

**REGULATIONS 2019-20 for Under Graduate Programme  
(Outcome Based Education model with Choice Based Credit System)**

B. Com. International Business Degree

(For the students admitted during the academic year 2019-20 and onwards)

**Dr. N.G.P.ARTS AND SCIENCE COLLEGE(Autonomous)**

**Programme: B. Com. International Business**

**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 thereto 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.

**Programme Objectives**

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.



## CURRICULUM

### B.Com. (International Business)

Course Code	Course Category	Course Name	L	T	P	Exam (h)	Max Marks			Credits
							CIA	ESE	Total	
First Semester										
Part - I										
191TL1A1TA	Language - I	Tamil-I	4	1	-	3	25	75	100	3
191TL1A1HA		Hindi-I								
191TL1A1MA		Malayalam-I								
191TL1A1FA		French - I								
Part - II										
191EL1A1EA	Language - II	English - I	4	-	1	3	25	75	100	3
Part - III										
195CO1A1CA	Core I	Financial Accounting - I	4	1	-	3	25	75	100	4
195IB1A1CA	Core II	Modern Marketing	4	1	-	3	25	75	100	4
195IB1A1CP	Core Practical - I	Computer application in Business - I	-	-	4	3	40	60	100	2
195FI1A1IA	IDC - I	Business Economics	4	-	-	3	25	75	100	4
Part - IV										
193MB1A1AA	AECC- I	Environmental studies	2	-	-	3	-	50	50	2
Total			22	3	5	-	-	-	650	22



Course Code	Course Category	CourseName	L	T	P	Exam (h)	Max Marks			Credits
							CIA	ESE	Total	
Second Semester										
Part - I										
191TL1A2TA	Language -I	Tamil-II	4	1	-	3	25	75	100	3
191TL1A2HA		Hindi-II								
191TL1A2MA		Malayalam-II								
191TL1A2FA		French - II								
Part - II										
191EL1A2EA	Language -II	English - II	4	-	1	3	25	75	100	3
Part - III										
195IB1A2CA	Core III	Financial Accounting - II	4	1	-	3	25	75	100	4
195IB1A2CB	Core IV	Principles of Management	4	1	-	3	25	75	100	3
195IB1A2CP	Core Practical- II	Computer application in Business - II	-	-	4	3	40	60	100	2
192MT1B2IC	IDC - II	Business Statistics	4	-	-	3	25	75	100	4
Part - IV										
196BM1A2AA	AECC - II	Human Rights	2	-	-	3	-	50	50	2
Total			22	3	5	-	-	-	650	22



Course Code	Course Category	Course Name	L	T	P	Exam (h)	Max Marks			Credits
							CIA	ESE	Total	
Third Semester										
Part- III										
195CM1A3CB	Core V	Cost Accounting	5	1	-	3	25	75	100	4
195IB1A3CA	Core VI	International Trade Procedures	4	-	-	3	25	75	100	4
195IB1A3CB	Core VII	International Business Strategy	4	1	-	3	25	75	100	4
195IB1A3CC	Core VIII	Commercial Law	4	-	-	3	25	75	100	4
192MT1B3IB	IDC - III	Business Mathematics	4	-	-	3	25	75	100	4
195IB1A3SA	SEC - I	Information Technology	3	-	-	3	25	75	100	3
	GE -I		2	-	-	3	-	50	50	2
	LoP	Lab on Project	-	-	-	-	-	-	-	-
Part - IV										
191TL1A3AA	AECC - III	Basic Tamil	2	-	-	3	-	50	50	2
191TL1A3AB		Advanced Tamil								
195CR1A3AA		Women's Rights								
Total			27	3	-	-	-	-	700	27





Course Code	Course Category	Course Name	L	T	P	Exam (h)	Max Marks			Credits
							CI A	ES E	Total	
Fourth Semester										
Part - III										
195IB1A4CA	Core- IX	World Economic Resources	4	2	-	3	25	75	100	3
195IB1A4CB	Core - X	Financial Markets and Instruments	4	2	-	3	25	75	100	3
195IB1A4CC	Core - XI	Brand Management	4	2	-	3	25	75	100	3
196BM1A4IB	IDC - IV	Retail Management	4	1	-	3	25	75	100	4
195IB1A4SA	SEC - II	Business Communication	3	-	-	3	25	75	100	3
	GE- II		2	-	-	3		50	50	2
	LoP	Lab on Project								
Part - IV										
191TL1A4AA	AECC - IV	Basic Tamil	2	-	-	-	-	50	50	2
191TL1A4AB		Advanced Tamil								
192PY1A4AA		General Awareness								
Total			23	7	-				600	20



Course Code	Course Category	Course Name	L	T	P	Exam (h)	Max Marks			Credits
							CIA	ESE	Total	
Fifth Semester										
Part - III										
195CI1A5CA	Core - XII	Corporate Accounting	5	1	-	3	25	75	100	4
195IB1A5CA	Core - XIII	Logistics and Supply Chain Management	4	1	-	3	25	75	100	4
195IB1A5CB	Core - XIV	Taxation	4	2	-	3	25	75	100	4
195IB1A5CP	Core Practical - III	Banking and EXIM Documentation	-	-	4	3	40	60	100	2
195IB1A5SA	SEC - III	Human Resource Management	3	-	-	3	25	75	100	3
195IB1A5DA	DSE - I	Organizational Behaviour	4	-	-	3	25	75	100	4
195IB1A5DB		Garment Merchandising								
195IB1A5DC		Business Analytics								
195IB1A5TA	IT	Industrial Training	Grade A to C							
195IB1A5LA	LoP	Lab on Project	-	-	-	-	50	-	50	1
Part - IV										
192MT1A5AA	AECC - IV	Research Methodology	2	-	-	3	-	50	50	2
Total			22	4	4	-	-	-	700	24



Course Code	Course Category	Course Name	L	T	P	Exam (h)	Max Marks			Credits
							CIA	ESE	Total	
Sixth Semester										
Part-III										
195IB1A6CA	Core - XV	Management Accounting	4	1	-	3	25	75	100	4
195IB1A6CB	Core - XVI	Banking and Foreign Exchange	4	-	-	3	25	75	100	4
195IB1A6CV	Core - XVII	Project	-	-	8	-	40	60	100	4
195IB1A6SA	SEC - IV	Customer Relationship Management	3	-	-	3	25	75	100	3
195IB1A6DA	DSE-II	Digital Marketing	4	-	-	3	25	75	100	4
195IB1A6DB		Advertising and Sales Promotion								
195IB1A6DC		Business Environment								
195IB1A6DD	DSE-III	Entrepreneurial Development	4	-	-	3	25	75	100	4
195IB1A6DE		Insurance Management								
195IB1A6DF		Principles of Auditing								
Part - IV										
195BI1A6AA	AECC - VI	Innovation and IPR	2	-	-	3	-	50	50	2
Part-V										
195IB1A6XA		Extension Activity	-	-	-	-	-	-	50	1
Total			21	1	8	-	-	-	700	26
Grand Total									3900	140



Students shall select the desired course of their choice in the listed elective course during Semesters V & VI

**Semester V (Elective I)****List of Elective Courses**

<b>S. No.</b>	<b>Course Code</b>	<b>Name of the Course</b>
1.	195IB1A5DA	Organizational Behaviour
2.	195IB1A5DB	Garment Merchandising
3.	195IB1A5DC	Business Analytics

**Semester VI (Elective II)****List of Elective Courses**

<b>S. No.</b>	<b>Course Code</b>	<b>Name of the Course</b>
1.	195IB1A6DA	Digital Marketing
2.	195IB1A6DB	Advertising and Sales Promotion
3.	195IB1A6DC	Business Environment

**Semester VI (Elective III)****List of Elective Courses**

<b>S. No.</b>	<b>Course Code</b>	<b>Name of the Course</b>
1.	195IB1A6DD	Entrepreneurial Development
2.	195IB1A6DE	Insurance Management
3.	195IB1A6DF	Principles of Auditing



The following are the courses offered under

**Generic Elective Course Semester III (GE-I)**

S. No.	Course Code	Course Name
1	195IB1A3GA	International Business

**Semester IV (GE-II)**

S. No.	Course Code	Course Name
1	195IB1A4GA	Business Ethics

**EXTRA CREDIT COURSES**

The following are the courses offered under self study to earn extra credits:

S. No.	Course Code	Course Name
1	195IB1ASSA	Consumer Behaviour
2	195IB1ASSB	Banking

**DIPLOMA / CERTIFICATE PROGRAMMES**

The following are the programme offered to earn extra credits:

S. No.	Programme Code and Name	Course Code	Programme Name
1	5IB6A		Diploma in Logistics Management
2	5IB5A Soft Skills and Personality Development	195IB5A1CA	Certificate Course in Soft Skills and Personality Development
3	5IB5B Freight Forwarding	195IB5B1CA	Certificate Course in Freight Forwarding



## MOOC (NPTEL/SWAYAM/SPOKEN TUTORIAL)

The following are the online courses offered:

Please refer the following link to select the courses

[www.swayam.org](http://www.swayam.org)

[www.nptel.ac.in](http://www.nptel.ac.in)

[www.spoken-tutorial.org](http://www.spoken-tutorial.org)



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Course Code	Course Name	Category	L	T	P	Credit
195CO1A1CA	CORE : FINANCIAL ACCOUNTING -I	CORE	4	1	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- To understand the rules of accounting used to enter the business transactions in a systematic manner to maintain books of accounts
- To analyze the procedures involved.
- To apply the concepts in preparation of accounts.

### COURSE OUTCOMES

On 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	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,K4
CO3	Capture the procedures relating to bills of exchange, and Average due date	K3
CO4	Acquire stuff to reconcile cash book and pass book and to prepare accounts of Non- trading	K3,K4
CO5	Classify and apply appropriate methods of depreciation	K4

### MAPPING WITH PROGRAMME OUTCOMES

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

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~~S Strong~~  
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M Medium

L Low



195CO1A1CA	CORE : FINANCIAL ACCOUNTING - I	SEMESTER I
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**Total Credits: 4**

**Total Instructions Hours: 60H**

### Syllabus

#### **Unit I** Accounting 13H

Accounting - Meaning - Objectives - Functions - Accounting Concepts and Conventions - Advantages - Limitations- Fundamentals of Book Keeping- Accounting Standards (AS -1 and AS-27) - Journal - Ledger - Subsidiary books - Trial balance.

#### **Unit II** Final Accounts 10H

Final Accounts of a Sole Trader - Trading Account, Profit and Loss Account, Balance sheet with adjustments - Differences between Trial Balance and Balance sheet - Rectification of errors: Types - Rectification.

#### **Unit III** Bills of Exchange 12H

Bills of Exchange - Promissory notes and bills of exchange - Recording of transactions relating to bills - Renewal of bills - Retiring of bills under rebate - Average Due Date - Meaning - Advantages - Calculation of Average Due Date.

#### **Unit IV** Bank Reconciliation Statement 13H

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

#### **Unit V** Depreciation 12H

Depreciation - Meaning - Causes - objectives of depreciation - Factors affecting depreciation - Accounting Treatment - Methods of depreciation.- Straight line method - Diminishing Balance Method -Annuity Method- 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.N and Mani P.L. 2009. Principles of Accountancy [First Edition]. Sultan Chand & Company Ltd, New Delhi.

## References

- 1 Jain,S.P., and Narang,K. 2014. Financial Accounting. [Fifth Edition]. Kalyani Publishers, New Delhi.
- 2 Hanif., and Mukherjee,2015. Modern Accountancy, (Volume I)[Second Edition].Tata Mcgraw Hill Publishing Co.Ltd.,Chennai
- 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.



Course Code	Course Name	Category	L	T	P	Credit
195IB1A1CA	CORE : MODERN MARKETING	CORE	4	1	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- To identify the core concepts of marketing and the role of marketing in business and society
- To enrich the students about unique marketing mix and the real world experiences in an internship
- To understand behavior of consumers in different environment

### COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Know the concepts of global marketing, green marketing, along with their ethics and career opportunities.	K1,K2
CO2	Understand the functions of marketing, the risk bearing and gain marketing information.	K1,K2
CO3	Aware of needs and factors that influence the consumer Behavior and Scrutinizes the CRM.	K1,K2
CO4	Gain knowledge on branding, labeling, promotional mix cognizant about the pricing and its strategies.	K1,K2
CO5	Obtain knowledge on Bureau of Indian standards, Agmark and Consumer Protection Act	K1,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



195IB1A1CA	CORE : MODERN MARKETING	SEMESTER I
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**Total Credits:** 3

**Total Instructions Hours:** 60 H

### Syllabus

**Unit I** Marketing 12H

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 11H

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

**Unit III** Marketing Mix 16H

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 11H

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

**Unit V** Marketing and Government 10H

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
- 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.
- 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.



195IB1A1CP	CORE PRACTICAL : COMPUTER APPLICATION IN BUSINESS-I	SEMESTER- I
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**Total Credits: 2**

**Total Instructions Hours: 48 H**

S.No	Contents
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 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.
7	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
8	Preparation of PowerPoint presentation for Company Advertisement
9	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.
10	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.

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COIMBATORE PREPARATION OF A PAYROLL DATABASE OF AN ORGANIZATION WITH THE FOLLOWING

*B.Com. (IB) (Students admitted during the AY 2019-20)*



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.

- 12 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.
- 13 Preparation of product invoice in form design view. Gather price, quantity and other descriptions for five products and enter in the Access table
- 14 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.
- 15 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.



Course Code	Course Name	Category	L	T	P	Credit
195FI1A1IA	IDC : BUSINESS ECONOMICS	IDC	4	-	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- To understand the basic concept of economics
- Economic policy framework is elaborated.
- To observe the factors for national income.

### COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	To introduce the micro and macroeconomic concept with demand analysis	K1,K4
CO2	To make them understand the supply side of market and cost analysis	K1,K4
CO3	Basic Knowledge about business cycle and inflation	K2,K3
CO4	To understand the monetary and fiscal policy	K3,K4
CO5	To know basic knowledge about national income	K2

### MAPPING WITH PROGRAMME OUTCOMES

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

S Strong

M Medium

L Low



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*B.Com. (IB) (Students admitted during the AY 2019-20)*

195FI1A1IA	IDC : BUSINESS ECONOMICS	SEMESTER I
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**Total Credits:** 4

**Total Instructions Hours:** 48 H

### Syllabus

#### **Unit I** Demand Analysis 11 H

Demand Analysis: Meaning- Definition- Scope of Business Economics- Micro and Macro Economics- Significance of business Economics. Demand determinants – Law of demand and demand curves – Types of demand – Concept of elasticity – Methods of measuring price elasticity of demand.

#### **Unit II** Supply and Cost Analysis 9 H

Supply and Cost Analysis: Supply – Factors affecting supply – Law of supply – Elasticity of supply and types of elasticity of supply – Cost of production – Concepts of Cost and its types. Price and output decisions in various market forms: Determination of Perfect Market and Imperfect Market

#### **Unit III** Business Cycle and Inflation 8 H

Business Cycle and Inflation: Introduction -Characteristics of Business cycle- Phases of Business cycle- Boom- Recession- Depression- Recovery- Inflation and Deflation: Definition and Meaning-Types of Inflation -Deflation- Method of Calculation and its effect in economy.

#### **Unit IV** Monetary and Fiscal Policy 9 H

Monetary and Fiscal Policy:

Meaning of Monetary Policy- Objectives of Monetary Policy- Limitations of Monetary Policy- Instruments of Monetary Policy- Reserve Bank and control of credit (Monetary policy)- Methods : General Method (Quantitative) Selective Method (Qualitative)- Fiscal Policy: Meaning- Objectives of Fiscal Policy- Instruments of Fiscal Policy- Limitations of Fiscal Policy.

#### **Unit V** National Income 11 H

National Income: Wealth and Income- Definition and Concepts of National Income- Gross Domestic Product (GDP) - Gross National Product (GNP)- Net National Product (NNP)- National Income (NI)- Personal Income (PI)- Disposable Personal Income – Per capita Income- National Income Accounts or Social Accounting – Methods of Computation of National Income- Difficulties of Computation of National Income and Per capita Income.





## Text Books

- 1 Sundaram. K.P.M and Shankaran. S, 2010 Business Economics. Sultan Chand and Sons Publishers New Delhi. . (4th edition).
- 2 RuddarDatt, 2005.Indian Economy [Fifty-one Edition] Sultan Chand & Sons, New Delhi.

## References

- 1 Dr.Ahuja. H.L 2014.Business Economics [Eleventh Edition] Sultan Chand Publications. New Delhi.
- 2 Shankaran. S, 2013. Economic Analysis, Margham Publication Chennai.(7th edition)( Unit I-V)
- 3 Manab Adhikary 2010. Business Economics [ Second Edition] Excel Books, New Delhi
- 4 Maheshwari P.C, Maheswari B.B & Sinha V.C 2015. Business Economics, SBPD Publishing House, Agra.



Course Code	Course Name	Category	L	T	P	Credit
191TLIA2TA	தமிழ்த்தாள் - II	Theory	4	1	-	3

### PREAMBLE

This course has been designed for students to learn and understand

- மொழிப் பாடங்களின் வாயிலாக தமிழரின் பண்பாடு, பகுத்தறிவு ஆகியவற்றை அறியச் செய்தல்
- கலை மற்றும் மரபுகளை அறியச் செய்தல்
- மாணவர்களின் படைப்பாக்கத் திறன்களை ஊக்குவித்தல்

### COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	வாழ்க்கைத்திறன்கள் (Life Skills)- மாணவனின் செயலாக்கத்திறனை ஊக்குவித்தல்	K1,K2,K3
CO2	மதிப்புக்கல்வி (Attitude and Value education)	K2,K4
CO3	பாட இணைச் செயல்பாடுகள் (Co-curricular activities)	K2,K3,K4
CO4	சூழலியல் ஆக்கம் (Ecology)	K4
CO5	மொழி அறிவு (Tamil knowledge)	K5, K6

### MAPPING WITH PROGRAMME OUTCOMES

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

S Strong

M Medium

L Low



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191TLIA2TA	தமிழ்த்தாள் - II	SEMESTER II
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Total Credits: 3  
Total Instruction Hours: 60 h

### Syllabus

**Unit I**      அற இலக்கியம்      12 h

1. திருக்குறள்

அ.அறன் வலியுறுத்தல் (அ. எண்: 04)

ஆ.நட்பாராய்தல் (அ. எண்: 80)

இ.சான்றாண்மை (அ. எண்: 99)

ஈ.குறிப்பறிதல் (அ. எண்: 110)

2. முதுரை - ஒளவையார் (10 பாடல்கள் - 6,7,9,10,14,16,17,23,26,30)

**Unit II**      அற இலக்கியம்      10 h

1. நாலடியார் - அறிவுடைமை

2.பழமொழி நானூறு - வீட்டு நெறி

3. கார்நாற்பது - தோழி பருவங்காட்டி தலைமகளை வற்புறுத்திய பாடல்கள்  
(1முதல் - 18பாடல்கள் )

**Unit III**      உரைநடை      10 h

1. பெற்றோர்ப் பேணல் - திரு.வி.க.

2. உள்ளம் குளிர்ந்தது - மு.வரதராசனார்

3. சங்கநெறிகள் - வ.சுப.மாணிக்கம்

**Unit IV**      உரைநடை      13 h

1.பெரியார் உணர்த்தும் சுயமரியாதையும் சமதர்மமும் - வே. ஆனைமுத்து

2. வீரவணக்கம் - கைலாசபதி

3.மொழியும்நிலமும் - எஸ். ராமகிருஷ்ணன்

**Unit V**      இலக்கிய வரலாறு, இலக்கணம் மற்றும் பயிற்சிப்பகுதி      15 h

அ.இலக்கிய வரலாறு

1. பதினெண் கீழ்க்கணக்கு நூல்கள்

2. தமிழ் உரைநடையின் தோற்றமும் வளர்ச்சியும்

ஆ. இலக்கணம்

1. வழு, வழுவமைதி, வழாநிலை

இ. பயிற்சிப்பகுதி

1. நூல் மதிப்பீடு மற்றும் திரைக்கதை திறனாய்வு

2. தன்விவரக் குறிப்பு எழுதுதல்

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## Text Books

- 1 தொகுப்பு: தமிழ்த்துறை, டாக்டர் என்.ஜி.பி. கலை மற்றும் அறிவியல் கல்லூரி (தன்னாட்சி) செய்யுள் மற்றும் உரைநடைத் திரட்டு. (முதல்பதிப்பு.) சென்னை: நியூ செஞ்சுரி பக்ஹவுஸ் (பி) லிட்.

## References

- 1 பேராசிரியர் புலவர் இளவரசு, சோம. (ஜூலை 2012). தமிழ் இலக்கிய வரலாறு. (எட்டாம் பதிப்பு) சென்னை: மணிவாசகர் பதிப்பகம்.
- 2 பேராசிரியர் முனைவர் பாக்கியமேரி (2013). இலக்கணம் இலக்கிய வரலாறு மொழித்திறன். (முதல் பதிப்பு) சென்னை பூவேந்தன் பதிப்பகம்.
- 3 தமிழ் இணையக் கல்விக்கழகம் <<http://www.tamilvu.org/>>



Course Code	Course Name	Category	L	T	P	Credit
191TL1A2HA	HINDI-II	Theory	4	1	-	3

### PREAMBLE

This course has been designed for students to learn and understand

- To develop the writing ability and develop reading skill.
- To learn various concepts and techniques for criticizing literature
- To learn the techniques for expansion of ideas and translation process.

### COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Learn the fundamentals of novels and stories	K1
CO2	Understand the principles of translation work	K2
CO3	Apply the knowledge writing critical views on fiction	K3
CO4	Build creative ability	K3
CO5	Expose the power of creative reading	K2

### MAPPING WITH PROGRAMME OUTCOMES

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

**S Strong**

**M Medium**

**L Low**



191TL1A2HA	HINDI-II	SEMESTER II
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**Total Credits: 3**

**Total Instruction Hours: 60 h**

### Syllabus

#### Unit I 15 h

आधुनिकपद्य – शबरी(श्रीनरेशमेहता)

प्रकाशक: लोकभारतीप्रकाशन

पहलीमंजिल, दरबारीबिल्डिंग,

महात्मागाँधीमार्ग, इलाहाबाद-211001

#### Unit II 15 h

उपन्यास: सेवासदन-प्रेमचन्द

प्रकाशक: सु मन्त्रप्रकाशन

204 लीलाअपार्टमेंट्स, 15 हेस्टिंग्सरोड

अशोकनगरइलाहाबाद-211001

#### Unit III 15 h

अनुवादअभ्यास-III (केवलहिन्दीसेअंग्रेजीमें)

(पाठ1 to 10)

प्रकाशक: द क्षणभारतप्रचारसभाचेनई-17

#### Unit IV 15 h

पत्रलेखन: (औपचारिकयाअनौपचारिक)



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Course Code	Course Name	Category	L	T	P	Credit
191TL1A2FA	FRENCH- II	Theory	4	1	-	3

### PREAMBLE

This course has been designed for students to learn and understand

- To Acquire Competence in General Communication Skills – Oral + Written – Comprehension & Expression
- To Introduce the Culture, life style and the civilization aspects of the French people as well as of France
- To help the students to acquire Competency in translating simple French sentences into English and vice versa

### COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Learn the Basic verbs, numbers and accents	K1
CO2	To learn the adjectives and the classroom environment in France	K2
CO3	Learn the Plural, Articles and the Hobbies	K3
CO4	To learn the Cultural Activity in France	K3
CO5	To learn the Sentiments, life style of the French people and the usage of the conditional tense	K2

### MAPPING WITH PROGRAMME OUTCOMES

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

**S Strong**

**M Medium**

**L Low**



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191TL1A2FA	FRENCH- II	SEMESTER II
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**Total Credits:** 3

**Total Instruction Hours:** 60 h

### Syllabus

**Unit I** – Super! 13 h

• Compétence Culturelle

L'égalité homme/femme

Compétence De communication

INTERACTION:

Exprimer des sentiments, exprimer la joie, le plaisir, le bonheur

• RÉCEPTION ORALE:

Comprendre un jeu radiophonique

• RÉCEPTION ÉCRITE:

Comprendre des annonces

• PRODUCTION ÉCRITE:

Écrire des cartes postales •

Compétence grammaticale

Les noms de professions masculine/féminine

• Le verbe finir et less

Verbes du groupe

en-ir

• Le présent de l'impératif

• Savoir (présent)

• Le participe passé:

Fini, aimé, arrive, dit, écrit

• Quel(s), quelle(s)...

Interrogatif et Exclamatif

• À + infinitive

• Les articles: le, une, des

**Unit II** Quoi? 13 h

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Compétence Culturelle

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• Le 20<sup>ème</sup> siècle:

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Petits progrès Grand progrès

Compétence De communication

- INTERACTION:

Decrirequelque chose, une personne

- RECEPTION ORALE:

Comprendre un message publicitaire

- RÉCEPTION ÉCRITE:

Comprendre un dépliant touristique

- PRODUCTION

ÉCRITE: Écrire des petites annonces

Compétence grammatical

- On
- Plus, moins
- Le verbe aller:
- Present, impératif
- Aller + infinitive
- Le pluriel en -x

**Unit III** – Et après

12 h

Compétence Culturelle

Nouvelles du jour

Compétence De communication

INTERACTION:

Raconteur, situer un récit dans le temps

RÉCEPTION ORALE:

Comprendre une description

RÉCEPTION ÉCRITE:

Comprendre un test

PRODUCTION ÉCRITE:

écrire des cartes postales

Compétence grammaticale

L'imparfait:: quel-Ques forms pour introduire le récit: Il faisait, il y avait, il Était

Un peu, beaucoup, trop, Assez

Trés

COMBATORIA



Présent, impératif

En Suisse, au Maroc, aux Etats-Unis

#### **Unit IV** Maisoui!

12 h

Compétence Culturelle

La génération des 20-30 ans

Compétence De communication

INTERACTION:

Donner son opinion,

Expliquer pourquoi

RÉCEPTION ORALE:

Comprendre des informations à la radio

RÉCEPTION ÉCRITE:

Comprendre un texte informatif

PRODUCTION ÉCRITE:

écrire un mémo de protestation

Compétence grammaticale

Répondre, prendre:

Présent, impératif, part Passé

Parceque pourquoi

Tout/tous, toute/s

Tous/toutes les...

(répétition action)

#### **Unit V** Maisnon!

10 h

•Compétence Culturelle

De la ville à la campagne

Compétence De communication

INTERACTION:

Débat:: exprimer l'accord, exprimer le Désaccord

RECEPTION ORALE:

Comprendre un message sur un répondeur téléphonique

RÉCEPTION ÉCRITE:

Comprendre un témoignage

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PRODUCTION ÉCRITE: Rédiger des petites annonces immobilières

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Compétence grammaticale

Le verbe devoir: Présent et participe passé

Le verbe vivre, présent

Aller + infinitive

Venir+ infinitive

Etre pour/contre

### Text Books

- 1 Marcella Di Giura Jean-Claude Beacco, Alors! New Delhi – 110007: Goyal Publishers Pvt Ltd 86, University Block Jawahar Nagar (Kamla Nagar).



Course Code	Course Name	Category	L	T	P	Credit
191TL1A2MA	MALAYALAM-II PROSE: NON-FICTION	Theory	4	1	-	3

### PREAMBLE

This course has been designed for students to learn and understand

- To develop the writing ability and develop reading skill.
- To learn various concepts and techniques for criticizing literature.
- To learn the techniques for expansion of ideas and translation process.

### COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Learn the fundamentals of novels and stories	K1
CO2	Understand the principles of translation work	K2
CO3	Apply the knowledge writing critical views on fiction	K3
CO4	Build creative ability	K3
CO5	Expose the power of creative reading	K2

### MAPPING WITH PROGRAMME OUTCOMES

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

**S Strong**

**M Medium**

**L Low**



191TL1A2MA	MALAYALAM-II PROSE: NON-FICTION	SEMESTER II
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**Total Credits: 3**

**Total Instruction Hours: 60 h**

### Syllabus

**Unit I** 12 h

Biography

**Unit II** 12 h

Biography

**Unit III** 12 h

Travelogue

**Unit IV** 12 h

Travelogue

**Unit V** 12 h

Travelogue

### Text Books

- 1 Unit III, IV & V: Pottakkadu, S.K. Kappirikalude Nattil. Kottayam: D.C. Books.
- 2 Bhatathirippadu, V.T. Kannerum Kinavum. Kottayam: D.C. Books.

### References

- 1 Dr. George, K.M.(). Jeevacharitrashathyam. (Edn.) Kottayam: N.B.S.
- 2 Dr. Naduvattom Gopalakrishnan. Jeevacharitrashathyam Malayalathil. Trivandrum: Kerala Bhasha Institute.
- 3 Dr. Vijayalam Jayakumar. Athmakathashathyam Malayalathil. (Kottayam: N.B.S.)
- 4 Prof. Ramesh Chandran. Sancharashathyam Malayalathil. (10 Edn.) Trivandrum: Kerala Bhasha Institute.

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Course Code	Course Name	Category	L	T	P	Credit
191EL1A2EA	ENGLISH - II	Language - II	4	0	1	3

### PREAMBLE

This course has been designed for students to learn and understand

- To experience the effect of dialogue, the brilliance of imagery and the magnificence of varied genres
- To strengthen the student's English vocabulary and understanding of English sentence structure
- To communicate effectively and acquire knowledge on the transactional concept of English language

### COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Interpret skills in communication and to shape their attitude	K2
CO2	Develop oral and written language skills in a business context	K3
CO3	Analyze to gain key strategies and expressions for communicating with professionals	K4
CO4	Inspect the knowledge to the corporate needs	K4
CO5	Formulate Inter and Intrapersonal skills	K6

### MAPPING WITH PROGRAMME OUTCOMES

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

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Strong  
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M

Medium

L

Low

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191EL1A2EA	ENGLISH - II	SEMESTER II
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**Total Credits: 3**

**Total Instructions Hours: 60**

### Syllabus

#### **Unit I**      Technical English 10

Communication: Process- Methods- Channels- Barriers of Communications

Phonetics: Basics of phonetics - Consonants and Vowel sounds - Pronunciation Guidelines- Problem Sounds and Differences in Pronunciation

Reading Skills: Skimming and Scanning- Reading Different Kinds of Texts- Types- Developing a Good Reading Speed

Writing Skills: Note- Making and note taking, Summarizing and Paraphrasing- Paragraph Writing: Structure and principles

#### **Unit II**      Business English 11

Structure and Planning of Letters: Elements of Structure- Forms of Layout- Style- Importance and Steps for Planning- Writing Business Letters

Quotation, Order and Tender: Inviting - Sending Quotation letter - Placing Orders- Inviting Tenders

E-mail Correspondence: Structure- Procedure- Style- Guidelines- Jargon and Acronyms- Security Precaution

Seminar and Meetings: Introduction- Organizing a Seminar- Sample Brochure- Conducting and Participating in a Meeting

#### **Unit III**      Professional English 14

Report Writing: Importance- Process- Types- Structure

Memo: Importance- Structure

Notice, Agenda and Minutes: Meeting- Notice- Agenda- Minutes: Preparation- Structure- Delivery

Brochures: Purpose- Audience- Qualities

#### **Unit IV**      Employment Communication 11

Resume Writing : Elements of Resume - difference between CV and Resume - Writing Job Application Art of Conversation: Small Talk- Body Language- Principles of Good Conversation Interview: Organizational role- Goals- Types- Interview Process

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## Group Discussion: Importance- Features- Strategies- Barriers

### Unit V Soft Skills

14

Self - Discovery and Goal Setting: Self - Discovery - What Comprises It?- Goals and Types- Benefits, Areas and Clarity of Goal Setting - Critical thinking

Positive Thinking (PT) and Attitude: Benefits of PT and Attitude- Develop Positive Attitude and Thinking- Drive out Negative Thinking and Attitude

Etiquettes and Manners: Home, Table and Business- Time Management: Nature and Characteristics- Objectives and Significance

Developing Emotional Intelligence (EI): Salient Features- Components of EI- Intrapersonal Development

### Text Books

- 1 Prabha, Dr. R. Vithya & S. Nithya Devi. 2019. Sparkle. (1st Edn.) McGraw - Hill Education. Chennai.
- 2 Rizvi, Ashraf. M. 2018. Effective Technical Communication. McGraw - Hill Education, Chennai.

### References

- 1 Ghosh, B.N. Editor. 2017. Managing Soft Skills for Personality Development. McGraw - Hill Education, Chennai.
- 2 Adams, Katherine L. and Gloria I. Galanes. 2018. Communicating in Groups- Applications and Skills. McGraw - Hill Education, Chennai.
- 3 Koneru, Aruna. 2017. Professional Communication. McGraw - Hill Education, Chennai.
- 4 Koneru, Aruna. 2011. English Language Skills. McGraw - Hill Education, Chennai.
- 5 Sharma, R.C. and Krishna Mohan. 2016. Business Correspondence and Report Writing. 5th Edn. McGraw - Hill Education, Chennai.





Course Code	Course Name	Category	L	T	P	Credit
195IB1A2CA	CORE: FINANCIAL ACCOUNTING II	CORE	4	1	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- The conceptual principles and to develop as an expertise in handling the accounts.
- The structure of income statements, claims & Balance sheet relating to Branches, Royalties.
- The maintenance of accounts of Partnership firms.

### COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Interpret and explain the performance of branches and familiarize the accounting treatments of royalties.	K2,K3,K4
CO2	Demonstrate the procedure in Departmental accounting and to understand the accounting treatment for hire purchase system.	K2,K3,K4
CO3	Understand the concepts of partnership accounting and the accounting treatment of admission of partners	K2,K3,K4
CO4	Interpret the financial result after retirement and death of a partner.	K2,K3,K4
CO5	Discuss and solve problems relating to insolvency of partners.	K2,K3,K4

### MAPPING WITH PROGRAMME OUTCOMES

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

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**M Medium**

**L Low**

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195IB1A2CA	CORE - III: FINANCIAL ACCOUNTING II	SEMESTER II
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**Total Credits: 4**

**Total Instruction Hours: 60 h**

### Syllabus

#### **Unit I** Branch and Royalty Accounting 12 h

Branch accounts: Dependent branches - Debtor system- Stock and debtors system - Independent branch (foreign branches excluded) -Accounting of royalties- Meaning - Technical terms- Recoupment- Methods of recoupment- Specimen journal entries - Accounting treatment of royalties.

#### **Unit II** Departmental Accounting and Hire Purchase System 12 h

Departmental accounts: Meaning of departments and departmental accounting- Need- Advantages and limitations - difference between department and branch account -Basis for allocation of expenses – Inter departmental transfer at cost or selling price- Hire Purchase system: meaning - features - model journal entries- Default and repossession -Hire Purchase trading account

#### **Unit III** Partnership account : Fundamentals and Admission 12 h

Partnership account : Definition of partnership-Interest on capital -Interest on drawings -Profit and loss appropriation account -Capital account of partners. Admission: Adjustment in the profit sharing ratio - Treatment of goodwill- Revaluation of asset and liabilities -Balance sheet.

#### **Unit IV** Retirement and Death of Partners 12 h

Retirement: Introduction- profit sharing ratio - Treatment of goodwill- Revaluation of asset and liabilities -Balance sheet - Retirement cum Admission of a partner. Accounting treatment of death of a partner.

#### **Unit V** Dissolution and Insolvency of Partners 12 h

Dissolution: Insolvency of Partners-- meaning of insolvent- procedure under insolvency Acts- distinction between insolvency of an individual and a partnership firm - Garner Vs Murray- Insolvency of all Partners - Deficiency A/c - Piecemeal Distribution - Proportionate Capital Method only.

**Note:**Distribution of Marks: 80 % Problem and 20% Theory



## Text Books

- 1 Reddy T S & Murthy A , (2015). Financial Accounting . (6th Edn.) Chennai: Margham Publication.
- 2 Jain S.P & Narang K.L., (2018). Principles of Accountancy. (Edn.) New Delhi : Kalyani Publishers

## References

- 1 Reddy T.S and Murthy A, (Current Edition). Advanced Accountancy. Chennai: Margham Publication.
- 2 Reddy T.S and Murthy A, Venugopal Reddy, (2015). Financial Accounting II. Chennai: Margham Publication.
- 3 Shukla MC, Grewal T.S. & Gupta S.C.,. (2017). Advanced Accountancy. New Delhi: Sultan Chand & Sons.
- 4 Gupta RL & Radhasamy,. (2018). Advanced Accountancy. (Vol I, 13th Edn.) New Delhi : Sultan Chand & Sons.



Course Code	Course Name	Category	L	T	P	Credit
195IB1A2CB	CORE : PRINCIPLES OF MANAGEMENT	CORE	4	1	-	3

### PREAMBLE

This course has been designed for students to learn and understand

- The basic principles of management.
- The steps involved in decision making process in an organization.
- The leadership skills to work in or to run an organization

### COURSE OUTCOMES

On 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,K3,K4
CO2	Learn the steps in planning and decision making	K2,K3,K4
CO3	Obtain the skills to delegate authorities and responsibilities to manage the business organization effectively.	K2,K3,K4
CO4	Know the Recruitment process, motivation and leadership styles	K2,K3,K4
CO5	Comprehend the techniques of control and co-ordination for further implementation and growth	K2,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	M	S	S
CO4	M	S	M	S	M
CO5	S	S	M	S	S

**S Strong**

**M Medium**

**L Low**

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195IB1A2CB	CORE: PRINCIPLES OF MANAGEMENT	SEMESTER II
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**Total Credits: 3**

**Total Instruction Hours: 60 h**

### Syllabus

#### **Unit I** Introduction to Management 12 h

Definition- Nature and scope- Importance- functions of management- Management as an art, science and profession- Scientific management-Henry Fayol's principle of management- Trends and Challenges of Management in global Scenario - Management by objectives(MBO) - Management by exception (MBE).

#### **Unit II** Planning and Decision Making 12 h

Planning: Definition - Nature - Objectives - Nature- Purpose- Functions- Advantages and disadvantages- Process -Type- Planning tools and techniques. Decision making: Traditional and modern techniques- Steps involved in decision making- Limitation.

#### **Unit III** Organizing and Span of Control 12 h

Organizing: Definition- Principles - Types - Importance - Elements of organizing- Process - Delegation of authority -Centralizationand decentralization - Line and Staff relationship- Span of control -Departmentation.

#### **Unit IV** Staffing and Motivation 12 h

Staffing: Meaning and definition - Functions - Recruitment - Importance - Components - Sources of recruitment - Selection process and - Training. Motivation - Importance of motivation- Maslow's theory of motivation - X, Y, Z theories - Techniques of employee motivation. Leadership: Concept and Functions - Types - Qualities of a leader- Leadership traits and styles.

#### **Unit V** Control and Co-ordination 12 h

Control: Meaning and definition - Need and significance of control - Process of control- Techniques of control - Importance of Control - Requirements for effective control. Co-ordination: Need for co - ordination - Techniques involved in co-ordination.



## Text Books

- 1 DinkarPagare,,R (2011). Business Management. (5th Edn.) New Delhi:Sultan Chand & Sons.
- 2 Prasad,L.M. (2015). Principles and Practice of Management .(8th Edn.) New Delhi: Sultan Chand & Sons..

## References

- 1 Sharma. R.K. and ShashiK.Gupta, (Year). Principles of Management. New Delhi::Kalyani Publishers,.
- 2 Tripathi& Reddy,. (2004). Principles of Management. New Delhi:Tata McGraw-Hill Education.
- 3 Jayasankar., J. (2015). Principles of Management. Chennai:Margham Publishers.
- 4 Ramaswamy,T (2012). Principles of Management. (8th Edn.) Mumbai:Himalaya Publishing Home PvtLtd..



195IB1A2CP	CORE PRACTICAL : COMPUTER APPLICATION IN BUSINESS - II	SEMESTER II
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**Total Credits:** 2  
**Total Instructions Hours:** 48 h

**S.No****List of Programmes**

- 1 Prepare a student mark list by using the basic features of excel
- 2 Prepare a purchase order in excel and use different formatting option to display the output.
- 3 Calculate the sales revenue using user-defined formulas
- 4 Calculate Average quarterly sales using built- in functions.
- 5 Sorting out of employee pay slip based on salary
- 6 Using filter or advanced filter option for filtering of required sales details.
- 7 Calculate monthly attendance percentage for students using conditional formatting option.
- 8 Create new windows for an active workbook in excel to arrange them in different style.
- 9 Construct pivot table and charts for the purchase order and sales order.
- 10 Construct a table and insert or delete rows in excel using Data forms.
- 11 Using text, date, time functions and advanced paste special techniques.
- 12 Using statistical tools in calculation of mean, median and mode.

**Note** Out of 12 Programmes 8 is compulsory



Course Code	Course Name	Category	L	T	P	Credit
192MT1B2IC	IDC: BUSINESS STATISTICS	IDC	3	1	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- To Solve requirements of a good average and differentiate between average and Dispersion
- To Know Importance and uses of Correlation and Regression Analysis
- To enhance student knowledge in Test of Significance and Chi-Square Test

### COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Learn and know as to how Statistics can be used	K1
CO2	Discuss the main concepts of Measure of Central Tendency and Measure of Dispersion	K2
CO3	Uses of Correlation and Regression	K3
CO4	Demonstrate different components of a Time series	K3
CO5	Analyzing the concept of Test of Significance	K4

### MAPPING WITH PROGRAMME OUTCOMES

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

**S Strong**

**M Medium**

**L Low**





192MT1B2IC	IDC : BUSINESS STATISTICS	SEMESTER II
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**Total Credits: 4**

**Total Instruction Hours: 48 h**

### Syllabus

#### **Unit I**                      Statistics 9 h

Introduction-Origin and Growth of Statistics-Statistics as Data- Collection of Data- Primary and Secondary Data – Methods of Collecting Primary Data and Secondary Data - Classification and Tabulation of Data - Meaning and Objective of Classification-Types of Classification - Diagrammatic and Graphic Presentation - General Rules for Constructing Diagrams-Types of Diagrams-Graphs of Frequency Distributions

#### **Unit II**                      Measures of Central Tendency and Dispersion 9 h

Function of an Average – Characteristics of Typical Average - Limitations -Properties - Mean - Calculation of Mean - Merits of Mean - Demerits of Mean - Median - Calculation of Median - Merits of Median - Demerits of Median - Mode - Calculation of Mode -Merits of Mode - Demerits of Mode - Range - Quartile Deviation – Standard Deviation

#### **Unit III**                      Correlation and Regression 9 h

Types of Correlation – Scatter diagram Method - Coefficient of Correlation -Karl Pearson's Coefficient of Correlation - Merits and Demerits of Correlation- Rank Correlation - Regression - Uses - Difference between Correlation and Regression - Method of Studying Regression – Regression Equations - Regression equation of Y on X - Regression equation of X on Y

#### **Unit IV**                      Analysis of Time Series 9 h

Uses - Time Series Models - Secular Trend - Seasonal Variation - Cyclical Variation - Irregular Variation - Measurement of Secular Trend – Graphic Method - Semi Average Method - Moving Average Method – Method of Least Squares - Method of Simple Averages

#### **Unit V**                      Test of Significance and Chi-Square Test 12 h

Testing of Hypothesis - Standard Error - Test of Significance for Attributes - Test for Proportion of Success - Test for Difference in Proportions - Test of Significance for Large Samples - The Standard error of mean - Testing the difference between means of Two Samples - Test of Significance for Small Samples - Students' t- Distribution - Chi Square Test -Characteristics of Chi Square Test - Degree of Freedom - Chi Square Test of goodness of fit - Chi Square as a test of independence



## Text Book

- 1 Pillai , R.S.N. and Bagavathi ( 2002 ). Statistics . (14th Edn.) New Delhi : S. Chand and Company Ltd .

## References

- 1 Gupta , S.P (2014 ). Statistical Methods. ( 34th Edn.) New Delhi : Sultan chand and sons Educational Publishers .
- 2 Ken Black., ( 2009 ). Business Statistics for Contemporary Decision Making . (4th Edn.) New Delhi : John Wiley and sons Pvt.Ltd.
- 3 Beri , G.C . (2010 ). Business Statistics . (6th Edn.) Chennai : McGraw Hill Education Pvt. Ltd .
- 4 Frank , S Budnick ( 2010 ). Applied Mathematics for Business, Economics and the Social Sciences . ( 4th Edn.) Chennai : McGraw Hill Education Pvt. Ltd .



Course Code	Course Name	Category	L	T	P	Credit
196BM1A2AA	AECC : HUMAN RIGHTS	AECC	2	-	-	2

### PREAMBLE

This course has been designed for students to learn and understand

- To study how human values and personality traits help to develop the characteristics of each individual
- Understanding the moral values towards the enrichment of the society
- Identify the impact of ethics and values on the global development of the current scenario

### COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Understand the concept of human values, personality traits and character formation.	K2
CO2	Acquire the knowledge through value education towards national and global development.	K1
CO3	Introduce the basic concepts of conflict, emotions and adolescent emotions.	K1
CO4	Illustrate the techniques in therapeutic measures like yoga and meditation.	K2
CO5	Learn the concepts of human rights, rights for women and children and domestic violence.	K3

### MAPPING WITH PROGRAMME OUTCOMES

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



196BM1A2AA	AECC : HUMAN RIGHTS	SEMESTER II
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**Total Credits: 2**

**Total Instruction Hours: 24 h**

### Syllabus

**Unit I** Introduction to human values 05 h

Concept of Human Values - Value Education Towards Personal Development - Aim of education and value education - Evolution of value oriented education - Concept of Human values - Types of values - Components of value education - Personal Development: Self analysis and introspection - Sensitization towards gender equality - Physically challenged - Intellectually challenged - Respect to age - Experience - Maturity - Family members - Neighbours - Co-workers - Character Formation towards Positive Personality: Truthfulness - Constructivity - Sacrifice - Sincerity - Self Control - Altruism - Tolerance - Scientific Vision.

**Unit II** Value education and Social values 05 h

Value Education Towards National and Global Development National and International Values: Constitutional or national values - Democracy - Socialism - Secularism - Equality - Justice - Liberty - Freedom and fraternity -Social Values - Pity and probity - Self control - Universal brotherhood - Professional Values - Knowledge thirst - Sincerity in profession - Regularity - Punctuality and faith - Religious Values - Tolerance - Wisdom - Character - Aesthetic values - Love and appreciation of literature and fine arts and respect for the same - National Integration and international understanding.

**Unit III** Global Development on Ethics and Values 04 h

Impact of Global Development on Ethics and Values: Conflict of cross-cultural influences - Mass media - Cross-border education - Materialistic values - Professional challenges and compromise - Modern Challenges of Adolescent Emotions and behave or Sex and spirituality: Comparison and competition - Positive and negative thoughts - Adolescent Emotions - Arrogance - Anger - Sexual instability - Selfishness - defiance.

**Unit IV** Yoga and Meditation 05 h

Therapeutic Measures: Control of the mind through - Simplified physical exercise - Meditation - Objectives - Types - Effect on body - Mind - Soul - Yoga - Objectives - Types - Asanas - Activities: Moralisation of Desires -Neutralisation of Anger - Eradication of Worries - Benefits of Blessings.

**Unit V** Human Rights and Rights of Women and Children 05 h

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Human Rights - Concept of Human Rights - Indian and International Perspectives - Evolution of Human Rights - Definitions under Indian and International

B.Com. (H) (Students admitted during the AY 2019-20)



documents - Broad classification of Human Rights and Relevant Constitutional<sup>49</sup> Provisions - Right to Life - Liberty and Dignity - Right to Equality - Right against Exploitation - Cultural and Educational Rights - Economic Rights - Political Rights - Social Rights - Human Rights of Women and Children - Social Practice and Constitutional Safeguards - Female Foeticide and Infanticide - Physical assault and harassment - Domestic violence - Conditions of Working Women - Institutions for Implementation - Human Rights Commission - Judiciary - Violations and Redressal Violation by State - Violation by Individuals - Nuclear Weapons and Terrorism Safeguards.

## References

1. Brain Trust Aliyar, 2008, Value Education for health, happiness and harmony. Vethathiri publications, Erode.
2. Grose. D. N, 2005, A text book of Value Education. Dominant Publishers and Distributors, New Delhi.
3. Yogesh Kumar Singh & Ruchika Nath, 2005, Value Education, P. H Publishing Corporation, New Delhi.
4. Venkataram & Sandhiya. N, 2001, Research in Value Education, APH Publishing Corporation, New Delhi.
5. Seetharam. R. (Ed), 1998, Becoming a better Teacher Madras Academic Staff College.
6. Brain Trust Aliyar, 2004, Value Education for Health, Happiness and Harmony. Vethathiri publications, Erode.
7. Swami Vivekananda, 2008, Personality Development. Advaita Ashrama, Kolkata.
8. Dey A. K, 2002, Environmental Chemistry. New Delhi - Vile Dasas Ltd

*Shy*  
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B.Com. (IB) (Students admitted during the AY 2019-20)



Course Code	Course Category	Course Name	L	T	P	Exam (h)	Max Marks			Credits
							CIA	ESE	Total	
Third Semester										
195CM1A3CB	Core	Cost Accounting	5	1	-	3	25	75	100	4
195IB1A3CA	Core	International Trade Procedures	4	-	-	3	25	75	100	4
195IB1A3CB	Core	International Business Strategy	4	-	-	3	25	75	100	4
195IB1A3CC	Core	Commercial Law	4	-	-	3	25	75	100	4
192MT1B3IB	IDC	Business Mathematics	4	-	-	3	25	75	100	4
195IB1A3SA	SEC	Information Technology	3	-	-	3	25	75	100	3
	GE		2	-	-	3	-	50	50	2
	LoP	Lab on Project	-	-	-	-	-	-	-	-
Part - IV										
191TL1A3AA	AECC - III	Basic Tamil	2					50	50	2
191TL1A3AB		Advanced Tamil								
195CR1A3AA		Women's Rights								
Total			28	2	-	-	-	-	700	27

### EXTRA CREDIT COURSES

The following are the courses offered under self study to earn extra credits:

S. No.	Course Code	Course Name
1	195IB1ASSA	Consumer Behaviour
2	195IB1ASSB	Banking



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Course Code	Course Name	Category	L	T	P	Credit
195IB1A3CA	INTERNATIONAL TRADE PROCEDURES	CORE	4	-	-	4

## PREAMBLE

This course has been designed for students to learn and understand

- The basics of international trade and to learn a depth knowledge on India's foreign trade.
- The types of documentation used in international trade.
- The basic rights and obligations of buyers and sellers outlined by international sale of goods.

## 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 trade and to have the understanding on India's Foreign trade.	K1,K2,K3
CO2	Inculcate the basic knowledge on the Export procedure.	K2,K3,K4
CO3	Learn the various documents involved in International trade.	K2,K3,K4
CO4	Understand the various export promotion measures.	K2,K3,K4
CO5	Enabling the understanding on Import procedures and documentation.	K2,K3,K4

## MAPPING WITH PROGRAMME OUTCOMES

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

**S Strong**

**M Medium**

**L Low**



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195IB1A3CA	INTERNATIONAL TRADE PROCEDURES	SEMESTER III
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**Total Credits: 4**

**Total Instruction Hours: 48 h**

### Syllabus

**Unit I** Legal frame work 9 h

International trade: Meaning- Need and importance of international trade - Commodity composition - Foreign trade development and regulation act (FTDR Act 1992) - Foreign trade regulation rules (FTRR 1993) - Functions of directorate general foreign trade (DGFT) - Indian trade classification (HS) - India's foreign trade policy.

**Unit II** Export Procedure 8 h

Type of exporters -Starting an export firm - Selection of an export product - Market selection -Buyer selection -Registration under GST - Import export code number (IEC) -Export licence - Registration cum membership certificate (RCMC) - Elements of export contract- INCO terms

**Unit III** Export promotions and Institutions in International Trade 9 h

Export promotion councils in India: AEPC- EEPC- APEDA-MPEDA- Commodity boards - International chamber of commerce- Export oriented units (EOUs)- Special Economic Zones(SEZs) - WTO -World bank institutions : IBRD- IDA - IFC - MIGA - ICSID.

**Unit IV** Export -Import finance 10 h

Modes of international payments - Types of credit: Pre-shipment credit - Post-shipment credit - Interest rate - Foreign currency loans - Export credit system in India - Role of reserve bank of India (RBI) in EXIM credit - Authorised dealers

**Unit V** Export- Import Documentation 12 h

Documents related to goods: Invoice - Types of invoice - Packing list - Certificate of origin - Insurance certificate - REX/ GSP certificate -Self declaration/GR forms . Documents related to transport and clearance : Bill of lading/Airway bill - Shipping bill - Bill of entry - Indian Customs and Central Excise (ICE gate).





## Text Books

- 1 Mahajam.M.L, 2015, Export Do It Yourself, [19th ED], Snow White Publications, Mumbai.
- 2 Jeevanandam.C,2012, International Trade, [1st ED], Sultan Chand & Sons, New Delhi.

## References

- 1 Jain Khushpat. S, 2008, Export Import Documentation and Procedure, [5th ED], Himalaya Publishing Company, Mumbai.
- 2 Jain RK, 2020-2021, Customs Law Manual Edition,[63rd Ed], Centax's publication, New Delhi.
- 3 Balagopal T A S, 2004, Export Management, [17th ED], Himalaya Publishing House, Mumbai.
- 4 Francis Cherunilam, 2007, International Business Text & Cases, [4th ED], Prentice Hall of India, New Delhi.



Course Code	Course Name	Category	L	T	P	Credit
195IB1A3CB	INTERNATIONAL BUSINESS STRATEGY	CORE	4	1	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- The specific strategies of global business
- The terms in international business environment
- 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	To obtain knowledge on the concept of business strategy.	K2,K3
CO2	Know the concepts of business environment.	K2,K3,K4
CO3	To comprehend the business level strategies in International business.	K2,K3,K4
CO4	Analyse the corporate level strategies in International business.	K2,K3,K4
CO5	Analyse the Choice of strategy and its implementation	K4,K5

### 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**



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<b>195IB1A3CB</b>	<b>INTERNATIONAL BUSINESS STRATEGY</b>	<b>SEMESTER III</b>
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**Total Credits: 4**

**Total Instruction Hours: 60 h**

### **Syllabus**

#### **Unit I Business Strategy 12 h**

Importance - Challenges -Theories: Mercantilism - Absolute advantage - Comparative advantage - Heckscherohlin - Country similarity - Product life cycle - Global strategic rivalry - Porter's national competitive advantage. The rise of the multinationals - Impact of globalization - Multinational enterprises - Triad and international business

#### **Unit II Business Environment 12 h**

Environment adjustment needs - Vital importance of continuous monitoring - Internal environment: Factor influencing internal environment. External environment: Economic environment - Social and cultural environment - Political and legal environment - Technological environment - Demographic environment - Natural environment

#### **Unit III Business level Strategies 12 h**

Strategic planning models: Porters five forces model -Strategy map - 7's model- SWOT analysis - Gap planning - Blue ocean strategy - BCG matrix.

#### **Unit IV Corporate level strategies 12 h**

Strategic alliances: Licensing - Franchising - Turnkey project - Merger - Acquisitions - Joint venture - Contract Manufacturing - Greenfield Strategy Management contracts -- Foreign direct investment (FDI) - Foreign institutional investor (FII).

#### **Unit V Choice of strategy and its implementation 12 h**

Concept of strategic choice - Choice process - Factors influencing the choice of strategy - Strategic plan. Strategy implementation : Structural implementation - Behavioural implementation - Functional implementation - Issues in strategic implementation



## Text Books

- 1 Alain Verbeke, 2013, International Business Strategy (2ndEd), Cambridge University Press, New Delhi.
- 2 Peter J. Buckley, 2015, International Business Strategy (1stEd), Routledge, United Kingdom.

## References

- 1 Janet Morrison, 2020, the Global Business Environment, (5th Ed), Macmillan Education, United Kingdom.
- 2 Francis Cherunliam, 2020, International Economics, (6th Ed), McGraw Hill Education, New York, United States.
- 3 Rubee Singh and Sangeeta Rani, 2019, International Business Environment, (1st Ed), Educreation Publishing, New Delhi.
- 4 Aimin Yan and Yadong Luo., 2016, International Joint Ventures: Theory and Practice (1stEd), Kindle Edition, Routledge, United Kingdom.



Course Code	Course Name	Category	L	T	P	Credit
195IB1A3CC	COMMERCIAL LAW	CORE	4		-	4

## PREAMBLE

This course has been designed for students to learn and understand

- The basics of Indian Contract Act.
- The fundamental concepts of Law of Contract and relevant laws.
- The rights, duties and responsibilities of various parties entering into business dealings.

## COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Understand the rules governing Indian Contract Act.	K1,K2,K3
CO2	Familiarize the rights and discharges of duties by parties in indemnity, guaranty, bailment and pledge.	K2,K3,K4
CO3	Acquire knowledge of rules governs setting up of agency and termination of agency.	K2,K3 ,K4
CO4	Understand the legal provisions of Sale of Goods act.	K2,K3 ,K4
CO5	Know the legal provisions of the laws relating to business.	K2,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**



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195IB1A3CC	COMMERCIAL LAW	SEMESTER III
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**Total Credits: 4**

**Total Instruction Hours: 48 h**

### Syllabus

#### **Unit I** Indian Contract Act 10 h

Introduction to Indian contract act: Meaning of contract- Difference between contract and agreement- Law of contract- Classification of contract- Essential elements of contract: Offer and Acceptance- essentials of valid acceptance- revocation of offer and acceptance

#### **Unit II** Essential Elements of Contract 10 h

Consideration – Essentials of valid consideration – No consideration no contract – Capacity to contract – Law relating to minor and persons of unsound mind – Persons disqualified by law--Legality of object- Free consent- Coercion- Undue influence- Fraud- Misrepresentation- Mistake.

#### **Unit III** Performance of Contract 9 h

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 IV** Various Forms of Contract 10 h

Contract of indemnity and guarantee – Rights of indemnity holder – Essentials of a valid contract of indemnity and guarantee – Bailment: Rights and duties of bailor and bailee – Pledge: Rights and duties of pawnor and pawnee- Agency: Kinds of Agency- Rights and Duties of Agents- Termination of Agency

#### **Unit V** The Sale of Goods Act 9 h

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, 2016, Elements of Mercantile Law, [29th ED], Sultan Chand & Sons, New Delhi.
- 2 Gogna.P.P.S , 2015, Mercantile Law, Sultan Chand & Sons, New Delhi.

## References

- 1 Kuchhal.M.C., 2013, Mercantile Law, [8th ED], Vikas publications, New Delhi.
- 2 Tulsian P.C, 2015, Mercantile Law for CA Common Proficiency Test (CPT), [2nd Revised ED], Tata McGraw Hill Publishing Company, New Delhi
- 3 Akhileshwar Pathak., 2018, Legal Aspect of Business, [7th ED], McGraw Hill Publishing Company, New Delhi.
- 4 Steven walt, 2019, Commercial Law, [10th ED], Foundation Press, United Kingdom.



Course Code	Course Name	Category	L	T	P	Credit
195CM1A3CB	COST ACCOUNTING	CORE	5	1	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- The Costing Terms in business
- process of Cost Accounting Practice
- The concept of Contract and Job costing

### COURSE OUTCOMES

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

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**



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195CM1A3CB	COST ACCOUNTING	SEMESTER III
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**Total Credits: 4**

**Total Instruction Hours: 72 h**

### Syllabus

**Unit I** Cost Concept and cost sheet 12 h

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 and issue 16 h

Material: Levels of material Control – Need for Material Control – Techniques of inventory control -Perpetual inventory – Periodic 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 – Simple Average – Weighted Average.

**Unit III** Labour Costing and Overheads 15 h

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 – Computation of Machine Hour Rate .

**Unit IV** Process Costing 14 h

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 and Reconciliation 15 h

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

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



## Text Books

- 1 Reddy T.S., and Hari Prasad Reddy Y. 2017. Cost Accounting, Margham Publications, Chennai.
- 2 Jain S.P and Narang K.L. 2014. Cost Accounting, Kalyani Publishers, New Delhi.

## References

- 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 & Priyanka Katyal 2019. Cost Accounting. Vikas Publishing House, New Delhi.



Course Code	Course Name	Category	L	T	P	Credit
192MT1B3IB	BUSINESS MATHEMATICS	IDC	4	-	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- proof of laws of a Set operations and differentiate between Simple interest and compound interest
- importance of Matrix method and simultaneous linear equation of the matrix
- Limits of differentiation and higher derivation in applications

### COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	explain the concept of Set operations	K3
CO2	discuss about Arithmetic and Geometric Progression	K2
CO3	use the concept of matrix operations in solving simultaneous equations	K3
CO4	demonstrate the ideas of differentiation	K3
CO5	solve the maximum and minimum values for a given function	K3

### MAPPING WITH PROGRAMME OUTCOMES

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

**S Strong**

**M Medium**

**L Low**



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COIMBATORE | INDIA

<b>192MT1B3IB</b>	<b>BUSINESS MATHEMATICS</b>	<b>SEMESTER III</b>
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**Total Credits: 4**

**Total Instruction Hours: 48 h**

### **Syllabus**

**Unit I** Set theory AP and GP 10 h

Sets - Types of sets - Venn diagram - Set operations - Union - Intersection - Complement - Difference - Law of Algebras of sets - Duality - Verification of laws - Proof of laws - Arithmetic and Geometric Progression

**Unit II** Interest 10 h

Simple interest - Compound interest - Interest Compounded Continuously - Amount at the changing rates of interest - Nominal and Effective rate of interest - Growth and Depreciation - Sinking fund - Annuities - Present value - Discounting of bills - True discount - Banker's gain

**Unit III** Matrix 10 h

Basic Concepts - Types of Matrices - Addition and Multiplication of Matrices - Determinants - Crammer's Rule - Inverse of a Matrix - Solution of Simultaneous Linear Equations by Matrix Method - Rank of a Matrix

**Unit IV** Limits and Differential Calculus 9 h

Variable - Constants - Functions - Limits of Algebraic functions - Differentiation in one variable - Process of differentiation - Rules of Differentiation - Derivatives of Power Functions - Exponential and Logarithmic Functions

**Unit V** Derivatives 9 h

Meaning of Derivatives - Evaluation of First and Second Order Derivatives - Applications of Simple Derivatives - Elasticity of Demand - Relation between Average and Marginal cost curves - Minimum of Average Cost - Maximum and Minimum Values of a Functions - Order Conditions for Maxima - Profit Maximization - Cost Minimization

**Note:** Theory 20% and Problems 80%



## Text Books

- 1 Navnitham, P.A, 2013, 'Business Mathematics and Statistics', 2nd edition, Jai Publishers, Trichy.

## References

- 1 Das, N.G. & Das J.K., 2012, 'Business Mathematics and Statistics', 1st edition, Mc Graw Hill Education Private Limited, New Delhi.
- 2 Sundaresan & Jayaseelan, 'An Introduction to Business Mathematics and Statistical Methods', 1st edition, Sultan Chand publishers, New Delhi.
- 3 Nag, N.K, 2014, 'Business Mathematics', 1st edition, Kalyani Publishers, New Delhi.
- 4 Asi Kumar Manna, 2018, 'Business Mathematics and Statistics', 1st edition, McGraw Hill Education Private Limited, New Delhi.



Course Code	Course Name	Category	L	T	P	Credit
195IB1A3SA	INFORMATION TECHNOLOGY	SEC	3	-	-	3

## PREAMBLE

This course has been designed for students to learn and understand

- The latest trends in the technological developments
- The basics of various components of computer
- The business implications with information technology.

## COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Understand the concepts of Information Technology.	K1,K2,K3
CO2	Gain knowledge on the various operating systems.	K2,K3,K4
CO3	Study about networking.	K2,K3,K4
CO4	Obtain knowledge on cyber law.	K2,K3,K4
CO5	Aware of needs of security aspects.	K2,K3,K4

## MAPPING WITH PROGRAMME OUTCOMES

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

**S Strong**

**M Medium**

**L Low**



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<b>195IB1A3SA</b>	<b>INFORAMATION TECHNOLOGY</b>	<b>SEMESTER III</b>
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**Total Credits: 3**

**Total Instruction Hours: 36 h**

### **Syllabus**

#### **Unit I      Input and Output Devices      7 h**

Basic components of computer system – Input devices: Pointing device – Typing device – Optical device – Audio device – Output device – Audio output – Visual output – Storage devices – Types – Hardware – Software – System software – Application software

#### **Unit II      Operating System      8 h**

Meaning – Functions – Operation of operating system – Structure of operating system – features – Advanced operating system –Types (Dos, Windows, UNIX, LINUX)

#### **Unit III      Networking      7 h**

Introduction to network and networking –Types – Local area network – Metropolitan area network – Wide area network – Intranet – Internet – Uses and benefits of networking – Server client based network – Peer to peer networks – Cloud storage

#### **Unit IV      Cyber Law      7 h**

Need for cyber law – Concept of cyberspace – E-commerce in India- Virus and worms – Types of viruses- Phishing – Methods – Types of phishing – Scams- Identify Theft (IDTheft) – Types – Techniques – Crypto currency

#### **Unit V      Security Aspects      7 h**

Introduction – Technical aspects of encryption – Digital signature – Data security – Computer crime – Factors influencing computer crime – Strategy for prevention of computer crime – Information technology act – IT Amendment Act – Internet -of- things



## Text Books

- 1 Rajaraman., 2018, Introduction to Information Technology,[3rd ED], PHI Learning, New Delhi
- 2 Rizwan Ahmed, 2016, Cyber Law, Margham Publications, Chennai.

## References

- 1 Rattan, Vijay Rattan, 2019, Cyber Law & Information Technology ,[17th ED] Bharat Law House Pvt.Ltd, Delhi.
- 2 Vakul Sharma, Seema Sharma, 2019.Information Technology Law and Practice, [6th ED], Lexis Nexis, New York.
- 3 Rakesh Kumar, Ajay Bhupen Jaiswal., 2017, Cyber Laws, APH Publishing Corporation, Delhi.
- 4 Rohatgi, Karare, 2018, Guide to Cyber Law &Crimes, [3rd ED], Whytes &Co, India.





<b>195IB1A3GA</b>	<b>INTERNATIONAL BUSINESS</b>	<b>SEMESTER III</b>
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**Total Credits: 2**

**Total Instruction Hours: 24 h**

### **Syllabus**

**Unit I** International Business 5 h

International Business – Introduction – Scope – Importance – Barriers – Globalization – Foreign trade policy.

**Unit II** Entry Strategies 5 h

Entry Strategies – Licensing – FDI – Merger and acquisition – Joint venture – Contract – Turn key – International Trade Process.

**Unit III** International Institutions 5 h

International Institutions – WTO – IMF – SAARC – BRICS – UNCTAD – Multinational companies

**Unit IV** International Business Environment 4 h

International business environment – Political and legal – Economic environment – Cultural environment – Technological environment.

**Unit V** Transportation 5 h

Role of intermediaries – Freight forwarders – Freight broker – Stevedores – Shipping agents – Logistics companies – Type of ships



## Text Books

- 1 Sankaran. S, 2012. International Business Environment, [Reprint], Margham publications, Chennai.
- 2 Krishnaveni Muthiah, 2010, Logistics Management World Seaborne Trade, [2nd ed], Himalaya Publishing House, Mumbai.

## References

- 1 Nidhi Gautam, 2010, International Business, [1st ed] , Vayu Education of India, New Delhi.
- 2 Francis Cherunilam, 2012, International Trade and Export Management, [17th Revised edition], Himalaya Publication House, Mumbai. .
- 3 Dr. A. Mustafa, 2013, International Business Management, [1st ed], Kalyani Publishers, Chennai.
- 4 Jeevanandam. C, 2012, International Trade (policy, practice, procedures & documentation), Sultan Chand & Sons, New Delhi.



195IB1ASSA	SELF STUDY I: CONSUMER BEHAVIOUR	SEMESTER III
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Total Credit: 1

## Syllabus

### Unit I Consumer Behaviour

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

### Unit II Consumer research

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

### Unit III Behavioural Learning

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

### Unit IV Behaviour Strategies

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

### Unit V Decision Making

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

### Text Books

- 1 Leon G. Schiffman and Leslie Lazar Kanuk, 1998, "Consumer Behaviour", 6th Ed, Prentice Hall of India, New Delhi.
- 2 Paul Green Berg, 2002, "Customer Relationship Management", Tata McGraw Hill, New Delhi.

### References

- 1 Barry Berman and Joel R Evans, 2006, "Retail Management – A Strategic Approach", 10th Ed, Prentice Hall of India, New Delhi.



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Gibson G Vedamani, 2004, "Retail Management – Functional Principles and Practice", 2nd Ed, Jaico Publishing House, Mumbai.

B.Com. (IB) (Students admitted during the AY 2019-20)

195IB1ASSB	SELF STUDY II: BANKING	SEMESTER III
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Total Credit: 1

### Syllabus

#### Unit I Banking

Introduction to banking- Definition of banker and customer – Relationships between banker and customer – Special feature of RBI- Banking regulation Act 1949- RBI credit control .

#### Unit II Types of bank deposits

Types of bank deposits-Forms of advances: Cash credit, Overdraft, Loan, Purchase and Discounting of bills . Loans: Housing Finance, Personal loans, and Educational loans.

#### Unit III Cheques

Payment of cheques-Collection of cheques- Statutory protection - Duties to paying banker and collection banker.

#### Unit IV Forms of securities

Forms of securities – Lien- Pledge- Hypothecation and advance against the documents of title to goods – Mortgage.

#### Unit V Technology in Banking

Technology based products in banking – ATMs – Home banking- MICR cheques - Electronic Funds Transfer (EFTs) – Internet banking – Real Time Gross Settlement (RTGS) – Security considerations.

#### Text Books

- 1 Sundharam and Varshney, Banking theory Law & Practice, Sultan Chand & Sons.,New Delhi.
- 2 Sreevatsava.P.k, 2020, “Banking Theory and Practice”, 12th Ed, Himalaya Publishing House, Mumbai.

#### References

- 1 Natarajan & Gordon, 2019,” Banking Theory, law and Practice”, 27th Ed, Himalaya Publishing House, Mumbai.
- 2 Sanjay Soni and Vinayak Aggarwal - Computers and banking”, Sultan Chand & Sons, New Delhi





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*B.Com. (IB) (Students admitted during the AY 2019-20)*

191TLIA3AA	பகுதி - 4 : அடிப்படைத்தமிழ்தாள் : 1(Basic Tamil )	SEMESTER III
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Total Credits: 2

Total Instruction Hours: 24 h

இளங்கலை 2019-20ஆம் கல்வியாண்டு முதல் சேர்வோர்க்குரியது (10 மற்றும் 12 - ஆம் வகுப்பு வரை தமிழ் மொழிப்பாடம் பயிலாதவர்களுக்கு) (பருவத் தேர்வு உண்டு )

அலகு : 1 தமிழ் மொழியின் அடிப்படைக் கூறுகள் 12 h

அ) எழுத்துகள் அறிமுகம் :

1. உயிர் எழுத்துக்கள் - குறில் , நெடில் எழுத்துகள்
2. மெய் எழுத்துக்கள் - வல்லினம், மெல்லினம், இடையினம்
3. உயிர்மெய் எழுத்துக்கள்

ஆ) சொற்களின் அறிமுகம்: பெயர்ச்சொல், வினைச்சொல் - விளக்கம் (எ.கா.)

அலகு : 2 குறிப்பு எழுதுதல் 12 h

1. பெயர், முகவரி, பாடப்பிரிவு , கல்லூரியின் முகவரி
2. தமிழ் மாதங்கள்(12), வாரநாட்கள்(7),
3. எண்கள் (ஒன்று முதல் பத்து வரை), வடிவங்கள், வண்ணங்கள்
4. ஊர்வன, பறப்பன, விலங்குகள், மனிதர்களின் உறவுப்பெயர்கள்
5. ஊர்களின்பெயர்கள் (எண்ணிக்கை 10)
6. பயிற்சிப் பகுதி (உரையாடும் இடங்கள்) : வகுப்பறை, பேருந்து நிலையம், சந்தை

வினாத்தாள் அமைப்பு முறை -

மொத்த மதிப்பெண்கள் - 50

சரியான விடையைத் தேர்வு செய்தல்	பகுதி -அ	10x2=20
அரைப்பக்க அளவில் விடையளிக்க	பகுதி -ஆ	03x5=15
இரண்டு பக்க அளவில் விடையளிக்க	பகுதி-இ	01x15=15

குறிப்பு:

- அனைத்து அலகுகளில் இருந்தும் வினாக்கள் அமைதல் வேண்டும்
- பகுதி ஆ மற்றும் இ -க்கான வினாக்கள் இது அல்லது அது என்ற அடிப்படையில் அந்தந்த அலகுகளில் அமைதல் வேண்டும்



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### Text Books

- 1 அடிப்படைத் தமிழ். 2019. தொகுப்பு : தமிழ்த் துறை, டாக்டர் என். ஜி.பி. கலை மற்றும் அறிவியல் கல்லூரி, நியூ செஞ்சுரி புக் ஹவுஸ்(பி)லிட். சென்னை

### References

- 1 ஒன்றாம் வகுப்பு பாடநூல் - தமிழ்நாடு அரசு பாடநூல் கழகம்
- 2 வலைதள முகவரி : <http://tamilvu.org>



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191TLIA3AB	பகுதி - 4 : சிறப்புத் தமிழ் தாள் : 1 (Advanced Tamil )	SEMESTER - III
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Total Credits: 2

Total Instruction Hours: 24 h

இளங்கலை 2019- 2020 ஆம் கல்வியாண்டு முதல் சேர்வோர்க்குரியது (10 மற்றும் 12 - ஆம் வகுப்புகளில் தமிழ் மொழிப்பாடம் பயின்றவர்களுக்கு உரியது)(பருவத் தேர்வு உண்டு )

அலகு - 1 மரபுக் கவிதைகள் 05 h

அ) பாரதியார் கவிதைகள்

- தமிழ்நாடு
- மனதில் உறுதி வேண்டும்
- வருகின்ற பாரதம் (பா.எண்.5-8)

ஆ) பாரதிதாசன் கவிதைகள்

- இன்பத்தமிழ்
- நீங்களே சொல்லுங்கள்
- வாளினை எட்டா!

இ) தாராபாரதி கவிதைகள்

- வேலைகளல்ல வேள்விகள்

அலகு - 2 புதுக்கவிதைகள் 05 h

- கம்பன் கவியரங்கக் கவிதை - மு.மேத்தா
- தமிழா! நீ பேசுவது தமிழா! - காசியானந்தன்
- நட்புக் காலம் (10 கவிதைகள்) - அறிவுமதி கவிதைகள்

அலகு - 3 இலக்கணம் 04 h

- வல்லினம் மிகும் மற்றும் மிகா இடங்கள்
- ர, ற, - ல, ழ, ள - ந, ண, ன - ஒலிப்பு நெறி, பொருள் வேறுபாடு அறிதல்

அலகு - 4 கடிதங்கள் எழுதுதல் 05 h

- பாராட்டுக் கடிதம்
- நன்றிக் கடிதம்
- அழைப்புக் கடிதம்
- அலுவலக விண்ணப்பங்கள்

அலகு - 5 பாடம் தழுவிய வரலாறு 05 h

- பாரதியாரின் இலக்கியப் பணி
- பாரதிதாசனின் இலக்கியப்பணி
- முற்பகுதி, புதுக்கவிதை - விளக்கம்



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வினாத்தாள் அமைப்பு முறை -	மொத்த மதிப்பெண்கள் - 50
சரியான விடையைத் தேர்வு செய்தல்	பகுதி -அ
அரைப்பக்க அளவில் விடையளிக்க	பகுதி -ஆ
இரண்டு பக்க அளவில் விடையளிக்க	பகுதி-இ
	10x1=10
	05x3=15
	05x5=25

#### குறிப்பு:

- பகுதி -அ அனைத்து அலகுகளில் இருந்தும் இரண்டு வினாக்கள் அமைதல் வேண்டும்
- பகுதி ஆ மற்றும் இ -க்கான வினாக்கள் இது அல்லது அது என்ற அடிப்படையில் அந்தந்த அலகுகளில் அமைதல் வேண்டும்

#### Text Books

- 1 சிறப்புத் தமிழ் . 2019. தொகுப்பு: தமிழ்த் துறை, டாக்டர் என். ஜி.பி. கலை மற்றும் அறிவியல் கல்லூரி, நியூ செஞ்சுரி புக் ஹவுஸ்(பி)லிட். சென்னை

#### References

- 1 புலவர் சோம. இளவரசு - 2014. இலக்கிய வரலாறு, மணிவாசகர் பதிப்பகம், சென்னை - 108
- 2 வலைதள முகவரி : <http://tamilvu.org>



<b>195CR1A3AA</b>	<b>WOMEN'S RIGHTS</b>	<b>SEMESTER III</b>
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**Total Credits: 2**

**Total Instruction Hours: 24h**

### **Syllabus**

#### **Unit I Rights to Infant & Child 4 h**

Issues for women in India- Law relating to Female infanticide-Rights to the survival of a child-Child Labour- Child trafficking –Child Marriage- Protection of Children against Sexual Offences Act 2012 (POCSO)

#### **Unit II Rights to women 5 h**

Matrimonial protection-Protection against dowry-Protection to pregnancy-Sexual offences-Law relating to work Place- Directive principles of Constitution (Article 39 a, d, e & Article 42, 43 & 46) - Trafficking of women

#### **Unit III Laws for Senior Citizen women 5 h**

Constitutional Rights –Personal Laws- The Tamil Nadu Maintenance and Welfare of Parents and Senior Citizens Rules in 2009- The National Council for Older person- Government Provisions for elderly persons

#### **Unit IV Civil and Political Rights of Women 5 h**

Right of inheritance-Right to live with decency and dignity-The Married women's Property Act 1874-Personal law women's right to property-Women Reservation Bill-National Commission for Women-Political participation Pre independent political participation of women-Participation of Women in post independent period

#### **Unit V International convention on Womens' Right 5 h**

Convention on the Elimination of All Forms of Discrimination against Women(CEDAW)-United Nations population Fund(UNFPA)-Protocol to the African Charter on the rights of women in Africa-Convention on the Nationality of Married women-Convention on the political rights of women- Inter-American convention on granting of civil and political rights for women-Universal declaration of Human rights



## Text Books

- 1 Women & Law(2009)-Krishna Pal Malik-Allahabad Law University, Delhi

## References

- 1 Women's Human Rights in India(2019)-Christian Foster and Jaya Sagade- Routledge India  
Justice for Women: Concerns and Expressions (2008)-Anand AS –Universal Law  
Publishing Co.
- 2

*[Handwritten signature]*  
14/5/2020

Department of Commerce (IB)  
Dr. N. G. P. Arts and Science College  
Coimbatore – 641 048



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*B.Com. (IB) (Students admitted during the AY 2019-20)*

Course Code	Course Category	Course Name	L	T	P	Exam (h)	Max Marks			Credits
							CIA	ESE	Total	
Fourth Semester										
Part – I										
195IB1A4CA	Core	World Economic Resources	4	2	-	3	25	75	100	3
195IB1A4CB	Core	Financial Markets and Instruments	4	2	-	3	25	75	100	3
195IB1A4CC	Core	Brand Management	4	2	-	3	25	75	100	3
196BM1A4IB	IDC	Retail Management	4	1	-	3	25	75	100	4
195IB1A4SA	SEC	Business Communication	3	-	-	3	25	75	100	3
195IB1A4GA	GE		2	-	-	3		50	50	2
	LoP	Lab on Project								
Part – II										
191TL1A4AA	AECC - IV	Basic Tamil	2	-	-	-	-	50	50	2
191TL1A4AB		Advanced Tamil								
192PY1A4AA		General Awareness								
Total			23	7	-				600	20

*Signature*  
30/11/2020

BoS Chairman/HoU  
Department of Commerce  
Dr. N. G. P. Arts and Science College  
Coimbatore - 641 048



Dr. NGPASC

COIMBATORE | INDIA

B.Com. (IB) (Students admitted during the AY 2019-20)

Course Code	Course Name	Category	L	T	P	Credit
195IB1A4CA	WORLD ECONOMIC RESOURCES	CORE	4	2		3

### PREAMBLE

This course has been designed for students to learn and understand

- The better management of natural resources.
- The different environmental considerations for trade.
- The awareness about conventional resources.

### COURSE OUTCOMES

On 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.	K3
CO2	Identify different environment supporting trade	K3
CO3	Ability to understand allied resources of agriculture.	K3
CO4	Analyze the importance of conventional energy.	K4
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**

195IB1A4CA	WORLD ECONOMIC RESOURCES	SEMESTER IV
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**Total Credits: 3**

**Total Instruction Hours: 72 h**

### **Syllabus**

**Unit I** Nature of resources 14 h

Meaning and nature of resources - Need for resource consciousness - Major natural regions - Equatorial, Tropical, Temperate, Polar regions.

**Unit II** Resources and distribution 14 h

World population - Agricultural resources - Food crops - Industrial crops other crops - Fish resources - Animal resources - Forest resources.

**Unit III** Energy Resources 15 h

Energy resources - Coal, Petroleum and Natural gas, Electric, Power - Mineral resources.

**Unit IV** Industrial Resources 15 h

Manufacturing industries - Textile industries - Iron and steel industries - Engineering industries - Chemical industries - Sugar, Paper, Cement industries.

**Unit V** Infra Resources 14 h

Economics of transportation - Land, Air, Water transportation - Ports and harbors.

## Text Books

- 1 Khanna KK and Gupta A, 2012, "Economic and Commercial Geography", 8th Edition, Sultan Chand & Sons, New Delhi
- 2 Chadwick Dearing Oliver, 2018, "Global Business and Environment", Cambridge University Press, Cambridge.

## References

- 1 Zimmermann, 1972, "World Resources and Industries", Joanna Cotler Books, New Delhi
- 2 Agarwal M.C., Munga J.R, 2012, "World Resources and Trade", Trade National Publishing House, New Delhi
- 3 Dasgupta A, 1970, "Economic and commercial geography", Calcutta publisher, Kolkotta
- 4 Edward B. Barbier, 2005, "Natural Resources and Economic Development", Cambridge University Press, Cambridge

Course Code	Course Name	Category	L	T	P	Credit
195IB1A4CB	FINANCIAL MARKETS AND INSTRUMENTS	CORE	4	2		3

### PREAMBLE

This course has been designed for students to learn and understand

- The financial services and markets in the Indian financial system.
- The workings of financial markets and international financial instruments.
- The management of financial markets in an international context.

### COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Understand the financial system and financial regulators in India	K3
CO2	Ability to understand money, capital and bond markets operations	K4
CO3	Ability to learn the operations of stock and derivative markets	K4
CO4	Insight into functioning of foreign exchange markets and foreign rate determination	K4
CO5	Understand the different international financial instruments	K4

### MAPPING WITH PROGRAMME OUTCOMES

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

**S Strong**

**M Medium**

**L Low**





195IB1A4CB	FINANCIAL MARKETS AND INSTRUMENTS	SEMESTER IV
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**Total Credits: 3**

**Total Instruction Hours: 72 h**

### Syllabus

#### **Unit I** Financial system 14 h

Introduction: Meaning - Classification of financial system - Financial system and economic development - An overview of Indian financial system - Financial regulators in India: RBI, Ministry of corporate affairs, SEBI, IRDA, and Financial conglomerates.

#### **Unit II** Money, Capital & Bond markets 14 h

Money market: Functions, organization and instruments - Role of central bank in money market- Indian money market- An overview. Capital markets: Functions, organization and instruments. Indian debt market: Corporate debt market- Development of corporate bond market abroad.

#### **Unit III** Stock & Derivative market 15 h

Classification of stock market and securities - IPO, Stock exchanges, Stock market indices-Micro structure in stock market- Derivatives market - Types of derivatives- Important concepts used in derivatives market - Pricing of futures, options and swaps.

#### **Unit IV** Foreign exchange market 15 h

Foreign exchange market structure-Risk management in foreign exchange market- Exchange rate determination -Foreign capital - FDI & FII - Central bank intervention in foreign exchange market.

#### **Unit V** International financial instruments 14 h

International bonds: Foreign bonds - Euro bonds - Straight bonds-Convertible bonds - Cocktail bonds - Short and medium term instruments: Euro notes - Euro commercial papers -Medium term euro notes - Issue of American depository receipts and global depository receipts - Guidelines on their issue.



## Text Books

- 1 Bhole, L.M., 2004, “Financial Markets and Institutions”, 4th Edition, McGraw Hill Publishing Company, New Delhi
- 2 Pathak, 2013, “Indian Financial System”, Pearson Education, New Delhi

## References

- 1 Khan and Jain, 2019, “Financial Services”, 10th Edition, Tata McGraw Hill Publishing Company , New Delhi
- 2 Saunders, Anthony & Cornett, Marcia Millon, 2007, “Financial Markets and Institutions”, 3rd Edition, National Publishing House, New Delhi
- 3 Meir G. Kohn, 2004, “Financial Institutions and Markets”, Oxford University Press, New Delhi
- 4 Jeevanandham C, 2020, “Foreign Exchange and Risk Management”, 17th Edition, Sultan Chand & Sons, New Delhi



Course Code	Course Name	Category	L	T	P	Credit
195IB1A4CC	BRAND MANAGEMENT	CORE	4	2	-	3

### PREAMBLE

This course has been designed for students to learn and understand

- The importance of brand and its impacts among the customers.
- The concept of brand extension and co - branding.
- To analyze the brand performance.

### COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Understand the basic principles of branding.	K3
CO2	Create awareness on the key issues in crafting and evaluating brand strategies.	K4
CO3	Improve the skills in delivering persuasive brand presentations.	K4
CO4	Evaluate brand extension and its contribution to parent brand.	K4
CO5	Develop an understanding of brand equity and a range of performance related outcomes.	K4

### 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**



<b>195IB1A4CC</b>	<b>BRAND MANAGEMENT</b>	<b>SEMESTER IV</b>
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**Total Credits: 3**

**Total Instruction Hours: 72 h**

### **Syllabus**

**Unit I**      Basic understanding of brand 14 h

Concepts and process – Significance - Functions of a brand - Elements of a brand – Features - Brand mark and trade mark - Challenges and opportunities - Different types of brands - Store brands – Brand management process – Selecting a brand name.

**Unit II**      Brand strategies 14 h

Building a strong brand – Brand positioning – Process of brand positioning - Brand values - Brand vision - Brand elements - Branding for global markets - Competing with foreign brands – Brand personality – Product related characteristics.

**Unit III**      Brand communications 15 h

Brand image building – Benefits of brand image - Kapferer brand identity prism model - Brand loyalty – Factors influencing brand loyalty – Benefits of brand loyalty – Types - Brand promotion methods - Brand ambassadors – Characteristics of a good ambassador – Celebrities online brand promotions.

**Unit IV**      Brand extension and Co – Branding 15 h

Brand adoption practices – Brand extension - Different types of brand extension - Factors influencing decisions for extension – Re-branding - Re-launching – Objectives of brand re-launch – Steps – Co-branding - Objectives of co-branding – Levels and forms of co-branding

**Unit V**      Brand performance 14 h

Managing brand performance - Brand equity - Factors influencing brand equity - David Aaker's brand equity model - Managing brand equity - Global branding strategies - Brand equity measurement – Importance of brand audit - Brand leverage - Role of brand managers – Qualities of brand manager.



## Text Books

- 1 Kevin Lane Keller and VanithaSwaminathan, 2019. Strategic Brand Management: Building, Measuring, and Managing Brand Equity, [5th ed], Pearson Education.
- 2 Ramesh Kumar, 2002. Managing Indian Brands, Vikas publishing House (P) Ltd., New Delhi.

## References

- 1 Tapan K. Panda, 2016. Product and Brand Management, [1st ed], Oxford University Press
- 2 Kevin Lane Keller, Parameswaran and Jacob, 2015. Strategic Brand Management: Building, Measuring, and Managing Brand Equity, [4<sup>th</sup> ed], Pearson Education.
- 3 Harsh V. Verma, 2012. Brand Management text cases, [4<sup>th</sup> ed], Pearson Education.
- 4 Jagdeep Kapoor, 2005. Brandex, Biztantra, New Delhi.



Course Code	Course Name	Category	L	T	P	Credit
196BM1A4IB	RETAIL MANAGEMENT	IDC	4	1	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- The concept and importance of retail management.
- The global retail management practices.
- The emerging practice of modern retail management.

### COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Understand the retailing infrastructure in Indian climate.	K3
CO2	Enrich the retail domain concepts and practice.	K3
CO3	Inculcate the importance of retail management.	K3
CO4	Learn global retail Management practice.	K3
CO5	Adopt emerging practice of modern retail management.	K3

### MAPPING WITH PROGRAMME OUTCOMES

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

**S Strong**

**M Medium**

**L Low**



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196BM1A4IB	RETAIL MANAGEMENT	SEMESTER IV
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**Total Credits:** 4

**Total Instruction Hours:** 60 h

### Syllabus

**Unit I** Introduction to retailing 12 h

Retailing – Meaning – Characteristics and functions – Retail management – Definition - Retailing channels - Retail industry in India - Importance of retailing - Changing trends in retailing.

**Unit II** Retail market concepts and strategies 12 h

Retail Model and Theories of structural changes in retailing – Classification of retailers and retail markets – Life cycle and phase in growth of retail markets – Methods of customer interaction.

**Unit III** Retail Location Selection 12 h

Retail location strategy – Importance of location decision – Types of location decision and its determining analysis – Selection of shopping Centre or market – Retail location theories – Location assessment procedures factors – Site selection.

**Unit IV** Global retail market 12 h

Strategic planning process for global retailing – Challenges facing global retailers – Factors affecting the success of a global retailing strategy. Drivers of retail change in India – Foreign Direct Investment in retail – Challenges to retail developments in India.

**Unit V** Emerging trends in retailing 12 h

Changing nature of retailing - Organized retailing - Modern retail formats - E-tailing - Challenges faced by the retail sector.



## Text Books

- 1 Retail Management-Chetanbajaj, RahnishTuli and NidhiV.Srivastava, Oxford University Press, New Delhi.
- 2 Michael Havy ,Baston, Aweitz and Ajay Pandit, , 2007, "Retail Management", Sixth Edition, Tata Mcgraw Hill.

## References

- 1 Jain and Singh, 2014 , "Modern Retail Management – Principles and Technique", Regal Publications, New Delhi-27.
- 2 Swapna Pradhan, "Retailing Management – Text and Cases", 2nd Edition 2004 Tata McGraw Hill.
- 3 S.L.Gupta "Retail Management", 2008Wisdom Publications, Delhi.
- 4 Barry Berman & Joel R. Evans, " Retail Management" 2011 Prentice Hall of India, New Delhi.





Course Code	Course Name	Category	L	T	P	Credit
195IB1A4SA	BUSINESS COMMUNICATION	SEC	3	-	-	3

### PREAMBLE

This course has been designed for students to learn and understand

- The concept, process and importance of communication.
- The art of letter writing
- The role of communication in report writing.

### COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Understand and learn the concept of communication.	K3
CO2	Demonstrate and exhibit the procedure in writing business letters.	K3
CO3	Using persuasive and professional language in writing a letter.	K3
CO4	Acquire good business writing skills, to produce effective communications documents.	K3
CO5	Planning for career progression purposes in writing curriculum vitae and preparing for interview.	K3

### MAPPING WITH PROGRAMME OUTCOMES

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

**S Strong**

**M Medium**

**L Low**



<b>195IB1A4SA</b>	<b>BUSINESS COMMUNICATION</b>	<b>SEMESTER IV</b>
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**Total Credits: 3**

**Total Instruction Hours: 36 h**

### **Syllabus**

#### **Unit I**      Concept of Communication 7 h

Meaning – Objectives of communication - Barriers to communication – Importance of effective business communication - Modern communication methods – Process – Channels of communication - Types – Verbal and non – verbal – Formal and informal communication.

#### **Unit II**      Business Letters 7 h

Introduction to business letters - Types of business Letter - Needs – Functions - Kinds - Essentials of Effective Business Letters – Fundamentals of business writing - Parts - Structure of business letter – Layout: Full block, modified block and semi – block.

#### **Unit III**      Business Correspondence 7 h

Trade inquiries – 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 - Sales letters – Objectives and functions – Circular Letters.

#### **Unit IV**      Report Writing 8 h

Introduction - Purpose of report writing – Types – Characteristics of a good report – Structure of business report – Long & short report – Formal & Informal reports – Writing research report – Technical Reports - E- mail content writing.

#### **Unit V**      Personal Correspondence 7 h

Job application letters – Preparation of resume – Letter of acceptance of job offer – Letter of resignation. Interview: Meaning – Objectives - Types of interviews – Group discussion - Public speech – Characteristics of a good speech – Road blocks to good speaking.



## Text Books

- 1 Urmila Rai and Rai S.M, 2019. Business Communication [2nded], Himalaya Publishing House.
- 2 Sehgal and Vandana Khetarpal, 2013. Business Communication, Excel book India.

## References

- 1 Pradhan and Homai Pradhan, 2017. Business Communication [4thed], Himalaya Publishing House.
- 2 Muktha M. Jacob and Chippy S.Bobby, 2018. Business Communication [1sted], Himalaya Publishing House.
- 3 Krishnamacharyulu and Lalitha Ramakrishna, 2018. Business Communication (Text, Cases and Laboratory Manual) [2nded], Himalaya Publishing House.
- 4 Rajeesh Viswanathan, 2019. Business Communication [1sted], Himalaya Publishing House.



<b>195IB1A4GA</b>	<b>GENERIC ELECTIVE : BUSINESS ETHICS</b>	<b>SEMESTER IV</b>
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**Total Credits: 2**

**Total Instruction Hours: 24 h**

### **Syllabus**

**Unit I** Introduction to Business Ethics 4 h

Business ethics - Meaning and definition – Nature of business ethics – Importance of ethics in business – Elements in business ethics.

**Unit II** Managing Ethics 5 h

Management of ethics - Management process and ethics – Managerial performance – Ethical issues – Management by values.

**Unit III** Corporate Social Responsibility 5 h

Concept of Corporate Social Responsibility – Role of management in implementing Corporate Social Responsibility – Responsibility towards environment.

**Unit IV** Ethical leadership 5 h

Introduction to ethical leadership – Leadership styles influencing ethical decisions – Influence of leadership in ethics.

**Unit V** Ethics and Culture 5 h

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.

## References

- 1 A.C.Fernando, 2010, ||Business Ethics and Corporate Governancel||, Pearson Publication, United Kingdom.
- 2 Ghosh, 2012, ||Business Ethics and Corporate Governancel||, Tata McGraw Hill Education Private Limited, New Delhi]



191TL1A4AA	பகுதி - 4 : அடிப்படைத்தமிழ் - தாள் : II (Basic Tamil )	SEMESTER IV
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Total Credits: 2

Total Instruction Hours: 24 h

இளங்கலை 2019-20ஆம் கல்வியாண்டு முதல் சேர்வோர்க்குரியது  
(10 மற்றும் 12 – ஆம் வகுப்பு வரை தமிழ் மொழிப்பாடம் பயிலாதவர்களுக்கு)  
(பருவத் தேர்வு உண்டு )

அலகு : 1

12 h

நீதி நூல்கள்

- I.ஆத்திசூடி - “அறம் செய விரும்பு” முதல் “ஒளவியம் பேசேல்”வரை -12 பாடல்கள்  
II.கொன்றைவேந்தன் - “அன்னையும் பிதாவும் முன்னறி தெய்வம்” முதல்  
“எண்ணும் எழுத்தும் கண் எனத் தகும்” வரை -7 பாடல்கள்

III.திருக்குறள் - 6 பாடல்கள்

1. அகர முதல .....1
2. மனத்துக் கண்.....34
3. இனிய உளவாக .....100
4. தீயவை தீய பயத்தலான்.....202
5. கற்க கசடற .....391
6. கண்ணொடு கண்ணினை.....1100

அலகு : 2

12 h

I. எளிய நீதிக்கதைகளும் வாழ்க்கை முறைகளும்

1. நீதிகாத்த மன்னன்
2. சிங்கமும் முயலும்
3. புத்திசாலி உழவனும் போக்கிரிப் பூதமும்
4. தேனீயும் புறாவும்
5. முயல் கூறிய தீர்ப்பு

II. தமிழகப் பண்பாடுகள்

1. தமிழர் விழாக்கள் - பொங்கல், ஆடிப்பெருக்கு
2. தமிழர் கலைகள் - தெருக்கூத்து, ஓவியம், சிற்பம்
3. தமிழர் விளையாட்டுகள்- ஏறுதழுவுதல், சடுகுடு



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### III . பயிற்சிப் பகுதி

1. படத்திற்கு ஏற்ற சொற்களை எழுதுதல்.
2. சொற்களைத் தொடராக்குதல்.
3. பொருத்துதல்,
4. உரையாடல் பகுதி

**Note:** பயிற்சிப் பகுதியில் வினாக்கள் அமைத்தல் கூடாது

வினாத்தாள் அமைப்பு முறை - மொத்த மதிப்பெண்கள் - 100

பகுதி - அ

சரியான விடையைத் தேர்வு செய்தல் 10x2=20

பகுதி - ஆ

சரியா? தவறா? தேர்ந்தெடுத்து எழுதுக . 10x2=20

பகுதி - இ

ஒரு பக்க அளவில் விடையளிக்க 03x20=60

குறிப்பு:

- அனைத்து அலகுகளில் இருந்தும் வினாக்கள் அமைதல் வேண்டும்
- பகுதி இ -க்கான வினாக்கள் இது அல்லது அது என்ற அடிப்படையில் அந்தந்த அலகுகளில் அமைதல் வேண்டும்

### Text Books

- 1 அடிப்படைத்தமிழ் - 20-21. தொகுப்பு : தமிழ்த்துறை , டாக்டர் என்.ஜி.பி. கலை அறிவியல் கல்லூரி, நியூ செஞ்சுரி புக ஹவுஸ்(பி)லிட். சென்னை-600 098

### References

- 1 ஒன்றாம் வகுப்பு பாடநூல் - தமிழ்நாடு அரசு பாடநூல் கழகம்
- 2 வலைதள முகவரி : <http://tamilvu.org>



191TL1A4AB	பகுதி - 4 : சிறப்புத்தமிழ் - தாள் : II (Advanced Tamil )	SEMESTER - IV
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Total Credits: 2

Total Instruction Hours: 24 h

இளங்கலை 2019- 2020 ஆம் கல்வியாண்டு முதல் சேர்வோர்க்குரியது  
(10 மற்றும் 12 - ஆம் வகுப்புகளில் தமிழ் மொழிப்பாடம் பயின்றவர்களுக்கு உரியது  
(பருவத் தேர்வு உண்டு )

அலகு - 1

05 h

திருக்குறள்

I அறத்துப்பால்

1. இனியவை கூறல் - அதிகார எண் : 10
2. அடக்கமுடைமை - அதிகார எண் : 13

II பொருட்பால்

1. கல்வி - அதிகார எண் : 40
2. உழவு - அதிகார எண் : 104

III இன்பத்துப்பால்

1. தகையணங்குறுத்தல் - அதிகார எண் : 109
2. பிரிவாற்றாமை - அதிகார எண் : 116

அலகு - 2

05 h

கட்டுரைத் தொகுப்பு

I நல்வாழ்வு - டாக்டர் மு.வரதராசன்

1. நம்பிக்கை
2. புலனடக்கம்
3. பண்பாடு

II இளைஞர்களின் ஒளிமயமான எதிர்காலத்திற்கு - கு.வெ. பாலசுப்பிரமணியம்

1. காலக்கணக்கு
2. நற்பழக்கமே செல்வம்

அலகு - 3

05 h

I காப்பியங்கள் - குறிப்பு எழுதுதல்

1. சிலப்பதிகாரம்
2. மணிமேகலை
3. கம்பராமாயணம்
4. பெரியபுராணம்



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**II ஊடகம் - காட்சி ஊடகங்கள்**

1. தொலைக்காட்சி
2. திரைப்படம்
3. இணையம்
4. முகநூல்
5. கீச்சகம்
6. கட்செவி அஞ்சல்

அலகு - 4

05 h

**இலக்கணம் - வழக்கறிதல்**

1. இயல்பு வழக்கு
2. தகுதி வழக்கு

அலகு - 5

04 h

**I படைப்பாற்றல் பகுதி**

கவிதை,கட்டுரை எழுதச்செய்தல் - பொதுத் தலைப்பு

**II பயிற்சிப் பகுதி**

தமிழில் தட்டச்சு செய்தல் - யூனிகோடு எழுத்துருவில்.

**Note:** பயிற்சிப் பகுதியில் வினாக்கள் அமைத்தல் கூடாது

வினாத்தாள் அமைப்பு முறை - மொத்த மதிப்பெண்கள் - 100

பகுதி -அ

சரியான விடையைத் தேர்வு செய்தல்

10x2=20

பகுதி -ஆ

கோடிட்ட இடங்களை நிரப்புக

10x2=20

பகுதி -இ

இரண்டு பக்க அளவில் விடையளிக்க

4x15=60

**குறிப்பு :**

- அனைத்து அலகுகளில் இருந்தும் இரண்டு வினாக்கள் அமைதல் வேண்டும்
- பகுதி இ -க்கான வினாக்கள் இது அல்லது அது என்ற வகையில் அந்தந்த அலகுகளிலிருந்து அமைதல் வேண்டும்.



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### Text Books

- 1 சிறப்புத்தமிழ் 20-21. தொகுப்பு : தமிழ்த் துறை , டாக்டர் என்.ஜி.பி. கலை அறிவியல் கல்லூரி, நியூ செஞ்சுரி புக் ஹவுஸ்(பி) லிட். சென்னை- 600 098

### References

- 1 பேராசிரியர் புலவர் சோம . இளவரசு, எட்டாம் பதிப்பு - 2014, தமிழ் இலக்கிய வரலாறு - மணிவாசகர் பதிப்பகம், சென்னை - 600 108.
- 2 பேராசிரியர் முனைவர் பாக்கியமேரி , முதற் பதிப்பு- 2013, இலக்கணம் - இலக்கிய வரலாறு - மொழித்திறன் -பூவேந்தன் பதிப்பகம், சென்னை-600 004.
- 3 வலைதள முகவரி : <http://tamilvu.org>



192PY1A4AA	AECC : GENERAL AWARENESS	SEMESTER IV
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Total Credits: 2  
Total Instructions Hours: 24 h

S.No	Contents
1	Current Events
2	General Science
3	Geography of India
4	Tamil and Other Literature
5	Inventions and Discoveries
6	Numerical and Mental Aptitude
7	Verbal and Non Verbal Reasoning
8	Socio- Culture and Heritage of India
9	Indian Economy and Political System
10	History of India and Freedom Struggle

### References

- 1 Majid Hussain, Arrora N D, 2019, "General Studies -TNPSC Group -I ", G.K.Publications (P) Ltd. New Delhi
- 2 Aggarwal R S, 2014, "Verbal and Non Verbal Reasoning" S Chand & Company, New Delhi
- 3 Competition Success Review, Competitive Success Publisher, New Delhi
- 4 Pratiyogita Darpan, Pratiyogita Darpan Publishers, Agra.

*[Signature]*  
25/11/2020  
BoS Chairman/HOD  
Department of Commerce (IB)  
Dr. N. G. P. Arts and Science College  
Coimbatore – 641 048



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B.Com. (IB) (Students admitted during the AY 2019-20)

Course Code	Course Category	Course Name	L	T	P	Exam (h)	Max Marks			Credits
							CIA	ESE	Total	
Fifth Semester										
Part - III										
195CI1A5CA	Core - XII	Corporate Accounting	5	1	-	3	25	75	100	4
195IB1A5CA	Core - XIII	Logistics and Supply Chain Management	4	1	-	3	25	75	100	4
195IB1A5CB	Core - XIV	Taxation	4	2	-	3	25	75	100	4
195IB1A5CP	Core Practical - III	Banking and EXIM Documentation	-	-	4	3	40	60	100	2
195IB1A5SA	SEC - III	Human Resource Management	3	-	-	3	25	75	100	3
195IB1A5DA	DSE - I	Organizational Behaviour	4	-	-	3	25	75	100	4
195IB1A5DB		Garment Merchandising								
195IB1A5DC		Business Analytics								
195IB1A5TA	IT	Industrial Training	Grade A to C							
195IB1A5LA	LoP	Lab on Project	-	-	-	-	50	-	50	1
Part - IV										
192MT1A5AA	AECC - IV	Research Methodology	2	-	-	3	-	50	50	2
Total			22	4	4	-	-	-	700	24



Course Code	Course Name	Category	L	T	P	Credit
195CI1A5CA	CORPORATE ACCOUNTING	CORE	5	1	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- To reveal the knowledge about capital structure and final accounts of the company.
- To explain about amalgamation and absorption procedures.
- To analyze the various concepts and techniques for valuation of shares and goodwill.

### COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	List out the types of shares and what basis to issue Shares	K1
CO2	Outline the redemption of preference and debentures	K2
CO3	Explain the procedure and standards of final accounts as per revised schedule to measure performance of business.	K2
CO4	Explain the corporate practice in amalgamation , absorption and reconstruction of companies	K3
CO5	Apply different methods to find out value of goodwill and value of share.	K4

### MAPPING WITH PROGRAMME OUTCOMES

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

**S Strong**

**M Medium**

**L Low**



<b>195CI1A5CA</b>	<b>CORPORATE ACCOUNTING</b>	<b>SEMESTER V</b>
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**Total Credits: 4**

**Total Instruction Hours: 72 h**

### **Syllabus**

**Unit I**      Shares 12 h

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 shares and debentures 15 h

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

**Unit III**      Final Accounts 15 h

Final Accounts of Companies (New Format) -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, Absorption and Reconstruction 15 h

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

**Unit V**      Valuation of Goodwill and Shares 15 h

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.

**Note:80% Problem 20% Theory**



## Text Books

- 1 Reddy.T.S& Murthy.A.,2013, Corporate Accounting, Margham Publications,Chennai.

## References

- 1 Gupta R.L. & Radhaswamy M. 2018. Corporate Accounts, Sultan Chand & Co., New Delhi.
- 2 Dr.Arulanandam M. A, Dr. Raman K.S., (2015). Advanced Accountancy, Part-I, Himalaya Publications, New Delhi.
- 3 N. Maheshwari, Suneel K Maheshwari and Sharad K Maheshwari,(2018). Corporate Accounting, Sixth Edition, Vikas Publishing House, New Delhi.
- 4 Dr. Ashok Sehgal., (2012). Fundamentals of Corporate Accounting, Third Edition, Taxmann Publications Private Limited, New Delhi.



Course Code	Course Name	Category	L	T	P	Credit
195IB1A5CA	LOGISTICS AND SUPPLY CHAIN MANAGEMENT	CORE	4	1		4

### PREAMBLE

This course has been designed for students to learn and understand

- The basic concepts of logistics
- The basic concepts of supply chain management
- The importance of logistics and supply chain management in international trade.

### COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Understand the basic concept of logistics and to create an awareness of its importance in international business	K2
CO2	Learn the various modes of transportation and to gain knowledge regarding ports.	K3
CO3	Educate the concept of containerization	K3
CO4	Acquire the knowledge on basic concept of supply chain management.	K3
CO5	Understand the strategies used in supply chain management and the application of IT in SCM	K3

### MAPPING WITH PROGRAMME OUTCOMES

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

**S Strong**

**M Medium**

**L Low**





<b>195IB1A5CA</b>	<b>LOGISTICS AND SUPPLY CHAIN MANAGEMENT</b>	<b>SEMESTER V</b>
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**Total Credits: 4**

**Total Instruction Hours: 60 h**

### **Syllabus**

**Unit I** Introduction to logistics 12 h

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

**Unit II** Transportation 12 h

Transportation - Modes of transportation - Major, minor ports in India - World major ports - Types of ships- Carriage of goods by sea - Airline industry - Transportation of goods through air- Benefits of air transport -International Air Transport Association (IATA).

**Unit III** Containerization 12 h

Containerization - Origin - Classification- Types of containers - Shipping formalities - Types of cargos and classifications -Ocean freight calculation - Shipping intermediaries - Benefits of containers - ICD & CFS

**Unit IV** Introduction to supply chain management 12 h

Supply Chain Management- Concept - Meaning - Objectives - Importance - Process views of Supply Chain - Decision phase in a supply chain - Process views of supply chain - Demand forecasting in supply chain

**Unit V** Supply chain strategies 12 h

Supply Chain Drivers - structuring drivers - Cross functional drivers -Supply Chain Network Design - supply chain strategies - Information Technology in a Supply Chain - The role of IT in a supply chain - The supply chain IT framework.



## Text Books

- 1 Sudalaimuthu.S and Antony Raj. 2009. Logistics Management and International Business. [1st Ed]. PHI.
- 2 Sunil Chopra and Peter Meindl. 2018. Supply Chain Management: Strategy, Planning and Operation. [7th ed]. Pearson Education., Inc.

## References

- 1 Rai Usha Kiran.2010. Export - Import and Logistics Management. [2nd Ed]. PHI Publishing House
- 2 Pierre A. David. 2014. International Logistics: The Management of International Trade Operation. [4th Ed].Cicero Books.
- 3 Daniel Stanton. 2020. Supply Chain Management for Dummies.[2nd ed]. John Wiley & Sons, Inc
- 4 Robert. B. Handfield & Ernest. L. Nichols Jr, 2012. Introduction to Supply Chain Management.[2nd Revised ed].PHI Learning Pvt., Ltd.



Course Code	Course Name	Category	L	T	P	Credit
195IB1A5CB	TAXATION	CORE	4	2		4

### PREAMBLE

This course has been designed for students to learn and understand

- The revised provisions of The Income Tax Act of 1961.
- The various provisions of indirect taxation
- 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	K4
CO2	Understand the computation of income from house property and profits and gains from business and profession	K4
CO3	Understand the basic principles underlying the Indirect Taxation Statutes	K4
CO4	Educate the basic concepts of GST	K4
CO5	Understand the procedure in filing of returns under GST and to familiarize the customs act.	K4

### MAPPING WITH PROGRAMME OUTCOMES

COs/POs	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**



<b>195IB1A5CB</b>	<b>TAXATION</b>	<b>SEMESTER - V</b>
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**Total Credits: 4**

**Total Instruction Hours: 60 h**

### **Syllabus**

#### **Unit I      Income Tax      12 h**

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/S16.

#### **Unit II      Income from House Property      12 h**

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      Introduction to Indirect Tax)      12 h**

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- GSTlaw-GSTlevy-FeaturesofGST-Taxessubsumedundergoodsandservices-Benefits of goods and services tax -GST rate structure .

#### **Unit IV      GST: Levy and Collection      12 h**

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- Exclusive in value of supply -Valuation Rules. Procedures under GST: Registration under GST -Filling of Returns.

#### **Unit V      Customs Law      12 h**

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)

Note: 80% Theory and 20% problem



## Text Books

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

## References

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



195IB1A5CP	CORE PRACTICAL III: BANKING AND EXIM DOCUMENTATION	SEMESTER V
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**Total Credits:** 2

**Total Instructions Hours:** 48 h

S.No	Contents
1	Introduction to Accounts Filing: Account opening – Savings Account – Current Account – Recurring deposit – Fixed deposit – Term deposit – ATM Application form – Know your customer form (KYC).
2	Negotiable Forms I: Payment – Paying Slip – Cash – Cheque – Demand Draft–Cash Withdrawal Form – Cheque –DD Application Form– Fund transfer form
3	Fund Support: Loan – Housing Loan – Vehicle Loan – Jewel Loan – Agri Loan – Pledge – Mortgage – Forfeiting of Property – Termination of Loan– Education Loan
4	Transactions in Banking: NEFT – RTGS – IMPS– Clearance of Cheque – UPI – BHIM
5	ForEx Account: Opening of NRI account, NRO account and NRE account.
6	Registration Forms for Exporter: Permanent Account Number(PAN)- Import Export Code(IEC)
7	Registration in EPCs': APEDA- MPEDA- AEPC- EEPC -Registration Cum Membership Certificate(RCMC)
8	Basic Export Documents: Commercial Invoice-Consular Invoice-Packing List-Certificate of origin-Certificate of Insurance-Shipment Advice – Shipment Checklist
9	Transportation Documents: Bill of Lading – Mate Receipt- Airway Bill- Combined Transport Document (CTD)- Shipping Bill
10	PAYMENT and Exchange Regulatory: Letter of Credit Opening form for import-Bill of Exchange-Bank Certificate of Payment-FIRC – Foreign Inward Remittance Certificate-E-BRC-Bank Realization Certificate-Exchange Control Declaration Form – Freight Payment Certificate – Bill of Export
11	Import Document-Bill of Entry for Home Consumption-Bill of Entry for Warehouse-Bill of Entry for Ex. Bond Clearance for Home Consumption- EDI declaration Form for Import
12	ICEGATE, DGFT Website overview

**Note:** Out of 12 Programmes all 12 is compulsory



Course Code	Course Name	Category	L	T	P	Credit
195IB1A5SA	HUMAN RESOURCE MANAGEMENT	SEC	3			3

### PREAMBLE

This course has been designed for students to learn and understand

- The importance of human resource management.
- The process of job evaluation and performance appraisal.
- The necessity of managing the stress.

### COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Understand the contribution of social work to the field of human resource management	K2
CO2	Emphasize the importance of job analysis and recruitment	K3
CO3	Learn the processes of employee training	K3
CO4	Ability to demonstrate modern methods of performance appraisal	K3
CO5	Learn about job satisfaction and how to manage stress	K3

### MAPPING WITH PROGRAMME OUTCOMES

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

**S Strong**

**M Medium**

**L Low**



<b>195IB1A5SA</b>	<b>HUMAN RESOURCE MANAGEMENT</b>	<b>SEMESTER V</b>
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**Total Credits: 3**

**Total Instruction Hours: 36 h**

### **Syllabus**

**Unit I** Human resource management 7 h

Human resource management - Introduction - Characteristics - Scope of HRM- Objectives - Importance and Functions of HRM - Qualities of human resource manager - Role of human resource manager. Human Resource Planning - Concept - Objective-Need and Importance - Process - Levels - Problems

**Unit II** Job analysis & recruitment 8 h

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

**Unit III** Placement & employee training 7 h

Placement and Induction-Concept of placement and induction - objectives - advantages- Steps to make induction effective. Employee Training - Concept - Need -Importance- Types -Objective -Design - Methods -Evaluating training effectiveness.

**Unit IV** Performance appraisal & evaluation 7 h

Performance Appraisal- Concept - Objective - Importance - Process - Problems - Essentials - Methods - Performance appraisal through MBO - 360 degree appraisal techniques- Performance Management. Job Evaluation - Concept - Objectives - Process - Advantages - Limitations - Essentials - Methods.

**Unit V** Job satisfaction & stress management 7 h

Job Satisfaction - Concept - Measurement - Determinants. Quality of work life - Concept -Measure -Dimension - Principles. Management of Stress - Concept - Sources - Consequences - Coping with stress - Methods of stress management.





## Text Books

- 1 Gupta C.B, 2015, "Human Resource Management",15thEdn, Sultan Chand & Sons
- 2 Gary Dessler,2015, "Human Resource Management",14thEdn, Prentice Hall Of India

## References

- 1 Venkataratnam C.S &Srivastava B, 2004, "Personnel Management and Human Resources",McGraw Hill Education
- 2 Werner & Desimone,2006 "Human Resource Development" Cengage learning
- 3 Garry Dessler&Varkey, 2009, " Human Resource Management", Pearson, New Delhi
- 4 Uday Kumar Haldar,2009,"Human Resource development" ,Oxford University Press



Course Code	Course Name	Category	L	T	P	Credit
195IB1A5DA	ORGANISATIONAL BEHAVIOUR	DSE	4			4

### PREAMBLE

This course has been designed for students to learn and understand

- The basic concepts of Organizational behavior.
- The concepts of personality, motivation and perception.
- The Organizational climate and culture.

### COURSE OUTCOMES

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

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



<b>195IB1A5DA</b>	<b>ORGANISATIONAL BEHAVIOUR</b>	<b>SEMESTER V</b>
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**Total Credits: 4**

**Total Instruction Hours: 48 h**

### **Syllabus**

#### **Unit I      Introduction to Organizational Behaviour      8 h**

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

#### **Unit II      Individual Behaviour      10 h**

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      10 h**

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 VsTeam.

#### **Unit IV      Leadership      10 h**

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      Organizational Culture)      10 h**

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



## Text Books

- 1 BalajiC.D, Organisational Behaviour, 2016, MarghamPublications.
- 2 FredLuthans,OrganisationalBehaviour, 2001, 11thEdition,McGrawHill.

## References

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



Course Code	Course Name	Category	L	T	P	Credit
195IB1A5DB	GARMENT MERCHANDISING	DSE	4			4

### PREAMBLE

This course has been designed for students to learn and understand

- The basic concepts of garment merchandising.
- The management techniques followed in garment industry.
- The fashion visual merchandising.

### COURSE OUTCOMES

On 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	K3
CO2	Create an understanding on execution tactics and pricing strategies followed in garment industry	K4
CO3	Educate with the quality standards adopted in garment industry	K4
CO4	Familiarize the sourcing strategies used in garment industry	K4
CO5	Developing the idea on visual merchandising.	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**



<b>195IB1A5DB</b>	<b>GARMENT MERCHANDISING</b>	<b>SEMESTER V</b>
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**Total Credits: 4**

**Total Instruction Hours: 48 h**

### **Syllabus**

**Unit I** Introduction to Merchandising 08 h

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

**Unit II** Line development and Pricing 10 h

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 10 h

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 10 h

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** Performance Management and Enterprise Reporting) 10 h

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 , Fashion Merchandising, 2000, TataMcGraw Hill.
- 2 ShuklaR.S, HowtoexportGarmentssuccessfully, 1997,Globalbusiness press.

## References

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



Course Code	Course Name	Category	L	T	P	Credit
195IB1A5DC	BUSINESS ANALYTICS	DSE	4			4

### PREAMBLE

This course has been designed for students to learn and understand

- The big data application in business intelligence.
- The concept of systematic transformation of process-oriented data into information of underlying business process.
- To understand about the Organizational climate and culture.

### COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Outline the role of business analytics	K2
CO2	Educate the concept of data and digital data	K2
CO3	Explain the concepts of OLTP, OLAP and BI	K3
CO4	Demonstrate the data integration and data modeling concepts	K3
CO5	List the concepts of Enterprise reporting and BI in real world.	K3

### MAPPING WITH PROGRAMME OUTCOMES

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

**S Strong**

**M Medium**

**L Low**





<b>195IB1A5DC</b>	<b>BUSINESS ANALYTICS</b>	<b>SEMESTER V</b>
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**Total Credits: 4**

**Total Instruction Hours: 48 h**

### **Syllabus**

#### **Unit I Introduction to the BA Role 10 h**

Business analysis -Business analyst - The evolving role of the business analyst - The BA roadmap: Different levels of business analysis - The basic rules of business & business analysis - Classical requirements and tasks performed by business analysts. Key purpose of using IT in business - Enterprise applications - Information users and their requirements.

#### **Unit II Data and Digital Data 09 h**

Data - Definition- Types of data - Attributes and measurement - Types of data sets - Data quality - Types of digital data: Structured data- Semi- structured data- Unstructured data-Difference between structured and semi- structured data.

#### **Unit III Introduction to OLTP and OLAP 10 h**

OLTP (On-Line Transaction Processing): Meaning- Uses of OLTP- Advantages- Challenges- Limitations. OLAP(On- Line Analytical Processing): Meaning- Uses of OLAP- Advantages- Different OLAP architectures- Comparison of OLTP and OLAP- Data models for OLTP and OLAP- Role of OLAP tools in the Business Intelligence (BI) architecture.

#### **Unit IV Data Integration 09 h**

Data warehouse: Definition- Need- Goals- Components. Process in data usage: Extract, Transform and Load (ETL). Data integration: Meaning- Approaches- Need and advantages. Data quality and integrity: Meaning-Maintaining data quality- Key areas. Data profiling: Meaning- Types.

#### **Unit V Performance Management and Enterprise Reporting) 10 h**

Performance Management - Definition - Measurement system terminology used in analyzing business performance. KPI (Key Performance Indicators): Meaning- Fact based decision making and KPIs -Use of KPIs. Enterprise reporting - Report standardization - Balanced score card - Dashboards - Scoreboards vs. Dashboards. BI in real world: BI and mobility -Cloud computing - ERP systems -CRM .



## Text Books

- 1 RN Prasad, Seema Acharya, Fundamentals of Business Analytics, 2016 Revised Edition, Wiley.
- 2 Pang-Ning Tan, Michael Steinbach, Vipin Kumar, Introduction to Data Mining, 2015 Revised Edition, Pearson Education.

## References

- 1 Haydn Thomas - Demonoid, Business Analysis Fundamentals, 2015 Revised Edition, Pearson.
- 2 BhimasankaramPochiraju, Sridhar Seshadri, Essentials of Business Analytics: An Introduction to the methodology and its application,2019, Springer
- 3 Andreas C. Müller, Sarah Guido, Introduction to Machine Learning with Python: A Guide for Data Scientists,2016,1st Edition, O'Reilly.
- 4 LauraIgual Santi Seguí, Introduction to Data Science, 2017, Springer.



Course Code	Course Name	Category	L	T	P	Credit
192MT1A5AA	RESEARCH METHODOLOGY	AECC	2	-	-	2

### PREAMBLE

This course has been designed for students to learn and understand

- the art of using different research methods and techniques
- planning and writing of research proposals and dissertations, as well as a thesis
- the necessity for research ethics and guidelines to pursue research

### COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	learn the basics of the research methods and techniques	K1
CO2	remember the hypothesis, laws related to research problem	K1
CO3	understand the limitations of experimentation in research	K2
CO4	illustrate the concept of interdisciplinary and multidisciplinary research	K3
CO5	analyze the ethics and responsibilities of research	K3

### MAPPING WITH PROGRAMME OUTCOMES

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

**S Strong**

**M Medium**

**L Low**



<b>192MT1A5AA</b>	<b>RESEARCH METHODOLOGY</b>	<b>SEMESTER V</b>
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**Total Credits: 2**

**Total Instruction Hours: 24 h**

### **Syllabus**

**Unit I** Introduction to Research 4 h

Research: Introduction- Basic, Applied and Evaluation research – multidisciplinary and interdisciplinary Research – value of research skills – formulating a research problem – Research in relation to Teaching and Publishing

**Unit II** Hypotheses, Theories and Laws 6 h

Hypotheses – Theories – Laws. Scientific statements: their justification and acceptance: verification – Falsification – Acceptance – Peer review

**Unit III** Experimentation and research 5 h

The roles and limitations of experimentation – Experimentation and research – conducting experiments - validity and reliability in experimentation – Design of experiments

**Unit IV** Scientific method and Research Design 4 h

Introduction to Scientific method – Research Design - Components - research design and proposal - checklist in the preparation of proposals

**Unit V** Ethics and Responsibility in Scientific Research 5 h

Ethics – guidelines for Ethical practices in research - unethics to ethics in research - responsibility of Scientists and of Science as an Institution



## Text Books

- 1 PerterPruzan, (2016), Research Methodology: The Aims, Practices and Ethics of Science. Springer, Switzerland

## References

- 1 Thomas, C.G. (2015) Research Methodology and Scientific Writing. Ane Books Pvt. Ltd.: New Delhi.
- 2 Locharoenrat, K. (2017) Research Methodologies for Beginners. Pan Stanford Publishing: Singapore.
- 3 Ranjit Kumar, (2014) Research Methodology: A Step-by-Step Guide for Beginners. SAGE Publications Ltd.: Singapore.
- 4 Kothari, C.R. Garg, G. (2009) Research Methodology Methods and Techniques. New Age International Publishers, New Delhi..



Course Code	Course Category	Course Name	L	T	P	Exam (h)	Max Marks			Credits
							CIA	ESE	Total	
Sixth Semester										
Part-III										
195IB1A6CA	Core - XV	Management Accounting	4	1	-	3	25	75	100	4
195IB1A6CB	Core - XVI	Banking and Foreign Exchange	4	-	-	3	25	75	100	4
195IB1A6CV	Core - XVII	Project	-	-	8	-	40	60	100	4
195IB1A6SA	SEC - IV	Customer Relationship Management	3	-	-	3	25	75	100	3
195IB1A6DA	DSE-II	Digital Marketing	4	-	-	3	25	75	100	4
195IB1A6DB		Advertising and Sales Promotion								
195IB1A6DC		Business Environment								
195IB1A6DD	DSE-III	Entrepreneurial Development	4	-	-	3	25	75	100	4
195IB1A6DE		Insurance Management								
195IB1A6DF		Principles of Auditing								
Part - IV										
195BI1A6AA	AECC - VI	Innovation and IPR	2	-	-	3	-	50	50	2
Part-V										
195IB1A6XA		Extension Activity	-	-	-	-	-	-	50	1
Total			21	1	8	-	-	-	700	26
Grand Total									3900	140



Course Code	Course Name	Category	L	T	P	Credit
195IB1A6CA	MANAGEMENT ACCOUNTING	CORE	4	1	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- the knowledge on utilization of fund and management of fund.
- the various concepts and techniques for better financial decision
- the Budgetary control procedures, reporting of organizational performance and calculation of variances

### COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	find and Apply tools and techniques used to plan, control and make decision	K2
CO2	illustrate and Build the knowledge of analysis the balance sheet	K3
CO3	acquire knowledge on preparation of fund flow and cash flow statement of the company.	K3
CO4	gain knowledge on application of marginal costing and standard costing in decision making process.	K4
CO5	prepare a budget and demonstrate an understanding of the relationship between the components.	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	M	S	S
CO4	S	S	S	M	S
CO5	S	S	S	S	S

**S Strong**

**M Medium**

**L Low**



<b>195IB1A6CA</b>	<b>MANAGEMENT ACCOUNTING</b>	<b>SEMESTER VI</b>
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**Total Credits:** 4

**Total Instruction Hours:** 60 h

### **Syllabus**

**Unit I** Management Accounting 10 h

Management accounting - Meaning-Definition – Characteristics - Scope - Objectives and functions - Distinction between financial accounting and management accounting - Distinction between management accounting and cost accounting - Advantages and limitations - Tools and techniques of management Accounting. Financial statement Analysis - comparative, common size financial Statement and Trend analysis.

**Unit II** Ratio Analysis 10 h

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 & Cash Flow Analysis 15 h

Fund Flow Analysis - 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 Standard Costing 10 h

Marginal costing - Significance and limitations of marginal costing - CVP Analysis and Break Even Analysis - Managerial applications of marginal costing - Standard Costing, Advantages and Limitations, Variance Analysis, Material, Labour, Overheads and Sales.

**Unit V** Budgeting and Budgetary Control 15 h

Budgeting and Budgetary Control - Definition, Importance, Essentials and Classification of Budgets, Preparation of Different types Budgets- Budgetary control-Steps in Budgetary Control – Zero Base Budgeting - Performance Budgeting, Control Ratios and Responsibility Accounting.

**Note: 60% Problem 40% Theory**





## Text Books

- 1 M N Arora & PriyankaKatyal. 2017. "Cost and Management Accounting", Vikas Publications, New Delhi.
- 2 Sharma R.K Sashi K.Gupta Neeti Gupta, 2016, [IV edition]. "Management Accounting. Kalyani Publishers, New Delhi.

## References

- 1 Bhattacharya S.K., and John Bearden 2016. "Accounting for Management", Vikas Publishing House Ltd, New Delhi.
- 2 S.P. Jain and K.L. Narang, 2016. "Cost and Management Accounting", Kalyani Publishers, New Delhi.
- 3 Dr. S.N. Maheswari. 2014. "Management Accounting", Sultan Chand & Sons, New Delhi.
- 4 Chowdhary S.B., 2014. Management Accounting, , Kalyani Publishers, New Delhi.



Course Code	Course Name	Category	L	T	P	Credit
195IB1A6CB	BANKING AND FOREIGN EXCHANGE	CORE	4	-	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- the Banking operations and banking system in India.
- foreign exchange and its functions.
- how banking and foreign exchange helps the global trade.

### COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	understand objectives and introduction of banking in India.	K2
CO2	identify the cheques and endorsements.	K3
CO3	learn the concept of plastic cards and factoring	K3
CO4	understand the administration of foreign exchange in India.	K3
CO5	learn foreign exchange market and its functions	K3

### MAPPING WITH PROGRAMME OUTCOMES

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

**S Strong**

**M Medium**

**L Low**



<b>195IB1A6CB</b>	<b>BANKING AND FOREIGN EXCHANGE</b>	<b>SEMESTER VI</b>
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**Total Credits: 4**

**Total Instruction Hours: 48 h**

### **Syllabus**

**Unit I** Introduction to Banking 8 h

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** Banking Instruments 10 h

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** E - Banking 10 h

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 to Foreign Exchange 10 h

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 transactions 10 h

Foreign exchange market - Functions - Exchange rates - Exchange quotations - spot and forward transactions - Society for Worldwide Interbank Financial - 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, 2009, Banking Theory, Law & Practice [4th Edition] Sultan Chand Publications, Delhi.
- 2 Jeevanandam.C, 2012 Foreign Exchange - Practice, Concepts & Control [15th Edition] Sultan Chand Publications, Delhi.

## References

- 1 Varshney. P.N, Sundaresan, 2017 Banking Theory, Law & Practice, Sultan Chand Publications, Delhi.
- 2 Maheswari .S.N. and Maheswari.S.K, 2014 Banking Law and Practice, Kalyani Publications, New Delhi.
- 3 Anoop Pant, 2014 Foreign Exchange: Exchange Risk and Corporate International Finance, Random Publications, New Delhi.
- 4 Nidhi Jain, 2007 Foreign Exchange Risk Management, New Century Publications, New Delhi.



Course Code	Course Name	Category	L	T	P	Credit
195IB1A6SA	CUSTOMER RELATIONSHIP MANAGEMENT	SEC	3	-	-	3

### PREAMBLE

This course has been designed for students to learn and understand

- the importance of customer relationship management in business.
- the necessity of CRM in marketing a product.
- the various technologies in database marketing.

### COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	understand the importance of relationship management.	K4
CO2	ability to learn about customer relationship management.	K4
CO3	analyze the importance of sales force automation.	K4
CO4	learn the basic concept of value chain.	K4
CO5	know about the various technologies in database marketing.	K4

### 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**



<b>195IB1A6SA</b>	<b>CUSTOMER RELATIONSHIP MANAGEMENT</b>	<b>SEMESTER VI</b>
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**Total Credits: 3**

**Total Instruction Hours: 36 h**

### **Syllabus**

**Unit I** Relationship Marketing 7 h

Relationship marketing: Definition - 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 8 h

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 7 h

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 7 h

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

**Unit V** Database Marketing 7 h

Database marketing - Prospect database - Data warehouse and data mining - Need - Difference between data warehouse and data mining - Analysis of customer 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, (illustrated, reprint) Tata McGraw-Hill Education.

## References

- 1 Francis Buttle, Stan Maklan, 2019. Customer Relationship Management, Routledge, London and New York.
- 2 Kaushik Mukherjee. 2008. Customer Relationship Management, Prentice Hall of India Private Limited, New Delhi.
- 3 Kumar.V. , Werner Reinartz, 2018. Customer Relationship Management: Concept, Strategy, and Tools (Springer Texts in Business and Economics) Springer, Berlin, Germany.
- 4 Sheth.J.N.2010. Customer Relationship Management –Emerging Concepts, Tools & applications. Tata McGraw Hill Publishing Co.



Course Code	Course Name	Category	L	T	P	Credit
195IB1A6DA	DIGITAL MARKETING	DSE	4	-	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- the Impact of digital marketing
- the importance of search engine optimization
- the various types of social media marketing

### COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	know the fundamental concepts of Digital Marketing	K2
CO2	understand the importance of search engine optimization	K3
CO3	know the concept of email marketing.	K3
CO4	analyze the importance of social media marketing	K4
CO5	know the concept of mobile marketing	K5

### MAPPING WITH PROGRAMME OUTCOMES

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

**S Strong**

**M Medium**

**L Low**





195IB1A6DA	DIGITAL MARKETING	SEMESTER VI
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**Total Credits: 4**

**Total Instruction Hours: 48 h**

### Syllabus

#### **Unit I** Introduction to Digital Marketing 9 h

Digital marketing; Meaning, Digital marketing for B2B - Digital marketing in 21st century - Components of digital marketing - Segmentation of audience - Importance - B2B market segmentation - Segmentation using digital media.

#### **Unit II** Search Engine Marketing 10 h

B2B search engine marketing - Importance - Search engine optimization - Web search, Major search engines - Optimizing the site's content B2B online marketing - Effectiveness - Online advertising Vs Traditional advertising - Payment models - PPC ads - Display ads

#### **Unit III** Email Marketing 9 h

B2B Email marketing - Meaning of B2B email marketing - Different types of mailing - B2B blog marketing - Need - Running the blog - Effective e-mail campaign - Marketing to other blogs - Benefits - Goals

#### **Unit IV** Social Media Marketing 10 h

B2B social media marketing - Understanding - Importance - Developing social media marketing strategy podcast - Understanding - creating - Developing podcast strategy. B2B public relations - Meaning - benefits - Developing new online sources. Facebook marketing: Business through facebook marketing. Twitter marketing: Framing content strategy - Twitter advertising campaigns. Instagram and Snapchat: Digital marketing strategies through instagram and snapchat - Club house

#### **Unit V** Mobile Marketing 10 h

B2B mobile marketing - Importance - Mobile B2B marketing Vs traditional B2B Marketing - Mobile search engine market - SMS marketing - Mobile advertising - Mobile social marketing tracking and measuring human behavior - Holistic marketing - Challenges facing the digital marketing industry



## Text Books

- 1 Michael Miller, 2012 B2B Digital Marketing; Using the Web to Market Directly to Business, [1st Ed], Pearson Education Inc.
- 2 Damian Ryan and Calvin Jones, 2013 Understanding Digital Marketing [3rd Ed], Kogan page limited, Great Britain and United states.

## References

- 1 Lonsafko, David.K.Brake, 2009 The Social Media Bible: Tactics, Tools, and Strategies for Business Success, John Wiley & Sons.
- 2 Seema Gupta, 2017, Digital Marketing, [1st Ed] Mc-Graw hill.
- 3 Ian Dodson, 2016, The Art of Digital Marketing, Wiley.
- 4 Puneet Singh Bhatia, 2017, Fundamentals of Digital Marketing, [1st Ed] Pearson.



Course Code	Course Name	Category	L	T	P	Credit
195IB1A6DB	ADVERTISING AND SALES PROMOTION	DSE	4		-	4

## PREAMBLE

This course has been designed for students to learn and understand

- the basic concept of advertising and the role of advertising in marketing mix
- the sales force management and sales promotion.
- the process and principles of Personal Selling

## COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	recognize the meaning of advertising and its media.	K2
CO2	interpret advertising agencies and effects of advertising	K3
CO3	discuss about advertising layout, advertising campaign and its stages.	K3
CO4	illustrate sales force size, recruitment and selection, training and motivations.	K4
CO5	demonstrate the process of sales promotion and its strategies.	K5

## MAPPING WITH PROGRAMME OUTCOMES

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

**S      Strong                      M      Medium                      L      Low**



195IB1A6DB	ADVERTISING AND SALES PROMOTION	SEMESTER VI
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**Total Credits: 4**

**Total Instruction Hours: 48 h**

### **Syllabus**

#### **Unit I Introduction and Advertisement Process 9 h**

Advertising-Meaning-Origin and Development- Objectives-Importance- Functions of advertising- Role of advertisement in marketing mix- Classification and Types of advertisement- Merits and demerits- Advertisement process- Advertising planning- Advertisement agencies- Types and functions of advertising agencies- - Advertisement campaign

#### **Unit II Advertisement process and Ethics 9 h**

Social, economical and legal aspects of advertisement- Ethics in advertisement-meaning- perceived role of advertisement- Forms of ethical violation- Misleading advertisements- advertising to children- product endorsements- stereotyping, cultural, religious and racial sensitivity in advertising- obscenity in advertising-misleading and deceptive advertising- false claims- Advertisement Standards Council of India – Regulation of advertising in India.

#### **Unit III Advertising Media and Research 10 h**

Advertising media: Media planning and strategy- Types of media - Importance of media planning and selection- problems in media planning- Internet as an advertisement medium- Objects of internet advertisement- Advantages and disadvantages of internet advertising. Advertising research: Need for advertisement research- Measuring the effectiveness of advertising- Importance of measuring the effectiveness- DAGMAR Model.

#### **Unit IV Sales Promotion- An Introduction 10 h**

Sales promotion-Concept- Definition-Scope- Objectives of sales promotion-Importance of sales promotion- Methods and techniques of sales promotion- Sales promotion strategies- Differences between advertisement and sales promotion Advantages and drawbacks of sales promotion- Advantages and drawbacks of sales promotion.



**Unit V**      Personal Selling

10 h

Meaning- Nature and importance- Essential elements of personal selling- Process of personal selling- Principles of personal selling- Types of sales persons- Sales force management.

**Text Books**

- 1 S. H. H. Kazmi and Satish K Batra, Advertising & Sales Promotion, Excel Books, New Delhi, 3rd edition (30 April 2008)
- 2 Manendra Mohan – Advertising Management – Concepts and Cases, Tata McGraw-Hill Education, 1989

**References**

- 1 Sherlekar, Victor & Nirmala Prasad – Advertising Management – Himalaya Publishing House, 5th edition (1 January 2002)
- 2 S.A. Chunawalla- Promotion Management Himalaya Publishing House, Sixth Edition (1 January 2015)
- 3 C.L. Tyagi, Arun Kumar- Advertising Management- Atlantic Publishers & Dist, 2004
- 4 Wells, Moriarty & Burnett, Advertising, Principles & Practice, Pearson Education, 6th Edition.



Course Code	Course Name	Category	L	T	P	Credit
195IB1A6DC	BUSINESS ENVIRONMENT	DSE	4		-	4

## PREAMBLE

This course has been designed for students to learn and understand

- the overall business environment and evaluate its various components in business decision making.
- the analysis and examination of significant contemporary ethical issues and challenges existing throughout the professional business arena
- how to develop conceptual framework of business environment and generate interest in international business.

## COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	understand the different environment in the business climate and Techniques for Environment Analysis	K2
CO2	know the history of Economic system of India	K3
CO3	know the different environment like, political and legal environment in the business	K3
CO4	acquire knowledge about Technological Environment and Demographic and Socio-Cultural Environment	K4
CO5	know about the regulations and foreign investments instruments.	K5

## MAPPING WITH PROGRAMME OUTCOMES

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

**S Strong**

**M Medium**

**L Low**



Dr. NGPASC

COIMBATORE | INDIA

*B.Com. (IB) (Students admitted during the AY 2019-20)*

195IB1A6DC	BUSINESS ENVIRONMENT	SEMESTER VI
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**Total Credits: 4**

**Total Instruction Hours: 48 h**

### Syllabus

#### **Unit I** Introduction to Business Environment 9 h

Concept- Significance and Nature of business Environment-Types of environment: Internal Environment- External environment- Nature and Structure of Economy- Techniques for Environment Analysis- Approaches and Significance of Environment Forecasting.

#### **Unit II** Economic Environment 10 h

History of Economic Systems- Market- Planned and Mixed Economy-Planning in India: Emergence and Objective-Planning Monetary Policy- Fiscal Policy. Industrial Policy: Meaning- Objective and Recent Development in New Economics Policy (1991) and its Impact on Business.

#### **Unit III** Political and Legal Environment 10 h

Relationship between Business and Government- Economics-Planning-Regulatory - Promotional and Entrepreneurial Roles of Government- Constitutional Provisions affecting Business. An overview of major laws affecting business- Consumerism- Social Responsibility of Business.

#### **Unit IV** Technological Environment and Demographic and Socio-Cultural Environment 10 h

Factors Influencing Technological Environment- Role and Impact of Technology on Business. Transfer of Technology - Channels, Methods, and Limitations. Cultural Environment: Cultural environment - nature of Culture, interface between culture and business, Cross - culture management, social responsibility of business, Business ethics, Analysis, forecasting and assessment of cultural environment - social audit.

#### **Unit V** Foreign Investment and Trade Regulation 9 h

Foreign Direct Investment (FDI) - Foreign Institutional Investment (FII) - World Trade Organisation (WTO) and India: An overview-Regulation of Foreign Trade- Disinvestment in Public Sector Units.



## Text Books

- 1 Francis Cherunilam, June 2017, Business Environment, Himalaya Publishing House.
- 2 Brooks, Weatherston Wilkinson, 2010, International Business Environment, Pearson.

## References

- 1 Aswathappa, K. December 2011, Business Environment for Strategic Management, Himalaya Publishing House.
- 2 Barry M. Richman and Mevgn Copen, June 1, 1978 International Management and Economic Development.
- 3 Mussehnann and Hughes: 1 January 1977 Introduction to Modern Business – Issues and Environment, Prentice Hall, 7th edition
- 4 William F Blueck and Lawrence P. Janch, May 1, 1984 Business Policy and Strategic Management. McGraw-Hill Education.





Course Code	Course Name	Category	L	T	P	Credit
195IB1A6DD	ENTREPRENEURIAL DEVELOPMENT	DSE	4	-	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- the skills needed to become an entrepreneur.
- the various factors to be considered in setting up own ventures and contribute to national economic development.
- the various analyses involved in preparing project report.

### COURSE OUTCOMES

On 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.	K4
CO2	examine the various governmental and nongovernmental support offered to the entrepreneurs	K4
CO3	understand the process of starting a new venture	K4
CO4	prepare a business plan	K4
CO5	familiarize the various analysis involved in preparing project report	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	M
CO5	M	S	S	S	S

**S Strong**

**M Medium**

**L Low**



195IB1A6DD	ENTREPRENEURIALDEVELOPMENT	SEMESTER VI
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**Total Credits: 4**

**Total Instruction Hours: 48 h**

### Syllabus

#### **Unit I** Basic of Entrepreneurship 9 h

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 9 h

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 and Intellectual Property Rights 10 h

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** New Project Generation 10 h

Starting a new venture - Steps for starting a small industry - Project idea generation - Project identification and clarification - Project formulation - Feasibility analysis - Market analysis project appraisal- Project report presentation as per MSME format.

#### **Unit V** Financial Analysis 10 h

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.

## References

- 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.Saravanel.1997.Entrepreneur Development, Ess Pee Kay Publishing house.



Course Code	Course Name	Category	L	T	P	Credit
195IB1A6DE	INSURANCE MANAGEMENT	DSE	4	-	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- the basic concept of insurance, functions and its principles
- the different types of insurance
- the marketing aspects of insurance management

### COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	know the fundamental concepts of Insurance Management	K2
CO2	understand the importance of Insurance policies	K3
CO3	know the concept of Marine Policies.	K3
CO4	analyze the importance of Fire Insurance claim procedures	K4
CO5	know the concept of distribution channels in Insurance	K5

### MAPPING WITH PROGRAMME OUTCOMES

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

**S Strong**

**M Medium**

**L Low**



195IB1A6DE	INSURANCE MANAGEMENT	SEMESTER VI
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**Total Credits: 4**

**Total Instruction Hours: 48 h**

### Syllabus

**Unit I** Introduction to Insurance Management 9 h

Principles of Insurance: Insurance - Meaning - Definition - Essentials of insurance contract - Kinds of Insurance contract - Principles of Insurance - Insurable interest - At most good faith - Indemnity - Subrogation - Contribution - Proximate clause - Mitigation of loss

**Unit II** Life Insurance 10 h

Life Insurance: Meaning of life insurance - Insurance versus Assurance - Features of life insurance - Procedure for effecting life insurance - Life Insurance policies - Classification of policies on the basis of duration, premium payment, participation in profits, persons assured, methods of payment of policy amount - Money back policies - Group insurance scheme - Partnership insurance - Employer - Employee Insurance- Features of each policy

**Unit III** Marine Insurance 10 h

Marine Insurance - Important Definitions - Subject Matter of Marine Insurance - Characteristics of Marine Insurance - Elements of Marine Insurance - Contents of Marine Policy - Kinds of Marine Policies - Life Insurance versus Marine Insurance - Procedures for taking out a Marine Policy - Important Clauses in Marine Policy - Kinds of Marine Losses

**Unit IV** Fire Insurance 9 h

Fire Insurance - Common policies in Fire Insurance - Average Clause in Fire Insurance Policy - Rights of the Insurer - Procedures for Fire Insurance Claim - Types of Losses due to Fire - Procedures for calculating claim for loss of stock.

**Unit V** Life Insurance Marketing 10 h

Marketing of Life Insurance Business: Characteristics of Life Insurance Services - Objectives of Life Insurance Marketing - Importance of Life Insurance Marketing - Market segmentation in Insurance business - Distribution channels in Life Insurance business - Scope of Life Insurance Marketing.



## Text Books

- 1 P. Periasamy, 2013; Fundamentals of Insurance, Vijay Nicole Imprints Pvt Ltd
- 2 Gupta, P. K. (2011). Insurance and Risk Management. New Delhi: Himalaya Publishing

## References

- 1 Inderjit Singh, Rakesh Katayyal and Sanjay Arora, 2010; Kalyani Publishers, Chennai.
- 2 Black, K. J., & Skipper, H. J. (2000). Life and Health Insurance. London: Pearson Education
- 3 Mishra, M. N., & Mishra, S. B. (2007). Insurance Principles and Practice. New Delhi: S. Chand Publishing.
- 4 Vaughan, E. J., & Vaughan, T. M. (2013). Fundamentals of Risk and Insurance. New Jersey: Wiley



Course Code	Course Name	Category	L	T	P	Credit
195IB1A6DF	PRINCIPLES OF AUDITING	DSE	4		-	4

## PREAMBLE

This course has been designed for students to learn and understand

- the nature and objectives of an audit and make them appreciate the general auditing practice.
- the concept of auditing and audit programmes and to enrich knowledge about the provisions of investigation under companies act.
- the accounting standards to be adopted properly .

## COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	understand the roles and practices of Auditors	K2
CO2	gain knowledge on the auditing procedures and clerical works.	K3
CO3	know the importance of vouching and internal check in practice in various organizations.	K3
CO4	understand the process of verification and valuation of assets and liabilities.	K4
CO5	understand the auditing regulations and preparation of audit report.	K5

## MAPPING WITH PROGRAMME OUTCOMES

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

**S Strong**

**M Medium**

**L Low**



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195IB1A6DF	PRINCIPLES OF AUDITING	SEMESTER VI
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**Total Credits: 4**

**Total Instruction Hours: 48 h**

### Syllabus

**Unit I** Introduction to auditing 10 h

Definition – General Objectives of Auditing – Advantages and Limitations of Auditing – Auditing and Investigation – Qualification of an Auditor – Auditors vis-à-vis Errors and Frauds. Various types of audit – Continuous audit – Final audit – Interim audit – Balance Sheet audit – Merits and Demerits

**Unit II** Auditing Procedure 10 h

Audit Procedure – Planning of Audit – Audit Programme – Audit Note Book – Audit Working Papers – Internal Control – Internal Check – Internal Check as regards cash, wages, sales etc. – position of External Auditors as to Internal Auditor.

**Unit III** Vouching 9 h

Vouching – Vouching of Cash transactions – Trading transactions – Impersonal Ledger.

**Unit IV** Verification and Valuation 9 h

Verification and Valuation of assets and liabilities – Land & Buildings, Plant & Machinery, Patents & Trademarks, Furniture, Investments, Stock, Bills Receivable, Cash – Auditors position – Auditors duty regarding Reserves and Provisions.

**Unit V** Auditing Regulations 10 h

Company Audit as per Companies Act 2013 – Audit of Share capital and share transfer-Appointment and Removal of Auditors – Rights and Duties of Company Auditors – Liabilities – Audit Rotation – Audit Report – qualified audit report.





## Text Books

- 1 Practical Auditing B.N.Tandon, S.Sudharsanam Sultan Chand & Sons, New Delhi. 3 rd edition Reprint 2008.
- 2 Auditing Principles & Practices Pradeep Kumar, Baldev Suchdeva Kalyani Publishers 8 th edition Reprint 2014.

## References

- 1 Auditing and Assurance Varsha Ainapure & Mukund Ainapure. PHL Private Limited, New Delhi 2009, 2nd Edition.
- 2 Principles of Auditing Dinkar Pagare Sultan Chand & Sons, New Delhi. 11th Edition 2007.
- 3 Fundamentals Of Auditing, Kamal Gupta Tata Mcgraw-Hill Publishing Company Limited, 1996.
- 4 B.N.Tandon, S.Sudarshanam, S.Sundara babu, A Handbook of Practical Auditing —,sultan Chand and Company,New Delhi,13 th Edition.



Course Code	Course Name	Category	L	T	P	Credit
195BI1A6AA	INNOVATION AND IPR	AECC	2	-	-	2

### PREAMBLE

This course has been designed for students to learn and understand

- basics of Intellectual Property Rights, Copy Right Laws Trade Marks and Patents
- ethical and professional aspects related to intellectual property law context
- Intellectual Property(IP) as an career option

### COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Understand the concept of Creativity, Invention and innovation	K2
CO2	Know the value , purpose and process of Patent	K2
CO3	Understand the basics of trademarks and industrial designs	K2
CO4	Acquire knowledge about copyright and copyright law	K2
CO5	Identify Geographical Indications	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	M	M
CO4	S	M	M	M	M
CO5	S	M	M	M	M

**S Strong**

**M Medium**

**L Low**



195BI1A6AA	INNOVATION AND IPR	SEMESTER VI
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**Total Credits: 2**

**Total Instruction Hours: 24 h**

### Syllabus

**Unit I** Introduction 05 h

Meaning of Creativity, Invention and innovation - Types of Innovation - Relevance of Technology for Innovation - Introduction and the need for Intellectual Property Right (IPR) - Kinds of IPR – National IPR Policy.

**Unit II** Patents 05 h

Introduction and origin of Patent System in India- Conceptual Principles of Patent Law in India - Process for obtaining patent - Rights granted to a Patentee - Infringement of Patent.

Case Study: When Google was sued for Patent Infringement.

**Unit III** Trademarks 05 h

Origin of Trade Marks System - Types - Functions - Distinctiveness and Trademarks - Meaning of Good Trademark - Rights granted by Registration of Trademarks - Infringement of trademark.

Case Study: Trademark mismanagement by Cadbury's.

**Unit IV** Copyright 05 h

Introduction and Evolution of Copyright - Objectives and fundamentals of Copyright Law - Requirements for Copyrights - Works protectable under Copyrights - Authorship and Ownership - Rights of Authors and Copyright owners - Infringement of Copyright.

Case Study: Copyright Case of Napster and Grokster.

**Unit V** Geographical Indications 04 h

Introduction and Concept of Geographical Indications - History - Administrative Mechanism - Benefits of Geographical Indications - Infringement of registered Geographical Indication.

Case Study: The story of the Tirupati Laddu.

**Note:**Case studies related to the above topics to be discussed (Examined internal only)



## Text Book

- 1 Nithyananda, K V. 2019, "Intellectual Property Rights" Protection and Management. India, IN: Cengage Learning India Private Limited.

## References

- 1 Ahuja, V K. 2017, "Law relating to Intellectual Property Rights" India, IN: Lexis Nexis.
- 2 Neeraj, P., &Khusdeep, D. 2014, "Intellectual Property Rights" India, IN: PHI learning Private Limited.
- 3 <http://www.bdu.ac.in/cells/ipr/docs/ipr-eng-ebook.pdf>.
- 4 <https://knowledgentia.com/knowledgeate>

*[Signature]* 27/12/21  
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