P **Statistical Methods**.2004, Sultan Chand and Sons.
2. Vittal P.R 2001, **Business Mathematics and Statistics**, Margham publishers, Chennai

18UIB4SP	SKILL BASED COURSE - II: LAB - I - COMPUTER APPLICATIONS (MS WORD, POWER POINT, ACCESS)	SEMESTER- IV
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Total Credits: 3**Total Hours: 3****CONTENTS****I – MS WORD:**

1. Preparation of Chairman's speech and perform the following operations:
 - Bold, Underline, Font Size, style, Background color, Text color, Line spacing, Spell Check, Alignment, Header & Footer, Inserting pages and page numbers, Find and Replace.
2. Preparation of invitation for the college function using Text boxes and clipart.
3. Preparation of Invoice and Account sales by using:
 - Drawing tool bar, Clip Art, Word Art, Symbols, Borders and Shading.
4. Preparation of Class Time Table using the following operations:
 - Inserting the table, Data Entry, Alignment of Rows and Columns, Inserting and Deleting the Rows and Columns and Change of Table Format.
5. Preparation of Shareholders meeting letter for 10 members using mail merge Operation.
6. Preparation of Bio-Data by using Wizard/ Templates.
7. Preparation of Research Report and perform the following font operations:
 - Bold, Underline, Italic, Font Size, Strikethrough, Double strike through
 - Superscript, Subscript, Small caps, All Caps, Font color, Background color
 - Text color, Line spacing and Table Alignment.
8. Preparation of Auditor's report and perform the following Paragraph Operations:
 - Alignment Left -Right -Center- Justified
 - Line Space -Line Space Before - Line Space After.
9. Preparation of Minutes/ Agenda and perform the Header Footer & Page Setup Operations:
 - Insert Page Number
 - Page size - Orientation - Columns - Page Borders - Watermark
10. Creating the front page of a News Paper.
11. Create a document and perform the following functions:
 - Changing a paragraph into two columns.
 - Changing a paragraph using bullets (or) numbering format.
12. Finding any word and replacing it with another word in document.
13. Preparing a mail merge for an interview call letter.

II – MS POWERPOINT:

1. Preparation of PowerPoint presentation for a product Advertisement. The slides should include name, brand name, type of product, characteristics, special features, price, special offer etc. Add voice if possible to explain the features of the product. Add different Themes. The presentation should work in manual mode.
2. Preparation of PowerPoint presentation for the headlines News of a popular TV Channel. The Presentation Should contain the following transactions: Top down, Bottom up, Zoom in and Zoom out. The presentation should work in custom mode.
3. Preparation of PowerPoint presentation for Company Advertisement
4. Presentation of slides for the Seminar/Lecture Presentation using animation effects and performs the following operations: Creation of different slides, changing background color, font color using word art.
5. Designing presentation slides for organization details for 5 levels of hierarchy of a company by using organization chart. And Insert slide number. The presentation should work in automatic mode.
6. Designing presentation slides about an organization and perform frame movement by interesting clip arts to illustrate running of an image automatically.
7. Creating the activities of your department during the academic year.

III- MS ACCESS:

1. Preparation of a payroll database of an organization with the following Details:
Employee id, Employee name, Date of Birth, Department and Designation, Date of appointment, Basic pay, Dearness Allowance, House Rent Allowance and other deductions if any. Perform queries for different categories.
2. Preparation of mailing labels for student database which should include atleast three Table with atleast two fields with the following details:
Roll Number, Name, Course, Year, College Name, University, Address, Phone Number.
3. Preparation of product invoice in form design view. Gather price, quantity and other descriptions for five products and enter in the Access table
4. Creation of Product Database and preparation of Forms and Reports using wizard. Gather Name of the product, price, quantity and other descriptions for ten products and enter in the Access table.
5. Creating a Student database with the following Tables:
 - Students Personal Details
 - Students Mark Details

Performing the following functions

- Relate the Tables
- Create a query to the students passed in all courses.
- Create a form and report

6. Creating a Publisher database with the following Tables:

- Author Details
- Book Details

Performing the following functions

- Relate the Tables
- Create a query to the books and author.
- Create a form and report

18UNM44N	NMEC - II BUSINESS ETHICS	SEMESTER - IV
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Total Credits: 2
Hours Per Week: 2

PREAMBLE:

1. To study how marketing should fit within the organization of a global business
2. Understanding the marketing strategies required to remain competitive in the current and future global business
3. Identify how to use marketing, pricing and personal selling strategies to achieve International Marketing goals

UNIT I:

Business Ethics - Meaning and Definition - Nature of Business Ethics - Importance of Ethics in Business - Elements in Business Ethics.

UNIT II:

Management of Ethics - Management process and Ethics - Managerial Performance - Ethical issues - Management by Values.

UNIT III:

Corporate Social Responsibility - Concept of Corporate Social Responsibility - Role of Management in implementing Corporate Social Responsibility - Responsibility towards environment.

UNIT IV:

Introduction to Ethical leadership - Leadership styles influencing ethical decisions - Influence of leadership in Ethics.

UNIT V:

Meaning and Definition of Culture - Impact of Culture on business - Ethics across culture - Ethics and Culture - Cultural dimension of business Ethics.

Text Books:

1. Gupta. C.B, 2014. **Governance, Ethics & Social Responsibility of Business.** [2nd ed]. Sultan Chand & Sons.
2. Anita Shukla, 2015. **Business Ethics** [1st ed]. Himanshu Publications.

18UIB53A	CORE - XII: RESEARCH METHODOLOGY	SEMESTER V
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PREAMBLE

1. To enable the students to understand the basics of Business Research.
2. To educate them with the methods of data collection and to analyze the collected data effectively
3. To impart effective Research writing skills.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Understand the basics of research concept and research design	K2,K3,K4
CO2	Familiarize the sampling techniques	K2,K3,K4
CO3	Educate the methods of data collection.	K2,K3,K4
CO4	Create an idea on data analysis and interpretation	K3,K4,K5
CO5	Discuss the procedure and guidelines in writing research report.	K2,K3,K4

MAPPING WITH PROGRAMME OUTCOMES

COS/POS	PO1	PO2	PO3	PO4	PO5
CO1	L	M	M	M	M
CO2	L	M	M	M	S
CO3	L	M	M	M	S
CO4	L	M	M	M	S
CO5	L	M	S	M	S

S-Strong, M-Medium, L-Low

18UIB53A	CORE - XII: RESEARCH METHODOLOGY	SEMESTER V
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Total Credits: 4**Hours Per Week: 6****CONTENTS****Unit I**

Introduction to business research: Definition - Types of research - Process of research - Formulation of research problem and development of research hypotheses. Research Designs: Introduction- Meaning of research design- Characteristics of good research design- Types of research design.

Unit II

Sampling: Introduction- Meaning- Importance and advantages of sampling- Essentials of sampling-Census vs. Sample- Characteristics of good sample- methods of sampling -Criteria for selection of a sampling method- Sampling Error.

Unit III

Data collection: Introduction - Primary and secondary data-Methods of collecting Primary data: Observation method- Interview method- Questionnaire - Schedules- Interview Observation. Method of collecting secondary data: Internet sources-Data base.

Unit IV

Processing and analysis of data: Introduction- Meaning of processing- Editing- Coding the data- Classification- Tabulation- Problems faced in processing the data-Analysis- Meaning- Elements/ Types of analysis- Statistical tools used in analysis(Theoretical aspects only)

Unit- V

Interpretation and Report writing: Interpretation: Meaning- Need- Technique of interpretation- Precaution in interpretation- Report writing: Introduction - Types - Format - Principles of writing report – documentation- Footnotes and endnotes - Bibliography - Citation model - APA Model - Guidelines for writing references.

TEXT BOOKS:

1. *Kothari. C.R.* 2013. **Research Methodology: methods and techniques.** [2ndEd]. New Age International Publishers.
2. *Gupta.S.P.* 2011. **Statistical Methods.** [4th ed] Sultan Chand & Sons.

REFERENCE BOOKS:

1. *Panneerselvam. R.* 2014. **Research Methodology.**[2ndEd]. PHI Learning.
2. *AppannaiahH. R., ReddyP N, RamanathH. R.*2010. **Business Research Methods.** Himalaya Publishing House.
3. *Rajendra Pal and KorlahalliJ.S.* 2017. **Research methodology Methods and Techniques.** Sultan Chand & sons.
4. *Thanulingam N.*2010.**Research methodology.** Himalaya Publishing House.

18UIB53B	Core - XIII: INTRODUCTION TO LOGISTICS	SEMESTER - V
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PREAMBLE

1. To understand the operative features of the International logistics world
2. To learn better management of transportation and distribution
3. Concentrates how logistical competency fits into the global trade.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO 1	Understand objectives and introduction of Logistics and importance of Logistics.	K2,K3,K4
CO 2	Identify the modes of transport and transportation and major and minor ports in India.	K2,K3,K4
CO 3	Ability to classify the cargos and shipping formalities	K2,K3,K4
CO 4	Exploring the containerization and movements of containers.	K3,K4,K5
CO 5	Learn to interpret Airline industry and international air transport.	K2,K3,K4

Mapping with Programme Outcomes

COS/POS	PO 1	PO 2	PO 3	PO 4	PO 5
CO 1	M	S	M	S	S
CO 2	M	S	M	M	S
CO 3	M	M	S	S	S
CO 4	M	S	S	S	S
CO 5	M	M	S	S	M

S - Strong; M - Medium; L - Low.

18UIB53B	Core - XIII: INTRODUCTION TO LOGISTICS	SEMESTER - V
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Total Credits: 5
Hours Per Week: 5

CONTENTS

UNIT - I

Logistics - Definition - Introduction - Logistics cost - International logistics development - Shippers logistics requirement in trade - Objectives of logistics Management - Logistics in export business - International commercial terms.

UNIT - II

Transportation - Modes of transportation - Transportation industry - Transport and communication - Transport management - Major, minor ports in India - World major ports - Important sea routes.

UNIT - III

Types of cargos and classifications- Types of ships- Carriage of goods by sea - Ocean freight calculation - Shipping formalities - Shipping intermediaries - Customs Brokers - Freight Forwarders and Consolidators - Functions of Freight Forwarders - Shipping Agents - Roles - Customs House Agents - Functions and Duties - Stevedores - Functions of intermediaries.

UNIT - IV

Containerization - Origin - Classification - Types of containers - Movements of containers - Container dimension and capacity - Benefits of containers - ICD & CFS - Introduction - functions - benefits - CONCOR.

UNIT - V

Airline industry - Transportation of goods through air - Transportation infrastructure - International air transport - Benefits of air transport - International Air Transport Association (IATA).

TEXT BOOKS:

1. *Sudalaimuthu.S and Antony Raj.* 2009. **Logistics Management and International Business.** [1st Ed]. PHI.
2. *Krishnaveni Muthiah.*2010. **Logistics Management World Seaborne Trade.** [2nd Ed]. Himalaya Publishing House.

REFERENCE BOOKS:

1. *Rai Usha Kiran.*2010. **Export - Import and Logistics Management.** [2nd Ed]. PHIPublishing House.
2. *Pierre A. David.* 2014. **International Logistics: The Management of International Trade Operation.** [4th Ed].Cicero Books.
3. *Nandi S k. Ganapathy S L.*2015.**Logistics management.** Oxford University Press.
4. *Sudalaimuthu. S, Anthony Raj. S.* 2009.**Logistics management for International Business.** PHI Learning Private Ltd.

18UCM002	CORE XIV: COST ACCOUNTING	SEMESTER V
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PREAMBLE:

1. To enable the students to understand the Costing Terms in business
- 2.To provide adequate knowledge on Cost Accounting Practice

COURSE OUTCOME

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Discuss the methods of cost accounting and know about cost sheet.	K2
CO2	Apply different method to analysis level material control	K3
CO3	Use different methods of wages & incentives to labour and Absorption of overhead	K3
CO4	Explain a process costing system and compute the Cost of each process of finished produced	K2
CO5	Retrieve the concept of Contract costing and Job costing	K1

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S-Strong; M-Medium; L-Low

18UCM002	CORE XIV: COST ACCOUNTING	SEMESTER V
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Total Credits: 4
Hours Per Week: 5

Note: Distribution of Marks: 60% problems and 40% theory.

CONTENTS

UNIT- I

Cost Accounting – Definition– Meaning and Scope – Concept and Classification – Costing an aid to Management – Types and Methods of Cost – Elements of Cost Preparation of Cost Sheet and Tender.

UNIT- II

Material Control: Levels of material Control – Need for Material Control – Economic Order Quantity – ABC analysis – Perpetual inventory – Purchase and stores Control: Purchasing of Materials – Procedure and documentation involved in purchasing – Requisition for stores – Stores Control – Methods of valuing material issue – LIFO – FIFO.

UNIT- III

Labour: System of wage payment – Idle time – Control over idle time – Labour turnover –Methods of Remuneration and incentive systems – Halsey Plan – Rowan Plan only –Overhead – Classification of overhead – Allocation of overhead and Absorption of overhead .

UNIT- IV

Process costing – Features of process costing – process losses, wastage, scrap, normal process loss – abnormal loss, abnormal gain. (Excluding inter process profits and equivalent production).

UNIT- V

Contract costing –Meaning and Features of Contract Costing, Contract v/s Job Costing , Treatment of Profit on Incomplete Contracts as Credited Profit and Reserve Profit, Value of Work-in-progress and Practical Problems on Preparation of Contract Account and Balance Sheet. Reconciliation of Cost and Financial accounts.

TEXT BOOKS:

1. Reddy,T.S., and Hari Prasad Reddy,Y. 2011.**Cost Accounting**,Margham Publications, Chennai.
2. Jain S.P and Narang K.L. 2000. **Cost Accounting**,Kalyani Publishers, New Delhi.

REFERENCE BOOKS:

1. S. P. Iyengar, 2010. **Cost Accounting Principles and Practice**. Sultan Chand & Sons, New Delhi.
2. Pillai.R.S.N. and Bagavathi 2014.**Cost Accounting**. Sultan Chand and Company Ltd ,New Delhi.
3. Saxena V, Vashist C 2014.**Advanced Cost Accounting**. Sultan Chand and Company Ltd ,New Delhi.
4. M.N.Arora 2005. **Cost Accounting**. Sultan Chand,New Delhi.

18UIB53D	CORE - XV: TAXATION	SEMESTER - V
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PREAMBLE

1. To equip the students with revised provisions of The Income Tax Act of 1961.
2. To provide an in depth knowledge of the various provisions of indirect taxation
3. To know the various types of indirect taxes like, excise duty, customs duty, production linked tax, and Value Added Tax

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Examine the basic concepts of schedule of rates of tax, tax liability, penalties and prosecution	K2,K3,K4
CO2	Understand the computation of income from house property and profits and gains from business and profession	K2,K3,K4
CO3	Understand the basic principles underlying the Indirect Taxation Statutes	K2,K3,K4
CO4	Educate the basic concepts of GST	K2,K3,K4
CO5	Understand the procedure in filing of returns under GST and to familiarize the customs act.	K2,K3,K4

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	M	S
CO2	M	M	M	M	S
CO3	M	M	M	M	S
CO4	M	M	M	M	S
CO5	M	M	M	M	S

S- Strong; M-Medium; L-Low

18UIB53D	CORE - XV: TAXATION	SEMESTER - V
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Total Credits: 4**Hours Per Week: 6****CONTENTS****UNIT I**

Income Tax Act - Definition of income - Assessment year - Previous year - Assessee - Types of assessee - Scope of income - Charge of tax - Residential status - Exempted incomes- Incomes which do not form part of total income - Tax rates- Computation of income from salaries - Profits in lieu of salary and exempted profits - Deductions U/S 16.

UNIT II

Income from house property - Determination of annual value - Deductions out of annual value - Computation of profits and gains of business or profession of an individual -Introduction to e-filing.

UNIT III

Indirect taxes: Introduction -Meaning - Definition -Importance - Characteristics - Objectives -Canons of taxation -Impact , shifting and incidence of tax - Classification of taxes. Basics of goods and services tax(GST): Introduction to GST - GST law - GST levy -Features of GST -Taxes subsumed under goods and services -Benefits of goods and services tax -GST rate structure .

UNIT IV

Levy and collection: Introduction - Supply - Levy and collection - Concept of supply - Composite and mixed supplies - Composition levy-Reverse charge mechanism.Valuation of supply of goods and services: Valuation of supply - Transaction value -Inclusion in value of supply -Exclusive in value of supply -

B.Com. (IB) (Students admitted for the A.Y 2018-2019)

Valuation Rules.Procedures under GST: Registration under GST --Filling of Returns.

UNIT V

Introduction to Customs Law: -Introduction -Objectives - Scope. Customs Act 1962: Legal Structure – Definition - Prohibitions on Importation and Exportation of goods - Levy and Collection of Customs Duty -Taxable Event -Types of Customs Duty- Computation of Customs Duty(some basic problems)

TEXT BOOK

1. *Gaur V.P. and Narang D.B.* Current Edition. **Income Tax and Practice.**
Kalyani Publishers.
2. *Parameswaran.R.*Current Edition. **Indirect Taxes GST and Customs Laws.**
Kavin Publications

REFERENCE BOOK

1. *DateyV. S. .* Current Edition. **GST.** Taxman's Publications (P) Ltd.
2. *Dinkar Pagare.* Current Edition. **Income Tax and Practice.** Sultan chand & Sons
3. *Mehrothra.* Current Edition. **Income Tax and Practice.** Sultan chand & Sons.
4. *Kamal Garg , Neeraj Kumar Sehrawat.* Current Edition. **Beginner's guide to Goods & Services Tax.** Bharat Law House Pvt. Ltd., New Delhi

18UIB5SP	SKILL BASED COURSE- III: LAB - II	SEMESTER V
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Total Credits:3
Hours Per Week: 3

List of Programmes:(Tally)

1. Creating a Company.
2. Creation of Ledgers and Vouchers.
3. Journalizing the Transactions.
4. Preparing the Final Accounts.
5. Preparing the Balance Sheet from Trial Balance.
6. Creating Inventory Valuation.
7. Go-down creation and maintenance.
8. Maintaining Bill-Wise Details.
9. Creating Cost Centre's And Categories.
10. Preparing FOREX Calculation.
11. Calculating foreign Exchange Gain/ Loss.
12. Interest calculation with different parameters.

Note: Out of 12 Programmes 8 is compulsory.

18UIB5EA	ELECTIVE-I ORGANISATIONAL BEHAVIOUR	SEMESTER – V
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PREAMBLE

1. To enable the students to acquire knowledge on Organizational behavior.
2. To make the students to know about personality, motivation and perception.
3. To understand about the Organizational climate and culture.

COURSE OUTCOMES

In the successful completion of the course, students will be able to:

CO Number	CO Statement	Knowledge Level
CO1	Understand the concept of organizational behavior.	K1,K2,K3
CO2	To know about the features, theories of personality and elements of individual behavior.	K2,K3,K4
CO3	To know and understand about the importance of group behavior.	K2,K3,K4
CO4	Learn and understand about job satisfaction and leadership skills.	K2,K3,K4
CO5	Ability to learn about organizational climate and culture.	K2,K3,K4

Mapping with Programme Outcomes

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	L	M	M	L	S
CO2	L	M	M	L	S
CO3	L	M	M	L	S
CO4	L	M	M	L	S
CO5	L	M	M	L	S

S-Strong; M-Medium; L-Low

18UIB5EA	ELECTIVE-I ORGANISATIONAL BEHAVIOUR	SEMESTER - V
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Total Credits: 3

Hours Per Week: 5

CONTENTS

UNIT -I

Organisational behaviour - Definition - Need and importance of organizational behaviour- Natureand scope - Elements of OB - Characteristics of OB- Process- Evolution and Development- Frame work - Challenges faced in OB- Organizational behaviour models.

UNIT -II

Individual behavior- Meaning- Factors influence individual behavior. Personality: Types - Factors Influencing personality - Theories - Determinants of Personality. Attitudes: Features - Components - Types -Functions. Perceptions: Elements - Significance -Process- Determinants of Perception.

UNIT -III

Group behaviour - Definition - Nature- Characteristics - Need -Benefits - Functions - Types - Group dynamics - Group decision making - Advantages and disadvantages- Process - Effectiveness - Team building - Characteristics of a team - Steps/ stages in team building - Group Vs Team.

UNIT- IV

Leadership: Meaning-Definition - Nature- Characteristics-Objectives -Role of a Leader- Qualities of a leader-Importance - Leadership styles - Theories - Leaders Vs Managers. Job satisfaction:Nature - Characteristics - Elements - Factors influencing job satisfaction.

UNIT -V

Organisational culture: Definitions – Features – Components – Types- Determinants- Functions. Organisational climate: Definition – Features – Elements – Characteristics of good and bad climate – Benefits of A good climate. Organisational culture Vs Organisational climate.

TEXT BOOKS:

1. *Balaji C.D.*, 2016. **Organisational Behaviour**, Margham Publications.
2. *Fred Luthans*, 2001. **Organisational Behaviour**, 11th Edition, McGraw Hill.

REFERENCE BOOKS:

1. *Prasad L M*, 2011. **Organisational Behaviour**, 5th Edition, Sultan Chand & Sons.
2. *Schermerhorn, Hunt and Osborn, John Wiley*, 2008. **Organisational Behaviour**, 9th Edition, Oxford Higher Education.
3. *Udai Pareek*, 2004. **Understanding Organisational Behaviour**, 2nd Edition, Oxford Higher Education.
4. *Mc Shane & Von Glinov*, 2007. **Organisational Behaviour**, 4th Edition, Tata Mc Graw Hill.

18UIB5EB	ELECTIVE-I GARMENT MERCHANDISING	SEMESTER – V
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PREAMBLE

1. To educate the students with the basic concepts of garment merchandising.
2. To create an understanding on management techniques followed in garment industry.
3. To know about fashion visual merchandising.

COURSE OUTCOMES

In the successful completion of the course, students will be able to:

CO Number	CO Statement	Knowledge Level
CO1	Generalize the students with basic concepts of merchandising	K1,K2,K3
CO2	Create an understanding on execution tactics and pricing strategies followed in garment industry	K2,K3,K4
CO3	Educate with the quality standards adopted in garment industry	K2,K3,K4
CO4	Familiarize the sourcing strategies used in garment industry	K2,K3,K4
CO5	Developing the idea on visual merchandising	K2,K3,K4

Mapping with Programme Outcomes

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	L	L	L	M	M
CO2	L	M	L	M	M
CO3	L	M	L	M	M
CO4	L	M	L	M	M
CO5	L	M	L	M	M

S-Strong; M-Medium; L-Low

18UIB5EB	ELECTIVE-I GARMENT MERCHANDISING	SEMESTER - V
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Total Credits:3

Hours Per Week:5

CONTENTS

UNIT - I

Merchandising: Definition - Types - Objectives of Merchandising - Fundamentals of merchandising - Responsibilities of the merchandiser - Merchandise planning- Target markets- Market segmentations and marketing research.

UNIT - II

Marketing calendar-Merchandise calendar- Sales forecast - Execution. Line development: Objectives- Elements- Planning- Control- Research- Line Plan- Styling- Direction - Product development and adoption. Pricing: Pricing strategies - Objectives - Pricing formula - Costing principles and strategies.

UNIT - III

Standardization and quality control: Concept- Introduction to standardization and quality control in apparel industry- Importance of consumer perception in apparel quality- Managing apparel quality through inspection and sampling procedures.

UNIT - IV

Sourcing strategies- Objectives- Global sourcing - The Role of merchandiser in sourcing - Sourcing options- Factors in sourcing options - Factors in sourcing decision- Customer/ vendor relationship - Domestic and international sourcing process.

UNIT - V

Visual merchandising: Fashion visual merchandising- Functions of visual merchandising- Elements of visual merchandising - Store exteriors, interiors& windows – Image, atmosphere & theatrics -Display props, fixtures, mannequins, floral, signage & graphics.

TEXT BOOKS:

1. *Stone, Elaine. & Samples, J.A.2000.Fashion Merchandising*, Tata Mc Graw Hill.
2. *Shukla R.S. 1997. How to export Garments successfully*. Global business press.

REFERENCE BOOKS:

1. *Rosenau, J. A., Wilson David L. David.2006. Apparel Merchandising*-The line starts here, Fairchild publications.
2. *Mehta, Pradeep. 2004. Managing Quality in the Apparel Industry*, New Age International Pvt. Limited.
3. *Darile. O. Koshy. 2006. Garment Exports Winning strategies*. Prentice Hall of India Private Limited.
4. *Darile O Koshy. 1995. Effective Exports marketing of apparel*. Prentice Hall of India Private Limited.

18UIB5EC	ELECTIVE-I TOURISM MARKETING	SEMESTER - V
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PREAMBLE

1. To provide both theoretical and applied understanding of the tourism marketing.
2. To learn about the tourism marketing mix and integrated strategies.
3. To know about the government efforts in tourism marketing.

COURSE OUTCOMES

In the successful completion of the course, students will be able to:

CO Number	CO Statement	Knowledge Level
CO1	Understand the concept of tourism marketing	K2,K3,K4
CO2	Educate the role of consumers in tourism marketing.	K2,K3,K4
CO3	Emphasis the importance of tourism marketing mix	K2,K3,K4
CO4	Familiarize the concept of product development and market segmentation in tourism marketing.	K2,K3,K4
CO5	Comprehend the roles and efforts of government in tourism.	K2,K3,K4

Mapping with Programme Outcomes

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	L	M	S	M	M
CO2	L	M	S	M	M
CO3	L	M	S	M	M
CO4	L	M	S	M	M
CO5	L	M	S	M	M

S-Strong; M-Medium; L-Low

18UIB5EC	ELECTIVE-I TOURISM MARKETING	SEMESTER - V
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Total Credits: 3

Hours Per Week: 5

CONTENTS

UNIT- I

Tourism: Concept- Definition - Nature of tourism - Significance of tourism - Classification -Tourism in India - Future of tourism - Elements of tourism- History . Tourism Marketing: Concept- Significance - Constituents of tourism market environment.

UNIT- II

Tourist: Introduction - Need of a tourist - Definitions of Tourist and Foreign Tourist-Tourist life cycle- Tourist consumer Behavior- Analyzing tourist characteristics - Tourist decision making process- Motivators and deterrents for tourist consumers- Customer satisfaction in tourism marketing- CRM in tourism perspective.

UNIT - III

Marketing mix for tourism -Meaning of marketing mix- importance- Product mix - Promotion mix - Price mix -Place mix - People - Tourism marketing in Indian perspective- Tourism life cycle.

UNIT- IV

Tourism product- Product differentiation-Product positions - product development and sustainable tourism - Tourism product packaging - Packaging factors- Incentives- Communication- Branding - Pricing- Market segmentation for tourism - Marketing Information System(MIS) for Tourism.

UNIT- V

Governmental efforts to market Tourism - Department of tourism – Tourist information. Offices - Role of Indian tourism development corporations - Contemporary avenues in tourism marketing – Government role in promoting tourism.

TEXT BOOKS:

1. *Devashish Dasgupta*. 2011. **Tourism Marketing**. Pearson Education.
2. *Bhatia AK.*, 2012. **International Tourism Management**, Sterling Publishers Pvt Ltd.

REFERENCE BOOKS:

1. *Jha. S. M.*, 2014. **Services Marketing** (7th Ed). Himalaya Publishing House.
2. *Ghosh Biswanath*, 2000. **Tourism and Travel Management** (2nd Ed). Vikas Publishing House.
3. *Prannath Seth*, 2006. **Successful Tourism management**. Sterling publishers Pvt.Ltd.
4. *Philip Kotler, John.T.Bowen, James c. Makens*. **Marketing for Hospitality and Tourism**. Prentice Hall International Editions.

18UCM003	CORE-XVI : MANAGEMENT ACCOUNTING	SEMESTER- VI
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Total Credits: 4
Hours Per Week: 6

PREAMBLE

- To reveal the knowledge on utilization of fund and management of fund.
- To analyse the various concepts and techniques for better financial decision.

COURSE OUTCOME

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Discuss the objectives of management accounting and know about tools and techniques.	K2
CO2	Apply different formula to analysis the balance sheet	K3
CO3	Prepare analyses of various special decisions, using relevant cash flow and fund flow.	K2
CO4	Analyse cost-volume-profit techniques to determine optimal managerial decisions	K4
CO5	Prepare a budget and demonstrate an understanding of the relationship between the components.	K2

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S-Strong; M-Medium; L-Low

18UCM003	CORE-XVI : MANAGEMENT ACCOUNTING	SEMESTER- VI
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Total Credits: 4

Hours Per Week: 6

Note: Distribution of Marks: 60% Problems and 40% Theory

CONTENTS

UNIT- I

Management accounting - Meaning-Definition – Characteristics - Scope-Objectives and functions - Distinction between financial accounting and management accounting - Distinction between management accounting and cost accounting Tools and techniques of management accounting - Advantages and limitations.

UNIT- II

Ratio Analysis – Meaning-Advantages – Limitations-Classification of ratios- Analysis of liquidity – Solvency and Profitability.

Working Capital – Working capital requirements and its computation.

UNIT- III

Fund Flow Analysis and Cash Flow Analysis. Fund flow statement –Importance- Limitations – Preparation of schedule of changes in working capital-Calculation of funds from operation - fund flow statement.

Cash flow statement –Meaning –Importance –Difference between fund flow and cash flow analysis –Advantages –Limitations –Computations of cash from operations –Cash flow statement.

UNIT- IV

Marginal costing and Break Even Analysis – Managerial applications of marginal costing – Significance and limitations of marginal costing. Key factors: Make or Buy- Pricing decision –Effect of changes in sales price.

UNIT- V

Budgeting and Budgetary control - Definition - Importance, Essentials - Classification of Budgets - Master Budget - Preparation of cash budget- sales budget - purchase budget- material budget- flexible budget.

TEXT BOOKS:

1. Sharma and S.K.Gupta. 2006. **"Management Accounting"**, Kalyani Publishers, New Delhi.
2. Ramachandran & Srinivasan. R. 1998.**Management Accounting**. Sriram Publications, Trichy.

REFERENCE BOOKS:

1. S.P. Jain and K.L. Narang, 2016. **"Cost and Management Accounting"**, Kalyani Publishers, New Delhi.
2. Dr. S.N. Maheswari. 2014. **"Management Accounting"**, Sultan Chand & Sons, New Delhi.
3. Dr. K. L. Gupta, Dr. S.P. Gupta. 2019. **"Management Accounting"**, Sathiya Bhawan Publications, New Delhi.
4. M N Arora & PriyankaKatyal. 2017. **"Costand Management Accounting"**,Vikas Publications, New Delhi.

18UIB63B	CORE - XVII: BANKING AND FOREIGN EXCHANGE	SEMESTER - VI
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PREAMBLE

1. To know the Banking operations and banking system in India
2. To learn foreign exchange and its functions
3. To understand how banking and foreign exchange helps the global trade.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO 1	Understand objectives and introduction of Banking in India.	K2,K3,K4
CO 2	Identify the Cheques and endorsements.	K2,K3,K4
CO 3	Learn to classify the Plastic Cards and factoring	K2,K3,K4
CO 4	Understand the Administration of Foreign Exchange in India.	K2,K3,K4
CO 5	Learn foreign exchange market and its functions	K2,K3,K4

Mapping with Programme Outcomes

COS/POS	PO 1	PO 2	PO 3	PO 4	PO 5
CO 1	S	M	S	M	S
CO 2	M	S	S	S	M
CO 3	S	M	M	M	M
CO 4	M	S	S	S	S
CO 5	S	S	M	S	M

S - Strong; M - Medium; L - Low.

18UIB63B	CORE - XVII: BANKING AND FOREIGN EXCHANGE	SEMESTER - VI
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Total Credits: 4
Hours Per Week: 5

CONTENTS

Unit - I

Meaning of banking - definition of banking - Banker and customer - Features of banking - Classification of banks - Banking system in India - Functions of commercial banks - Types of accounts - Types of customers.

Unit - II

Definition of cheque - Essentials of cheque - types of cheque - Crossing and types of crossing - Endorsements and its effects - Essentials of endorsement - Types of endorsement.

Unit - III

Credit card: Meaning and definition - Operation of credit card - Advantages and disadvantages of credit card - Factoring - Functions of factoring - ATM - Phone banking - E-banking.

Unit - IV

Introduction of foreign trade & foreign exchange - Exchange control - Objectives - Methods - Foreign Exchange Management Act (FEMA) - Administration of foreign exchange - Functions of foreign exchange department - Foreign currency accounts.

Unit - V

Foreign exchange market - Functions - Exchange rates - Exchange quotations - spot and forward transactions - Society for Worldwide Interbank Financial

B.Com. (IB) (Students admitted for the A.Y 2018-2019)
Telecommunication (SWIFT) - Clearing House Interbank Payments System
(CHIPS) -Clearing House Automated Payment System(CHAPS) - FEDWIRE.

TEXT BOOKS

1. *Pararameswaran.R. Natarajan.S, Kandasami.K.P. Banking Theory, Law & Practice*, [4th Ed].Sultan Chand Publications, Delhi.
2. *Jeevanandam.C.2012. Foreign Exchange - Practice, Concepts & Control*. [15th Ed]. Sultan Chand & Sons.

REFERENCE BOOKS:

1. *Varshney. P.N, Sundaresan, Banking Theory, Law & Practice*, S.Chand Publications.
2. *Maheswari .S.N. and Maheswari.S. K.,2009, Banking Law and Practice*,Kalyani Publications.
3. *Ian H. Giddy. 1994. Global Financial Markets*. [1stEd]. Heath Canada, Limited.
4. *Rajwade A V, Desai H G. 2014. Foreign Exchange, International Finance and Risk Management*. [5thEd]. Tata McGraw Hill.

18UIB63C	CORE - XVIII: INTERNATIONAL BUSINESS STRATEGY	SEMESTER VI
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PREAMBLE

1. To educate the students with the strategies to be followed in International business for being globally competitive.
2. To understand international environment favoring the business in global context.
3. To learn the different strategies followed in various industrial countries.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Familiarize the Concept of International Business and International Business Strategy	K1, K2,K3
CO2	Understand the importance of analyzing International Business Environment	K2,K3,K4
CO3	Emphasis the various strategies followed in entering the international market.	K2,K3,K4
CO4	Comprehend the strategies followed in various industrial countries	K2,K3,K4
CO5	Educate the recent trends in International Business	K2,K3,K4

Mapping with Programme Outcomes

Cos	PO1	PO2	PO3	PO4	PO5
CO1	L	M	S	M	S
CO2	L	S	S	M	S
CO3	L	S	S	S	S
CO4	L	S	S	S	S
CO5	L	M	S	M	S

S- Strong; M-Medium; L-Low

18UIB63C	CORE - XVIII: INTERNATIONAL BUSINESS STRATEGY	SEMESTER VI
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Total Credits: 5
Hours Per Week: 6

CONTENTS

UNIT- 1

International business: Meaning- Factors influencing international business- Types of operation- Challenges in international business- Multinational enterprises.

UNIT- II

Environment of international business: International politics and economic integration-International culture -International trade and marketing -International finance.

UNIT- III

International business strategy: Meaning- The seven concepts constitutes the essence of international business strategy- Different modes of entering international market- Dynamics of global strategy: Foreign distributors- Strategic alliance partners- Mergers and acquisitions. Emerging economies and multinational enterprises.

UNIT- IV

International business strategies in action - Corporate strategy and national competitiveness - Doing business in European Community- Doing business In Japan- Doing business in America - Doing business in Russia- Doing Business in China- Doing Business in Korea- Doing business in under developed countries .

UNIT- V

Recent strategies adopted in international business-International business horizons
- International joint ventures - Future challenges of international business-
Strategies for emerging markets.

TEXT BOOK

1. *Rungman.A.M and Hodgetts. R.M.*1999-2000.**International Business; a Strategic Management Approach**, McGraw-Hill Inc.
- 2.*Peter J Buckley, Pervez Ghauri.*2015. **International Business Strategy: Theory and Practice**,Routledge Publication.

Reference Book

1. *Keealas.A.G.* 1999-2000.**Global Business Strategy**, South –Western Publication.
2. *Nagandhi.A.R.* 1999/2000. **International Management**, PHI.
3. *Davidson.W.H.* 1999/2000. **Global Strategic Management**, John Wiley and Sons.
4. *Faeyrweather.J.* 1999/2000. **International Business Strategy and Administration**, Bllinter Publishers Mass.

18UIB6EA	ELECTIVE II - HUMAN RESOURCE MANAGEMENT	SEMESTER - VI
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PREAMBLE

1. To emphasize the skill, knowledge, ability and ethics required for the work force to work efficiently.
2. To emphasize the various aspects of HRM in recruitment and its techniques.
3. To educate the students how to make a successful career planning.

COURSE OUTCOME

In the successful completion of the course, students will be able to:

CO. Number	CO Statement	Knowledge Level
CO 1	Familiarize the basic concepts of human resource management, framework and its role to play in effective business administration	K2,K3,K4
CO 2	Interpret the elements relate to various aspects of HRM, such as recruitment and its techniques.	K2,K3,K4
CO 3	Aware of placement, evaluation, compensation and development and making career planning successful	K2,K3,K4
CO 4	Understanding the goals of HRM and organizational outcomes, and apply this understanding in practical situations	K2,K3,K4
CO 5	Build knowledge in employee welfare and Group life insurance, Job Satisfaction, stress management.	K2,K3,K4

Mapping With Programme Outcomes

COs/Pos	PO 1	PO 2	PO 3	PO 4	PO 5
CO 1	L	M	S	M	S
CO 2	L	S	S	S	S
CO 3	L	M	S	M	S
CO 4	L	S	S	S	S
CO 5	L	S	S	S	S

S-Strong; M-Medium; L-Low

18UIB6EA	ELECTIVE II - HUMAN RESOURCE MANAGEMENT	SEMESTER - VI
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Total Credits: 3**Hours Per Week: 5****CONTENTS****UNIT I**

Human resource management- Introduction - Characteristics - Scope of HRM- Objectives of HRM- Importance and functions of HRM - Qualities of human resource manager - Role of human resource manager. Human resource planning - Concept - Objective-Need and importance.

UNIT II

Job analysis: Introduction-Objectives - Significance - Process - Techniques. Job description - Job specification - Role analysis. Job Design: Concept - Approaches - Methods. Recruitment: Introduction - Process - Sources of recruitment - Techniques - Recruitment practices in India. Selection: Introduction - Steps - Testing and Competency Mapping.

UNIT III

Placement and Induction: Concept of placement and induction - Objectives - Advantages- Contents - Steps to make induction effective. Employee training - Need -Importance- Types -Objective -Design - Methods. Career planning and development - Meaning -Objective - Process - Advantages- Making career planning successful - Career development.

UNIT IV

Performance appraisal- Concept - Objective - Importance - Process - Problems - Essentials - Methods - Performance appraisal through MBO - 360

B.Com. (IB) (Students admitted for the A.Y 2018-2019)
degree appraisal techniques- Performance management. Job Evaluation: Concept
– Objectives – Process – Advantages – Limitations – Essentials – Methods.

.UNIT V

Employee Welfare: Meaning – Types –Statutory provisions for employee welfare - The workmen's compensation – State insurance – Provident fund – Maternity benefit – Payment of gratuity – Group life insurance. Job Satisfaction – Determinants- Quality of work life –Stress management: Concept – Sources – Methods of stress management

TEXT BOOKS:

- 1.*Gupta C.B.* 2011.**Human Resource Management** (1st Ed)Sultan Chand & Sons.
- 2.*Shashi K.Gupta Rosy Joshi.*2014.**Human Resource Management**(6th Ed).Kalyani Publishers.

REFERENCE BOOKS:

- 1.*Biswajeet Pattanayak.*2002.**Human Resource Management**.Prentice Hall of India Private Limited.
- 2.*Rao V.S.P.*2010.**Human Resource Management**. Excel Book.
- 3.*Jayasankar.J*2015.**Human Resource Management**. Margham Publications.
- 4.*Indrani Mutsuddi.*2011.**Essentials of Human Resource Management**. New Age InternationalPrivate Limited Publishers.

18UIB6EB	ELECTIVE II - ENTREPRENEURIAL DEVELOPMENT	SEMESTER - VI
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PREAMBLE:

1. To impart knowledge and skills needed to become an entrepreneur.
2. To motivate young people to set up own ventures and contribute to national economic development.
3. To educate students in various analysis involved in preparing project report.

COURSE OUTCOMES

In the successful completion of the course, students will be able to:

CO Number	CO Statement	Knowledge Level
CO1	Understand the concept, origin and growth of entrepreneurship.	K2,K3,K4
CO2	Examine the various governmental and non-governmental support offered to the entrepreneurs	K2,K3,K4
CO3	Understand the process of starting a new venture	K2,K3,K4
CO4	Prepare a business plan	K2,K3,K4
CO5	Familiarize the various analysis involved in preparing project report	K3,K4,K5

Mapping with Programme Outcomes

COS/POS	PO1	PO2	PO3	PO4	PO5
CO1	L	M	S	M	S
CO2	L	S	S	S	S
CO3	L	M	S	M	S
CO4	L	S	S	S	S
CO5	M	S	S	S	S

S-Strong, M-Medium, L-Low

18UIB6EB	ELECTIVE II - ENTREPRENEURIAL DEVELOPMENT	SEMESTER - VI
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Total Credits: 3**Hours Per Week: 5****CONTENTS****UNIT - I**

Entrepreneurship-Meaning-Origin -Functions-Factor affecting entrepreneurial growth-Types-Entrepreneur vs. Intrapreneur vs. Manager-Women entrepreneurship-Rural entrepreneurship-Barriers in entrepreneurial development -Role of entrepreneurship in economic development.

UNIT - II

Entrepreneurial support - DIC- Industrial estates- SIDCO - SIPCOT - STEP - SIDO - EDII - NSIC - SISI - TIIC - NAYC - KVIC - TCO - SEZ - Incubators - Angel investors - Venture capital -Entrepreneurship development programme-Incentives and subsidies.

UNIT - III

Innovation-concept-Types-Role of innovation in entrepreneurship-Intellectual property-Meaning- Need for protection - Copyright- Registration- Patents-Trademark-Design and Procedure for registration- Causes and remedies for industrial sickness.

UNIT - IV

Starting a New venture - Steps for starting a small Industry - Project Idea generation- Project identification and clarification - Project formulation - Feasibility

Analysis – Market AnalysisProject appraisal- Project Report Presentation as per MSME format.

UNIT – V

Financial Analysis- Types of Financial Analysis Estimation and Projection - Operating Cost - Revenue estimates - Working capital- cash Flow- errors in estimation-Recent trends in entrepreneurship.

TEXT BOOKS

1. *Gupta. C.B and Srinivasan N.P.*, 2017.**Entrepreneurial Development**., Sultan Chand and Sons.
- 2..*KhankaS.S.*, 2012.**Entrepreneurial Development**.,Sultan Chand and Sons.

REFERENCE BOOKS

1. *Jayshree Suresh*.2018.**Entrepreneurial Development**,Margham Publications.
- 2.*Sultan Chand&Sons*.2014.**Entrepreneururship&Small Business Management**,Sultan Chand&Sons.
- 3.*Vasant Desai*.2002.**Dynamics of Entrepreneur Development & Management** ,Himalayan Publishing House.
4. *P.Saravanavel*.1997.**Entrepreneur Development**, Ess Pee Kay Publishing house.

18UIB6EC	ELECTIVE II - EMERGING TRENDS IN TOURISM	SEMESTER - VI
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PREAMBLE

1. To educate the students about the various emerging concept in Tourism.
2. To educate the students in tourism related laws and legal issues.
3. To emphasize the outbound and inbound tourism trends.

COURSE OUTCOMES

In the successful completion of the course, student will be able to

CO Number	CO Statement	Knowledge Level
CO1	Familiarize the concepts on emerging trends in Tourism	K1,K2,K3
CO2	Educate the concept of ecotourism and sustainable tourism and its Management	K2,K3,K4
CO3	Creating awareness on socio-cultural impacts of tourism	K2,K3,K4
CO4	Building knowledge in tourism related laws and legal issues related to it	K2,K3,K4
CO5	Understanding the concepts of outbound and inbound tourism trends.	K2,K3,K4

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	L	M	S	M	S
CO2	L	S	S	S	S
CO3	L	M	S	M	S
CO4	L	S	S	S	S
CO5	L	S	S	S	S

S-Strong : M-Medium : L-Low

18UIB6EC	ELECTIVE II - EMERGING TRENDS IN TOURISM	SEMESTER - VI
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Total Credits: 3
Hours Per Week: 5

CONTENTS

UNIT - I

Emerging Trends: Different new types of concepts emerging in tourism and its dimensions- Concept of adventure- Types of adventure sports and tourism- Land based adventure (trekking, mountaineering, rock climbing etc.)- Water based adventure (water surfing, white water rafting, Para-sailing etc.) -Air based adventure (parachute jumping, Gliding, Para-gliding etc.)

UNIT - II

Ecotourism -meaning-Concept of ecotourism and sustainable tourism and its Management. The impacts of ecotourism in an area (positive and negatives), some best practiced ecotourism sites in world. Eco-tel and Eco resorts. Theme Parks. Rural and Urban Tourism.

UNIT - III

Socio-cultural impacts of tourism: Economic impact and environmental impact- Environment impact assessment- direct and secondary economic effects.

Approach to evaluating impacts - Control measures- Measuring economic costs and benefits.

UNIT - IV

Principles and practices in Business ethics: Ethical and legal responsibilities of travel agencies- Consumer protection act, 1986- A study of laws related to Ancient monuments preservation act, 1904 - Ancient monuments & archaeological site and

B.Com. (IB) (Students admitted for the A.Y 2018-2019)
remains act, 1972 - A study of laws relating to foreigners act, 1946 - Foreign
exchange regulation act, 1973 - Passport act, 1967 - Wildlife protection act, 1972.

UNIT - V

Introduction to demand for tourism patterns: Determinants and motivations of
tourism demand - Measuring the tourism demand- Tourism Statistics: Types of
tourist statistics -Sources -Limitations - Domestic tourism sources -Methods and
dimensions - International tourism: Sources - Methods -Dimension.

TEXT BOOKS

1. *Pearce, D.G and Butler.2002 R.W. Contemporary Issues in Tourism Development*, Routledge.
2. *Hall, CM and Page.2002.SJ. The Geography of Tourism and Recreation*, Routledge.

REFERENCE BOOKS:

1. *Ashok Aima.2011. Emerging Trends in Tourism*, Excel Books.
2. *Bhatia. A.K.2014. International Tourism Management*, Sterling Publishers.
3. *VaraPrasad & VBTSundari.2007. Travel and Tourism Management*, Excel Books.
4. *Devashish Das Gupta.2011. Tourism Marketing*, Pearson.

18UIB6ED	ELECTIVE III- INDUSTRIAL PSYCHOLOGY	SEMESTER - VI
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PREAMBLE:

1. To understand the concept of industrial psychology and to know how it helps the employees to meet the challenges effectively.
2. To identify the nature of human behaviour and to understand how personality affects the individual behaviour in industries.
3. To educate how emotional intelligence can be applied in industries and to understand the importance of organization development in industrial improvement.

COURSE OUTCOMES

In the successful completion of the course, students will be able to:

CO Number	CO Statement	Knowledge Level
CO1	Educate the concept of industrial psychology	K2,K3,K4
CO2	Emphasise the importance individual behaviour in industries.	K2,K3,K4
CO3	Understand the necessity of Interpersonal behaviour and emotional intelligence in industries.	K2,K3,K4
CO4	Showcase the ways to manage the industrial conflicts.	K2,K3,K4
CO5	Familiarise the concept of organisational development.	K2,K3,K4

Mapping with Programme Outcomes

COS/POS	PO1	PO2	PO3	PO4	PO5
CO1	M	L	S	L	S
CO2	M	L	S	L	S
CO3	M	M	S	L	S
CO4	M	L	S	L	S
CO5	M	L	S	L	S

S-Strong, M-Medium, L-Low

18UIB6ED	ELECTIVE III- INDUSTRIAL PSYCHOLOGY	SEMESTER - VI
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Total Credits: 3
Hours Per Week: 5

CONTENTS

Unit I

Industrial psychology - Meaning and definition- Nature of industrial psychology - Roles of industrial psychology. Approaches to industrial psychology: Classical approach-Neo classical approach-Modern approach.

Unit II

Concept of behaviour-Process- Individual behaviour: Individual differences- Factors causing individual differences-Models of mans- Personality trait: Personality trait affecting behaviour- Personality traits of Indian managers- Personality measurement.

Unit III

Interpersonal behaviour-Meaning - Nature-Transactional analysis-Components of transactional analysis-Benefits and uses of transactional analysis-Emotional intelligence: Concepts -Application of emotional intelligence in organization- Managing emotions.

Unit IV

Concept of power-Politics-Sources of authority-Meaning of organizational conflict- Characteristics-Merits and demerits of conflicts-Levels of conflicts-Reasons for conflicts-Techniques or strategies for managing organizational conflict

Unit V

Organisational change: Nature-Factors-Resistance to change-Change agents- Organisational growth and change-Organizational development(OD): Concept- Process-Research model of OD-OD interventions: Sensitivity training-Grid

B.Com. (IB) (Students admitted for the A.Y 2018-2019)
organization development-Survey feedback-Process consultation-Team building-
MBO.

TEXT BOOKS:

1. *Prasad L M.2015.Organsitional Behaviour* (5thEd) Sultan Chand & Son.
2. *Ronald E.Riggio.2013.Introduction to Industrial/Organisational Psychology* (6thEd). Pearson Publication

REFERENCE BOOKS:

1. *Nelson, Quick and Khandelwal, 2012. An innovative approach to learningand teaching Organizational Behaviour. A South Asian Perspective, Cengage Learning.*
2. *Luthans &Fred, 2008. Organizational Behavior, McGraw Hill.*
3. *UdaiPareek, Understanding Organizational Behavior, Oxford University Press.*
4. *Robbins, Stephen,Organizational Behavior, Prentice Hall.*

18UIB6EE	ELECTIVE III- QUALITY ASSURANCE IN GARMENT INDUSTRY	SEMESTER - VI
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PREAMBLE:

1. To learn the basic concepts of quality assurance in textile industries.
2. To enable the students in acquiring the knowledge on quality assurance in garment industry
3. To educate the various quality awards related to garment industries.

COURSE OUTCOMES

In the successful completion of the course, students will be able to:

CO Number	CO Statement	Knowledge Level
CO1	Understand the various functions of industries about quality assurance	K2,K3,K4
CO2	Familiarise the process of quality control	K2,K3,K4
CO3	Educate the development of production function.	K2,K3,K4
CO4	Identify the growth of production in the garment industries.	K2,K3,K4
CO5	Understand the application and processes of the various quality Awards.	K2,K3,K4

Mapping with Programme Outcomes

COS/POS	PO1	PO2	PO3	PO4	PO5
CO1	L	M	L	M	M
CO2	L	M	L	M	M
CO3	L	M	L	M	M
CO4	L	M	L	M	M
CO5	L	M	L	M	M

S-Strong, M-Medium, L-Low

18UIB6EE	ELECTIVE III- QUALITY ASSURANCE IN GARMENT INDUSTRY	SEMESTER - VI
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Total credits: 3

Hours per week: 5

CONTENTS

UNIT -I

Definition and scope of quality control – Establishing merchandising standards – Establishing raw material quality- Quality control specifications – Quality control of raw material

UNIT - II

Establishing processing quality specification – Training quality control personnel – The quality standard control – Quality control inspection- Procedures for processing – Quality control of finished garments – Quality control and government contacts – Quality control for packaging- Warehousing and shipping – Statistical quality control- Sampling plans –Wide quality standards.

UNIT - III

Function of production control – Production analysis – Quality specifications – Qualitative specifications – Scope of apparel manufacturing activity –Coordinating departmental activities – Distribution of documents and records

UNIT - IV

Type of control forms – Basic production systems – Principles for choosing a production a production system – Evaluating production systems – Flow process grids for production control – Scheduling calculation- Graph methods- Scheduling bundles of varying amounts-Mathematical formulas for scheduling – Producing many styles simultaneously - Producing many styles consecutively in one line.

UNIT - V

Design satisfaction tests. - Fabric specification - Cloth defects - Four point system - Shrinkage potential. Garment specification: Manufacturing specification - Name of operation and associated details in respect of sewing, dyeing and washing of garments. Garments testing: seam strength, seam slippage, garment checking procedure, interlining-peel bond strength.

TEXT BOOK:

1. *Pradip V. Mehta* .2004. **An Introduction to Quality Assurance for the Retailers.** i Universe.
2. *Sara J.Kadolph.*, 2007. **Quality Assurance for Textiles and Apparel.** Fairchild Books & Visuals.

REFERENCE BOOKS:

1. *Pradip V.Mehta.Satish.k.bharadwaj.*1998. **Managing quality in the apparel industry.** New age international private Ltd.
2. *Stanley Bernard Brahams* .2017. **The Fundamentals of Quality Assurance in the Textile Industry.** Taylorand Francis Group.
3. *SaraJ.Kadolph.*2007.**Quality Assurance for Textiles and Apparel.**(2ndEd).Bloombury Academic.
4. *Pradip V. Mehta.*1985.**Introduction to Quality Control for the Apparel Industry (Quality and Reliability)** .i Universe.

18UIB6EF	ELECTIVE III- TOUR OPERATION MANAGEMENT	SEMESTER VI
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PREAMBLE

1. The students will get practical knowledge relating to travel and tour operation.
2. To build an idea on tourism costing.
3. To understand services provided by both the domestic and international counters.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Familiarize the basic requirement for working in travel operation and in travel agency	K1, K2,K3
CO2	Understand the services provided by domestic counter	K2, K2,K4
CO3	Understand the services provided by International counter	K2, K2,K4
CO4	Building idea in tourism costing.	K2, K2,K4
CO5	Educate the procedure for Domestic and International Hotel Reservations	K1, K2,K3

Mapping With Programme Outcomes

COS/ POS	PO 1	PO 2	PO 3	PO 4	PO 5
CO 1	L	M	S	M	S
CO 2	L	S	S	S	M
CO 3	L	M	M	M	M
CO 4	L	S	S	S	S
CO 5	L	S	M	S	M

S- Strong; M-Medium; L-Low

18UIB6EF	ELECTIVE III- TOUR OPERATION MANAGEMENT	SEMESTER VI
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Total Credits: 3

Hours Per Week: 5

CONTENTS

UNIT - I

Preparing for Work in Travel Operation: Appearance of Staff - Working area- Agencies internal environment- Checklist for display areas- Health and safety at work- Stationary- Printing and office supplies- Filing system in Travel Agency: Materials for filing retrieving information-Types of files e.g. correspondence files, Client files, Computer and Data bases - Effective communication in Travel Agency: Use of telephone, Use of telex& fax, Special handling of business correspondence- Method of taking care of customers.

UNIT - II

Domestic counter: Service provided by domestic counter: Tickets (Air & Railways)- Car hire and Surface transport- Agencies for domestic car hire/surface transportation- Their terms and condition- Procedure for reservation- documents required- Billing and payment procedure- Commission structure- Problems faced by clients with domestic airlines railways, hotels, car rental.

UNIT - III

International Travel Counter: Services provided by International Counter: Government rules on international travels- Reservation procedure for international and other travel related vouchers like MCO, PTA, PSR, etc., -Procedure for lost ticket- Refund and Cancellation charges.

UNIT - IV

Places of tourist interest in various destinations in India- Types of accommodation available- Modes of transportation and length of stay- Concept of tour itinerary - Preparation of sample itinerary with the timings and mode of transport and details of sightseeing-Types of accommodations and other services.

Tour Costing: Methodology of quotation preparation - preparation of sample quotation for tour operation with various plans and services.

UNIT - V

Procedure for domestic and international hotel reservations- Documentation related with hotel reservation/configuration/cancellation- Preparation of Hotel and other service vouchers- Procedure and documents involved in informing sub-agents for services- Procedure of checking and passing the bills of the transport/hotels and Guide/escorts- RBI guidelines/rules regarding the foreign exchange transactions.

TEXT BOOKS:

1. *Devashish Dasgupta*. 2011. **Tourism Marketing**. Pearson Education.
2. *Bhatia AK.*, 2012. **International Tourism Management**, Sterling Publishers Pvt Ltd.

REFERENCE BOOKS:

1. *Jha. S. M.*, 2014. **Services Marketing** (7th Ed). Himalaya Publishing House.
2. *Ghosh Biswanath*, 2000. **Tourism and Travel Management** (2nd Ed). Vikas Publishing House.
3. *Prannath Seth*. 2006.**Successful Tourism management**. Sterling Publishers Pvt.Ltd.
- 4.*Philip Kotler, John.T.Bowen, James C Makens*. **Marketing for Hospitality and Tourism**. Prentice hall international editions.

18UIB6SA	SKILL BASED - CUSTOMER RELATIONSHIP MANAGEMENT	SEMESTER - VI
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PREAMBLE:

1. To identify the importance of customer relationship management in business.
2. To understand the necessity of CRM in marketing a product.
3. To educate about various technologies in database marketing.

COURSE OUTCOMES

In the successful completion of the course, students will be able to:

CO Number	CO Statement	Knowledge Level
CO1	To understand the importance of relationship management.	K3,K4,K5
CO2	Ability to learn about customer relationship management.	K3,K4,K5
CO3	Analyze the importance of sales force automation.	K3,K4,K5
CO4	Learn the basic concept of value chain.	K3,K4,K5
CO5	To know about the various technologies in database marketing.	K3,K4,K5

Mapping with Programme Outcomes

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	L	S	S	S	S
CO2	L	S	S	S	S
CO3	L	S	S	S	S
CO4	L	S	S	S	S
CO5	L	S	S	S	S

S-Strong; M-Medium; L-Low

18UIB6SA	SKILL BASED - CUSTOMER RELATIONSHIP MANAGEMENT	SEMESTER - VI
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Total Credits: 3**Hours Per Week: 3****CONTENTS****UNIT- I**

Relationship marketing: Definitions - Characteristics - Components - types of relationship marketing - scope -benefits - Overview of relationship marketing - Basis of building relationship - Types of relationship marketing - customer life cycle.

UNIT- II

Customer relationship management : Definition - Need - Objectives of CRM - Benefits - Significance - Evolution of CRM - Strategies - Advantages of CRM - Types of CRM - CRM and relationship marketing - Importance of customer divisibility in CRM.

UNIT - III

Sales force automation - Contact management - Concept- difference between sales force automation - advantages and disadvantages -features -factors affecting sales force automation - Enterprise marketing management - Core beliefs - CRM in India.

UNIT- IV

Value chain - Concept - Integration business management - Benchmarks and metrics - Culture change - Alignment with customer eco system - Vendor selection

UNIT- V

Database marketing - Prospect database - Data warehouse and data mining - need - difference between data warehouse and data mining - Analysis of customer

B.Com. (IB) (Students admitted for the A.Y 2018-2019)
relationship technologies - Best practices in marketing technology - Indian
scenario.

TEXT BOOKS:

1. *Sheela Rani.S.* 2015. **Customer Relationship Management**, Margham publications.
2. *Shajahan .S.* 1997. **Relationship Marketing**, Mc Graw Hill.

REFERENCE BOOKS:

1. *Shanmugasundaram S.* 2008. **Customer Relationship Management**, Prentice Hall of India Private Limited, New Delhi.
2. *Kaushik Mukherjee.* 2008. **Customer Relationship Management**, Prentice Hall of India Private Limited, New Delhi.
3. *Paul Green Berg* 2002. **Customer Relationship Management** .Tata Mc Graw Hill.
4. *Sheth.J.N.* 2010. **Customer Relationship Management -Emerging Concepts, tools& applications.** Tata McGraw Hill Publishing Co.


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