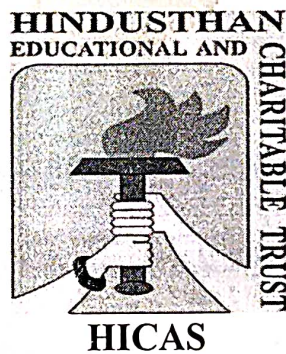


**CURRICULUM FRAMEWORK AND SYLLABUS
FOR OUTCOME BASED EDUCATION IN**

**BACHELOR OF COMMERCE WITH
INTERNATIONAL BUSINESS**

**FOR THE STUDENTS ADMITTED FROM THE
ACADEMIC YEAR 2019 - 2020 AND ONWARDS**



**HINDUSTHAN COLLEGE OF ARTS AND SCIENCE (AUTONOMOUS)
(Affiliated to Bharathiar University and Accredited by NAAC)**

COIMBATORE-641028

TAMILNADU, INDIA.

Phone: 0422-4440555

Website: www.hindusthan.net/hicas/

**HINDUSTHAN COLLEGE OF ARTS AND SCIENCE
PG & RESEARCH DEPARTMENT OF COMMERCE WITH INTERNATIONAL
BUSINESS**

VISION

To provide world class education to the students to face global challenges and to inculcate the latest trends in technological advancement. To cater the needs of the environmental and ethical values in the mind of students to become good citizens and entrepreneurs.

MISSION

The Mission of the college is to pursue a philosophy of perpetual acquisition of knowledge. The important policy is to provide value-based education and to bring out the hidden potentials in students that equip them to approach life with optimism.

Programme Educational Objectives (PEO)

Under Graduates of Commerce with International Business program will

PEO1: Graduates will be International business leaders and managers with leadership and problem-solving skills for global business

PEO2: Graduates will drive entrepreneurial initiatives either on their own or within other organizations where they are employed

PROGRAM OUTCOME (PO):

PO1: Educate and develop students with the much-needed business education in domestic and International level

PO2: Have a better interaction with directorate general of foreign trade policies to succeed the forthcoming opportunities and business strategy

PO3: Upgrade the practical exposure in logistics and documentation field work

PO4: An ability to create a customized employment opportunity in national and International level and Demonstrate different fields of skills with the ability to foresee the hidden opportunities in International Business.

PROGRAM SPECIFIC OUTCOME (PSO):

PSO1: Students will be able to become as a Cultural Empathizer – To identify and evaluate the complexities of international business and globalization from home versus host-country, and regional, cultural perspectives.

PSO2: Students can become as an International Political Economist – To analyze the relationships between international business and the political, economic, legal and social policies of countries, regions and international institutions.

PSO3: Students get an opportunity to become as an Analyst in Emerging Markets - To analyze current conditions in developing emerging markets, and evaluate present and future opportunities and risks for international business activities (The Opportunist).

UG- REGULATION (From 2019-2020 and Onwards)

1. Internal Marks for all UG

Components	Marks
Test I	5
Test II	5
Model Exam	10
Assignment	5
Attendance*	5
TOTAL	30

*Split-up of Attendance Marks for UG

- ✦ 75-79 - 1 marks
- ✦ 80-84 - 2 marks
- ✦ 85-89 - 3 marks
- ✦ 90-94 - 4 marks
- ✦ 95-100 - 5 marks

QUESTION PAPER PATTERN FOR I.E TEST I and II

Duration: Two Hours

Maximum: 50 Marks

SECTION - A (6 x 1 = 6 Marks)

Answer ALL Questions

ALL Questions Carry EQUAL Marks

Multiple choice/Fill up the blanks /True or False questions

SECTION - B (4x 5 = 20 marks)

Answer ALL Questions

ALL Questions Carry EQUAL Marks

Either or Type

SECTION - C (3x 8 = 24 marks)

Answer ALL Questions

ALL Questions Carry EQUAL Marks Either or Type

QUESTION PAPER PATTERN FOR IE Model Examination

Duration: Three Hours

Maximum: 70 Marks

SECTION - A (10x1=10 Marks)

Answer ALL Questions

ALL Questions Carry EQUAL Marks

Q.No 1 to 10: (Multiple choice/Fill up the blanks /True or False questions).
(Two questions from each unit)

SECTION - B (5x4=20 Marks)

Answer ALL Question

ALL Questions Carry EQUAL Marks

Q.No 11 to 15: Either or type questions
(One question from each Unit)

SECTION- C (5x8=40 Marks)

Answer ALL Questions

ALL Questions carry EQUAL Marks

Q.No 16 to 20: Either or type questions (One question from each Unit)

2 a) Components for Practical I.E.

Components	Marks
Test -I	20
Test - II	20
Total	----- 40 =====

2 b) Components for Practical E.E.

Components	Marks
Completion of Experiments	50
Record	5
Viva	5
Total	----- 60 =====

3. Institutional/ Industrial Training, Mini Project and Major Project Work

Institutional /Industrial Training		Mini Project	Major Project Work	
Components	Marks	Marks	Components	Marks
I.E Work Diary Report Viva -voce Examination	25 50 25	- 50 50	I. E a) Attendance 10 Marks b) Review / Work Diary* ¹ 30 Marks	40
Total	----- 100 =====	----- 100 =====	E.E* ² a) Final Report 40 Marks b) Viva-voce 20 Marks	60
			Total	----- 100 =====

*¹ Review is for Individual Project and Work Diary is for Group Projects (group consisting of minimum 3 and maximum 5)

*² Evaluation of report and conduct of viva voce will be done jointly by Internal and External Examiners

4. Components for Value Education (Part IV):

S.No.	Components	Marks
a)	Attendance 96% and above - 30 marks 91% to 95% - 25 marks 86% to 90% - 20 marks 76% to 85% - 10 marks	30 marks
b)	Participation in group activity	30 marks
c)	Assignment (2 x 10)	20 marks
d)	Test (1 hr for 20 marks) 2 out of three questions, 10 marks each	20 marks
	Total	100 marks

On completion of the above components students will be remarked as follows:

Range of marks	Equivalent remarks
80 and above	Exemplary
70 – 79	Very good
60 – 69	Good
50 – 59	Fair
40 – 49	Satisfactory
Below 39	Not Satisfactory = Not completed

The passing minimum for this paper is 40%

In case, the candidate fails to secure 40% passing minimum, he / she may have to reappear for the same in the subsequent semesters.

5. Guidelines for Environmental Studies (Part IV)

The paper Environmental Studies is to be treated as 100% IE course which is offered in III Semester for II year UG students.

The classes will be handled for two hours per week till the end of the Semester. At least one field trip should be arranged.

Total Marks for the subject = 100

Components	Marks
Two Tests (2 x 30)	60
Field visit and report (10 + 10)	20
Two assignments (2 x 10)	20
Total	100

The question paper pattern is as follows:

Test I – 2 hours [3 out of 5 essay type questions] 3 x 10 = 30 Marks

Test II – 2 hours [3 out of 5 essay type questions] 3 x 10 = 30 Marks

Total 60 Marks

The passing minimum for this paper is 40%

In case, the candidate fails to secure 40% passing minimum, he / she may have to reappear for the same in the subsequent semesters.

6. Guidelines for Skill based subject - Internet Security (Part IV)

Components	Marks
Two Tests (2 x 40)	80
Two assignments (2 x 10)	20
Total	----- 100 =====

The question paper pattern is as follows:

Test I – 2 hours [4 out of 7 essay type questions] 4 x 10 = 40Marks

Test II – 2 hours [4 out of 7 essay type questions] 4 x 10 = 40 Marks

Total 80 Marks

The passing minimum for this paper is 40%

In case, the candidate fails to secure 40% passing minimum, he / she may have to reappear for the same in the subsequent semesters

7. Guidelines for General Awareness (Part IV)

Components	Marks
Two Tests (2 x 50)	100

The question paper pattern is as follows:

Test I – 2 hours [50 multiple choice questions] 50 x 1 = 50Marks

Test II – 2 hours [50 multiple choice questions] 50 x 1 = 50 Marks

Total 100 Marks

The passing minimum for this paper is 40%

In case, the candidate fails to secure 40% passing minimum, he / she may have to reappear for the same in the subsequent semesters

8. Guidelines for Law of Ethics (Part V)

Components	Marks
Two Tests (2 x 50)	100

The question paper pattern is as follows:

Test I – 2 hours [5 out of 8 essay type questions] 5 x 10 = 50Marks

Test II – 2 hours [5 out of 8 essay type questions] 5 x 10 = 50 Marks

Total 100 Marks

The passing minimum for this paper is 40%

In case, the candidate fails to secure 40% passing minimum, he / she may have to reappear for the same in the subsequent semesters

9. Guidelines for Extension Activity (Part V)

At least two activities should be conducted within this semester (IV) consisting of two days each. The activities may be Educating Rural Children, Unemployed Graduates, Self Help Group etc.

The marks may be awarded as follows

No of Activities	Marks
2 x 50 (Each Activity for two days)	100

10. QUESTION PAPER PATTERN FOR EE (Part III Theory Papers)

Duration: Three Hours

Maximum: 70 Marks

SECTION - A (10x1=10 Marks)

Answer **ALL** Questions
ALL Questions Carry **EQUAL** Marks

Q.No 1 to 10: (Multiple choice/Fill up the blanks /True or False questions).
(Two questions from each unit)

SECTION - B (5x4=20 Marks)

Answer **ALL** Question
ALL Questions Carry **EQUAL** Marks

Q.No 11 to 15: Either or type questions
(One question from each Unit)

SECTION- C (5x8=40 Marks)

Answer **ALL** Questions
ALL Questions carry **EQUAL** Marks

Q.No 16 to 20: Either or type questions
(One question from each Unit)

HINDUSTHAN COLLEGE OF ARTS & SCIENCE (AUTONOMOUS)
COIMBATORE-641028

B.COM (INTERNATIONAL BUSINESS)
SCHEME OF EXAMINATIONS - CBCS PATTERN

(For the students admitted from the Academic year 2019-2020 and onwards)

Course Code	Course Type	Course Title	Lecture Hours/Week	Exam Duration (Hours)	IE	EE	Total	Credit points
Semester - I								
Part - I								
19LAT01	MIL	Tamil - I	6	3	30	70	100	3
19LAH01		Hindi - I						
19LAM01		Malayalam - I						
19LAF01		French - I						
Part - II								
19ENG01	AECC	English - I	6	3	30	70	100	3
Part - III								
19CBU01	DSC	Principles of Accountancy	6	3	30	70	100	5
19CBU02	DSC	Principles of Management	5	3	30	70	100	4
19CBU03	DSC	Practical - I MS Word, Excel and PowerPoint	3	3	40	60	100	3
19CBU04	GE	International Economics	4	3	30	70	100	4
Semester - II								
Part - I								
19LAT02	MIL	Tamil - II	6	3	30	70	100	3
19LAH02		Hindi - II						
19LAM02		Malayalam - II						
19LAF02		French - II						
Part - II								
19ENG02	AECC	English - II	6	3	30	70	100	3
Part - III								
19CBU05	DSC	Financial Accounting	6	3	30	70	100	5
19CBU06	DSC	Principles of Marketing	5	3	30	70	100	5
19CBU07	GE	Export Trade procedure	5	3	30	70	100	4
Part - IV								
19GSU01	AEE	Value Education - Human Rights	2	3	100	-	100	2
Students Should Complete Value Added Courses, Communicative English And Soft Skills at the End of the First Year								
Semester - III								
Part - III								
19CBU08	DSC	Higher Financial Accounting	6	3	30	70	100	5
19CBU09	DSC	International Marketing Management	6	3	30	70	100	5
19CBU10	DSE	Business Law	6	3	30	70	100	4

19CBU11	SEC	Practical – II Tally ERP 9 and Internet	5	3	40	60	100	5
19CBU12	GE	Allied: Mathematics	5	3	30	70	100	4
Part – IV								
19GSU02	AEE	Environmental Studies	2	3	100	-	100	2
Semester – IV								
19CBU13	DSC	Corporate Accounting	6	3	30	70	100	5
19CBU14	DSC	Business Communication	5	3	30	70	100	4
19CBU15	DSC	Company Law and Secretarial Practice	6	3	30	70	100	4
19CBU16	DSC	Logistics Management	6	3	30	70	100	4
19CBU17	GE	Allied: Statistics	5	3	30	70	100	4
Part – IV								
19GSU03	AEE	Internet Security	2	3	100	-	100	2
Part – V								
19GSU04	AECC	Extension Activity			100	-	100	G
Students Should Complete Value Added Courses, Online Courses (Or) Participation Certificates For Seminars, Workshops From Other Institutions For Each Semester And Women Studies / Interdisciplinary at the end of Second Year								
Extension Activity – means all those activities under NSS/NCC/sports/YRC Programme and other Co and extracurricular activities offered under part V of the programme. Every student shall participate compulsorily for a period of not less than two years (4 semesters) in any one of these programmes.								
Semester – V								
Part – III								
19CBU18	DSC	Financial Markets and Institutions	6	3	30	70	100	5
19CBU19	DSC	Cost Accounting	6	3	30	70	100	5
19CBU20	DSE	Income Tax Law and Practice	6	3	30	70	100	5
19CBU21	DSC	Banking and Foreign Exchange	6	3	30	70	100	4
19CBU22 A	DSE	Garment Merchandising	6	3	30	70	100	5
19CBU22 B		Marine Export						
Part – V								
19GSU05	AEE	General Awareness	1		100	-	100	2
19GSU06	AECC	Law of Ethics			100	-	100	2
Semester – VI								
Part – III								
19CBU23	DSC	Management Accounting	6	3	30	70	100	5
19CBU24	DSC	Principles of Auditing	5	3	30	70	100	4
19CBU25	DSE	International Business Strategy	5	3	30	70	100	4
19CBU26 A	DSE	Tourism Marketing	5	3	30	70	100	4
19CBU26 B		Emerging Trends in Tourism						
19CBU27	DSE	Indirect Taxation	6	3	30	70	100	4
19CBU28	SEC	Project work	3		40	60	100	2
TOTAL CREDITS								143
Students Should Complete Value Added Courses, Online Courses / Entrepreneurship/Startups/ Job Oriented Courses and Placement Training at the end of the Third Year								

No of papers	Course Type	Total Credit Points
2	Modern Indian Language (MIL)	6
4	Ability Enhancement Compulsory course (AECC)	8
4	Ability Enhancement Elective (AEE)	8
16	Discipline Specific course (DSC)	72
6	Discipline Specific Elective (DSE)	26
2	Skill Enhancement Course (SEC)	7
4	Generic Elective (GE)	16
38	TOTAL	143

Programme Code:	CBU	Programme Title: Bachelor of Commerce with International Business		
Course Code:	19CBU01	Course Title	Batch:	2019-2020 and onwards
		PRINCIPLES OF ACCOUNTANCY	Semester:	I
Hrs/Week:	6		Credits:	5

Course Objective

To acquire the students with knowledge about the Accounting system prevailing in India.

Course Outcomes (CO)

K1	CO1	Outline the various aspects of Accounting and IAS, IFRS and related concepts
K2	CO2	Understand and apply accounting Concepts and conventions
K3	CO3	Examine and relate various Principles involved in Accounting business transactions
K4	CO4	Preparing of books of accounts and summarizing the results of the business

Mapping of Outcomes

PO CO	PO1	PO2	PO3	PO4
CO1	S	S	M	M
CO2	S	S	M	M
CO3	S	S	M	M
CO4	S	S	M	M

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

Unit No.	Topics	Hours
I	Introduction to Accounting Accounting – Origin - Definition – Types of Accounts – Accounting Rules – Fundamentals of Book Keeping – Accounting Concepts and Conventions – Journal – Ledger – Trial balance – Subsidiary books – Rectification of Errors.	15
II	Accounting Standards Introduction to Accounting Standards, AS2, AS4, AS9, AS10, AS16, AS29 - IFRS. Introduction to GST relating to Preparation of final accounts.	14
III	Final Accounts & Average Due Date, Bill of Exchange Final Accounts with adjustments - Average due date - Account Current-Bill of exchange - Accommodation bills.	15
IV	Depreciation	14

	Depreciation – Straight-line method – Written down value method - Sinking fund and Insurance policy method – depletion method – machine hour rate method – annuity method Reserves and provisions.	
V	BRS and Errors, Accounting of Not for Profit Organisation Bank Reconciliation Statement - Receipts and Payments - Income and Expenditure account and Balance sheet.	14

Note: Distribution of marks: Problems 80%, Theory 20%

Teaching Methods


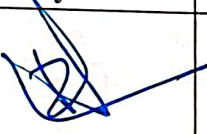
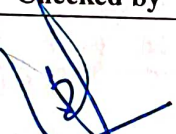

PowerPoint Projection through LCD, Assignment, Discussion and Activity.

Text Book:

S.P.Jain&K.L.Narang "Advanced Accountancy"Volume-I KalyaniPublisher,New Delhi.2018

Reference Books:

- 1.M.Hanif &A.Mukherjee, "Modern accountancy" McGraw Hill Education(India) Privat limited, Chennai. 3rd edition, 2018
- 2.Grewal.T.S, "Introduction to Accountancy"S.Chand& Company Ltd., New Delhi.2016
3. Shukla.M.Cand Grewal.T.S& S.C.Gupta, "Advanced Accounting" S. Chand & Company Ltd.Delhi 20194.
- 4.Naseemahmed, JavedIqbal,Saima, "Financial Accounting" New Delhi Publishers, New Delhi,First Edition 2018.
5. Reddy .T.S&Murthy.A, "Financial Accounting", Margham Publications, Chennai. 6 Edition 2012.

Course Designed by	Verified by HOD	Checked by	Approved by
		 (Coordinator)	

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Co-ordinator
Curriculum Development-Cell
Hindusthan College of Arts & Science,
Coimbatore-641 028.

Programme Code:	CBU	Programme Title: Bachelor of Commerce with International Business		
Course Code:	19CBU02	Course Title	Batch :	2019-2020 and onwards
		PRINCIPLES OF MANAGEMENT	Semester :	I
Hrs/Week:	5		Credits:	4

Course Objectives

To enlighten the mind of the students about the concept of management principles, management skills and leadership qualities

Course Outcomes (CO)

K1	CO1	Enabling the students to know the concept of management functions and principles.
K2	CO2	Gaining Knowledge on effective planning and forecasting techniques.
K3	CO3	Understanding the organisation structure and functions.
K4	CO4	Analysing the selection procedure of staffing, training and development.

Mapping of Outcomes

PO CO	PO1	PO2	PO3	PO4
CO1	S	S	S	M
CO2	S	S	S	M
CO3	S	M	L	M
CO4	S	M	S	M

S - Strong; M-Medium; L-Low

Unit No.	Topic	Hours
I	Management Concepts Definition of Management – Management and Administration – Nature and Scope of Management - Levels of Management - Functions of Management – Objectives – Contribution of F.W. Taylor – Henry Fayol – Mc Gregor and Peter F. Drucker – Hawthorne experiments.	12
II	Planning and Forecasting Planning – Meaning – Nature and Importance of Planning – Planning premises – Methods and Types of plans – Forecasting and Decision Making – MBO – MBE.	12

III	Organisation Structure Organization – Meaning, Nature and Importance – Process of Organization – Principles of Sound Organization – Organization Structure – Types: Line, Functional and Line and Staff - Span of Control – Departmentation – Delegation and Decentralization - Organization Chart	12
IV	Staffing and Training Staffing – Meaning – Importance – Staffing Process – Job Evaluation - Recruitment, selection and placement – Training and development – Methods of Training – Training Programme – Performance Appraisal and Promotion.	12
V	Motivation and Communication Motivation – need – determinants of behaviour – theories of motivation - X, Y and Z theories – Maslow’s theory. Leadership – function – styles – theories – communication – meaning – need – objectives – controlling – techniques – coordination.	12

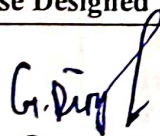
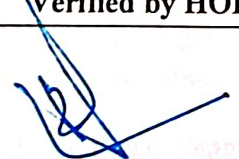
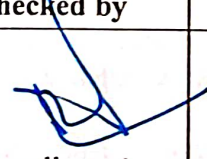
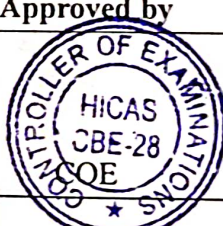
Teaching Methods : PowerPoint projection through LCD, Assignment, Discussion and Activity.

Text Book:

1. Dinkar Pagare, “Principles of Management” , Sultan Chand & Sons, New Delhi 2018.

Books for Reference:

1. Koontz and O Donald, “Principles of Management”, Tata McGraw Hill, New Delhi 2012.
2. PC Tripathi and PN Reddy, “Principles of Management”, Tata McGraw Hill, New Delhi 2012.
3. Y. K. Bhushan, “Business Organization and Management”, Sultan Chand & Sons, New Delhi 2003.
4. T.N. Chhabra, “Principles & Practices of Management”, Dhanpat Raj & Co, New Delhi 2005.
5. RSN Pillai & S. Kala, “Principles and Practices of Management”, Sultan Chand & Sons, New Delhi 2013.

Course Designed by	Verified by HOD	Checked by	Approved by
 Dr. G. DINESH KWRAR		 (Coordinator)	

Dr. P. ARUMUGASWAMY
 M.Com., MBA., M.Phil., PGDCA., PGDBA., Ph.D.
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Co-ordinator
 Curriculum Development Cell
 Hindusthan College of Arts & Science,
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Programme Code:	CBU	Programme Title : Bachelor of Commerce with International Business		
Course Code:	19CBU03	Course Title	Batch:	2019-2020 and onwards
		Practical –I : MS – Word, Excel and PowerPoint	Semester:	I
Hrs/Week:	3		Credits:	3

Course Objective

To give students hands on training in Office software package and enable students to gain knowledge in MS – Word, MS – Excel and MS – PowerPoint

Course Outcomes (CO)

K1	CO1	Remember the various features available in MS-Word and use them
K2	CO2	Understand various in-built functions in MS-Excel
K3	CO3	Apply the features of MS PowerPoint in creative preparation of presentations.
K4	CO4	Examine and appraise the use of software in business needs.

Mapping of Outcomes


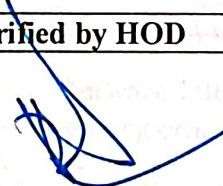

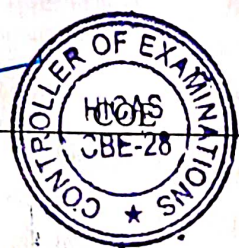
PO \ CO	PO1	PO2	PO3	PO4
CO1	S	S	S	M
CO2	S	S	S	M
CO3	S	S	S	M
CO4	S	S	S	L

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

Package	Programs	45 Hours
MS Word	<ol style="list-style-type: none"> Design the brochure with details of various courses offered by your college. Present the exam mark details of students in your class in a table. Prepare an Advertisement Copy for a shop promoting a limited period offer Using mail merge send Season Greetings to your customers. Prepare a short write-up of a recent event and perform the following <ol style="list-style-type: none"> Adjust Font size, font style, line spacing etc., Insert page numbers at the bottom right alignment Insert header consisting of date and time. Change the paragraph into two or three columns Check the spelling and grammar Use bullets and numbering Find and replace a word 	15
MS Excel	<ol style="list-style-type: none"> Design the Pay Roll of a company by considering the following conditions: <ol style="list-style-type: none"> Dearness Allowance - 40% on Basic Pay House Rent Allowance – Rs.4000 	15

	<p>c. Medical Allowance – Rs.1000 d. Provident Fund – 12% on Basic Pay + Dearness Allowance</p> <p>7. Prepare a Mark Statement and using formula, calculate the sum, average of each student, identify highest and lowest mark scoring student, sort the data in ascending and descending order.</p> <p>8. Using the data from Program 7 and perform the following functions</p> <ol style="list-style-type: none"> Change heading of column into bold Make necessary alignment like center, left, right, etc., Rename the sheet Insert a new sheet Move a sheet Delete a sheet Hide/Unhide Column Change the Width and Height of the Column <p>9. Draw different graphs like Column Chart, Bar Chart, Line Chart, Pie Chart, Area Chart, Scatter Chart, etc., using a sample data.</p> <p>10. Prepare a statement of Bank customer's account showing simple and compound interest calculations for 10 different customers using mathematical and logical functions.</p>	
MS PowerPoint	<p>11. Create a presentation about your company's product by using Insert, Design, Transitions, Animations features.</p> <p>12. Create a presentation by inserting shapes, smart art, chart options, WordArt, pictures, ClipArts.</p> <p>13. Prepare an organization chart with names of various levels of hierarchy.</p> <p>14. Prepare a PowerPoint show to advertise your product.</p> <p>15. Design slides for the headlines News of a popular TV Channel. The Presentation should contain the following: Top down, Bottom up, Zoom in and Zoom out. Save the Presentation as a PowerPoint Show</p>	15

Teaching Methods Hands on training in Computer System. Power Point Projection through LCD and Activity.

Course Designed by	Verified by HOD	Checked by	Approved by
		 (Coordinator)	

Co-ordinator
Curriculum Development Cell
Hindusthan College of Arts & Science,
Coimbatore-641 028.

Dr. P. ARUMUGASWAMI
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(Autonomous), Coimbatore - 641 028

Programme Code:	CBU	Programme Title: Bachelor of Commerce with International Business		
Course Code:	19CBU04	Course Title	Batch:	2019-2020 and onwards
		ALLIED PAPER - INTERNATIONAL ECONOMICS	Semester:	I
Hrs/Week:	4		Credits:	4

Course Objective

To acquaint the knowledge of the students about International Economy and its prevailing trends

Course Outcomes (CO)

K1	CO1	Understand basic concept of International Economics and different costs
K2	CO2	Gives knowledge about economic effects in International trade
K3	CO3	Analyze the concepts of tariffs and foreign economic policies
K4	CO4	Apply knowledge about International Economic Relations and financial institutions

Mapping of Outcomes

CO \ PO	PO1	PO2	PO3	PO4
CO1	S	S	S	M
CO2	S	S	S	M
CO3	S	S	S	M
CO4	S	S	S	M

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

Unit No.	Topics	Hours
I	Introduction to Economics Introduction – Difference between Domestic and International Economics – Importance – Trade and Monetary aspects of International Economics	08
II	International Trade Introduction – Difference between Inter-regional and International Trade – Similarities between Inter-regional and International Trade – World Trade – Resources – an overview.	10
III	International Trade Theories Introduction of Trade Theory and Government Policy – Classical Theory : Absolute Theory of Advantage – Meaning, Definition, Assumption. Comparative Advantage Theory - Meaning – assumptions – Explanation – Criticism. Modern Theory : The Heckscher-Ohlin Theory introduction – assumption – Explanation – Criticism.	12

IV	Gains from International trade Meaning – Potential and actual gain from International Trade – Factors determining Gains from Trade. Balance of Trade and Balance of Payments – Disequilibrium in Balance of Payments – Measures to correct deficit in Balance of Payments.	10
V	International Economic Relations Foreign Trade and Economic Development – International Financial Institutions : IMF – Origin, Objectives, Functions, structure, Role of Gold in IMF, SDR. World Bank – Functions, Membership, Organisation, Capital Structure. IDA, IFC, MIGA – Objectives, Membership, Organisation, Financial resources and Assistance.	10

Teaching methods : Powerpoint projection through LCD, Assignment, Discussion and Activity.

Text Book:

1. Jhingan .M.L, "International Economics" Vrinda publication, NewDelhi. 6th Edition, 2015.

Reference Books:


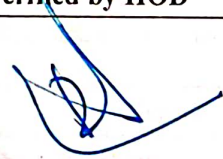
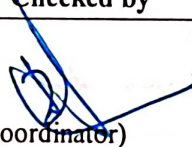
1 Mithani. D.M, "International Economics", Himalaya House publication, New Delhi. 2015

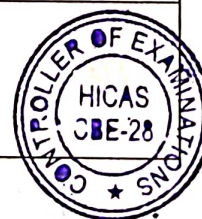
2 Cherunilum Francis, "International Business", Wheeler Publication, New Delhi. 2016

3. Paul R. Krugman, "International Economics", Pearson Education Limited, New Delhi. 2015

4. Kindlebergers , "International Economics", McGrawHill Publishing Co., New York. 2013.

5. Salvatore, Schaums , "Outline of Theory and Problems of International Economics", McGraw Hill Professional, New York. 2014.

Course Designed by	Verified by HOD	Checked by	Approved by
		 (Coordinator)	COE



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Programme Code:	CBU	Programme Title: Bachelor of Commerce with International Business		
Course Code:	19CBU05	Course Title	Batch:	2019-2020 and onwards
		FINANCIAL ACCOUNTING	Semester:	II
Hrs/Week:	6		Credits:	5

Course Objective

To acquaint the students with knowledge about the Accounting system prevailing in India.

Course Outcomes (CO)

K1	CO1	Outline the various aspects of Consignment and joint venture concepts
K2	CO2	Understand accounting Concepts in branch and departmental accounting
K3	CO3	Prepare accounts from incomplete records and summarizing the results of the business
K4	CO4	Apply the concept and procedure of Hire Purchase, Instalment system and Royalty accounts

Mapping of Outcomes

PO \ CO	PO1	PO2	PO3	PO4
CO1	S	S	M	M
CO2	S	S	M	M
CO3	S	S	M	M
CO4	S	S	M	M

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

Unit No.	Topics	Hours
I	Consignment and Joint Venture Accounting for Consignments – Valuation of stock – Normal loss – Abnormal loss – Profit on consignment – Invoice price method – Joint venture – Methods – Separate set of books are kept – Memorandum Joint Venture.	15
II	Branch and Departmental Account Branch accounts – Dependent branches – Debtors method – Stock and Debtors method – Independent branches (Excluding foreign branches) – Departmental Accounts.	15
III	Accounts from Incomplete records	14

	Meaning and Features – Statement of Affairs Method and Conversion Method.	
IV	Hire Purchase and Installment System Hire Purchase and Installment System – Methods of calculating interest – Default and Repossession – Complete and partial repossession.	14
V	Royalty Accounts Royalty – Minimum rent – Short working – Recoupment of short working.	14

Note: Distribution of marks: Problems 80%, Theory 20%

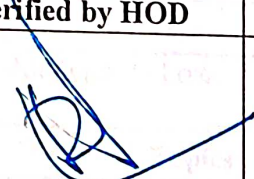
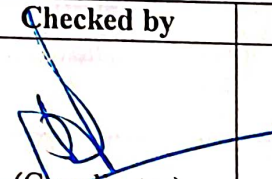
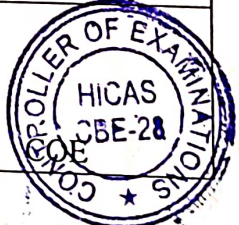
Teaching methods: Powerpoint projection through LCD, Assignment, Discussion and Activity.

Text Book:

S.P.Jain&K.L.Narang "Advanced Accountancy" Vol.-I Kalyani Publisher, New Delhi. 19th Revised Edition, 2015

Reference Books:

1. Maheshwari.S.N and Suneel K. Maheshwari, "Advanced Accounting" Vikas Publishing House Pvt.Lt., Chennai, 2018
2. Shukla.M.Cand Grewal.T.S& S.C.Gupta, "Advanced Accounting" S. Chand & Company Ltd.Delhi 2019.
3. Reddy.T.S&Murthy.A, "Financial Accounting" Margham Publications .Chennai. 6 edition 2012.
4. Gupta.R.L&Radhasamy, "Advanced Accounting" M, Sulthan Chand & Sons. Delhi. 17th Edition 2014.
- 5.S.Thothadri, S.Nafeesa, "Financial Accounting" McGaw Hill Education (India) Private Limited, Chennai first Edition 2018.

Course Designed by	Verified by HOD	Checked by	Approved by
G. Dinesh Kumar Dr G. DINESH KUMAR		 (Coordinator)	

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Programme Code:	CBU	Programme Title: Bachelor of Commerce with International Business		
Course Code:	19CBU06	Course Title	Batch:	2019-2020 and onwards
		PRINCIPLES OF MARKETING	Semester:	II
Hrs/Week:	5		Credits:	5

Course Objective

To acquaint the knowledge of the students about marketing and its prevailing trends

Course Outcomes (CO)

K1	CO1	Outline the broad knowledge about marketing
K2	CO2	Acquire the concept of marketing functions and Environment
K3	CO3	Analyze the concept of consumer behavior and branding
K4	CO4	Understand the greater knowledge about 4'ps of marketing distribution channels

Mapping of Outcomes

PO \ CO	PO1	PO2	PO3	PO4
CO1	S	S	S	S
CO2	S	S	S	S
CO3	S	S	S	S
CO4	S	S	S	S

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

Unit No.	Topics	Hours
I	Introduction about Marketing Marketing – Definition of market and marketing – Importance of Marketing – Modern marketing concept – Global marketing – Modern trends in Tele marketing – Meaning and concepts – Marketing ethics – Career opportunities in marketing	12
II	Marketing Environment, Functions and Risks Introduction–Need and Importance of Environmental Analysis– Methods of Analysis – Internal Environment of the Organization– External Environment–Marketing functions – Buying – Selling – Logistics – Storage – Financing – Risk bearing – Standardisation – Market information	12
III	Consumer behaviour and Branding Consumer behaviour – Meaning – Need for studying consumer behaviour – Factors influencing Consumer behaviour – Market segmentation – Modern trends in Customer relations marketing– Branding - Introduction – Definition – Development – Types – Importance and Branding	12

IV	Marketing mix channels of distribution Marketing mix – Product mix – Meaning of product – Product life cycle – Labeling – Price mix – Importance – Pricing objectives – Pricing strategies – Personal selling and sales promotion – Advertising –Place mix – Importance of channels of distribution – Functions of middleman – Modern trends in retailing, wholesaling	12
V	Recent trends in Marketing and Government initiatives Introduction – E-commerce – E-marketing – E-Retailing –Relationship marketing – Mobile marketing – Green marketing – Problems – Remedial measures – Bureau of Indian standards – Consumerism – Consumer protection Act 1986 – Rights of consumers – Features – Social responsibilities of marketer	12


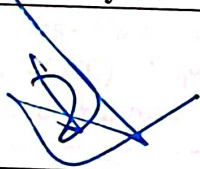
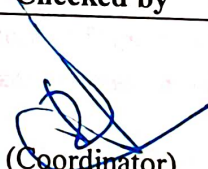
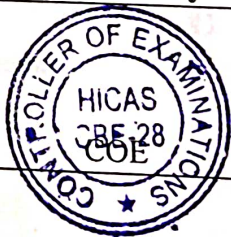
Teaching methods : Powerpoint projection through LCD, Assignment, Discussion and Activity.

Text Book:

R.S.N.Pillai & Bagavathi - Modern Marketing Principles and Practicles, S.Chand, Reprint with Correction, 2010.

Books for reference

1. Rajan Saxena, "Marketing management, Tata McGraw-Hill Education, Third Edition, 2005.
2. Philip kotler & Gary Armstrong, "Principles of marketing", Pearson Prentice Hall, 2010.
3. V.S Ramasamy & Namakumari, "Marketing management", Publisher: S Macmillan India Ltd, Third Edition, 2002.
4. William G. Zikmund & Michael d' Amico, "Marketing", South-Western College Pub, Sixth Edition 1999.
5. Paul Baines, Chris Fill & Kelly page, "Essentials of Marketing", Oxford. University Press, 2013.

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Programme Code:	CBU	Programme Title: Bachelor of Commerce with International Business		
Course Code:	19CBU07	Course Title	Batch:	2019-2020 and onwards
		EXPORT TRADE PROCEDURES	Semester:	II
Hrs/Week:	5		Credits:	4

Course Objective

To acquaint the students with knowledge about the Export Procedures and Documentation.

Course Outcomes (CO)

K1	CO1	Outline the broad knowledge about Foreign Trade Policy
K2	CO2	Acquire the concept of EOU, SEZ, Categorization of Status Holders
K3	CO3	Understand the Export Registration Procedures
K4	CO4	Analyze about Export Packaging and Documentation

Mapping of Outcomes

CO \ PO	PO1	PO2	PO3	PO4
CO1	S	S	S	M
CO2	S	S	S	M
CO3	S	S	S	M
CO4	S	S	S	M

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

Unit No.	Topics	Hours
I	Foreign Trade Policy Foreign trade policy 2015-2020 – Export licensing procedures and formalities Deemed Exports – benefits – Categories and Role of Export credit guarantee Corporation (ECGC) – Export promotion councils - Commodity Boards – Export promotion schemes.	12
II	Export Zones EOU scheme (Export Oriented Units) – Eligibility – Setting up EOUs – – Special Economic Zones (SEZ) scheme – Eligibility Approval – Conditions – Fiscal Incentives for developer of SEZ's – New status Holder Categorization – One to five-star Export Houses – Free trade and Warehousing Zones.	12
III	Export Registration Procedures Pre-requisites: PAN Number, IEC Number, Application and Related documents for IEC, Role of DGFT, RCMC, other related procedures of registration - Different Registers, Significance of Documentation and Related procedures - Export management.	12


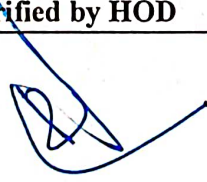
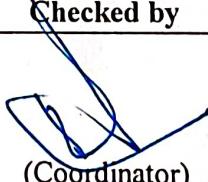
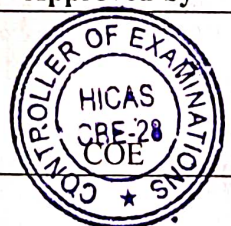
IV	Export Packaging Introduction - Inspection of Export consignment - Export by Post, Road, Air and Sea -Claiming for Export benefits and Duty drawbacks - Export Realization, Procedure and Related document- Export of services- Trends in India's Export.	12
V	Export Documentation Export Documentation – Frame work-standardized pre- shipment Export documents-Types of export documents- All Important documents in export trade.	12

Teaching methods : Powerpoint projection through LCD, Assignment, Discussion and Activity.

Text Book: M.L. Mahajan "Foreign trade policy procedures and documents", Boston: Kluwer Academic Publishers, Germany, 2015.

Reference books:

1. Dr.P.Arumugaswamy, "Export and Import Management", Narain Publications, Chennai. 2019
2. T.A.S.Balagopal, " Export Management", Himalaya Publishing House, New Delhi, 2014
3. Nabhi's Board of Editors, "How To Export", Nabhi Publication, New Delhi, 2018..
4. Dr. Verma and Aggerwal, " Export Management", Goyal Publishers, Chennai 2015
5. M.L. Mahajan, "A guide on Export policy procedures and documentation", Rbsa Publishers, Jaipur. 2000
6. CA. Virendra K.Pamecha, "A Guide to International Trade and Export Management", Jain publishers, New Delhi. 2012

Course Designed by	Verified by HOD	Checked by	Approved by
 (P. ARUMUGASWAMY)		 (Coordinator)	

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BACHELOR OF COMMERCE WITH INTERNATIONAL BUSINESS

Programme Code:	CBU	Programme Title: Bachelor of Commerce with International Business		
Course Code:	19CBU08	Course Title	Batch:	2019-2020 and onwards
		HIGHER FINANCIAL ACCOUNTING	Semester:	III
Hrs/Week:	6		Credits:	5

Course Objective:

To enable the students to learn and understand the concept of Partnership Accounting and other accounting methods like Voyage, Fire Claims, Inflation Accounting and Human Resource Accounting.

Course Outcomes (CO)

K1	CO1	Remember the various aspects of Partnership, Voyage, Fire Claims, Inflation Accounting and Human Resource Accounting.
K2	CO2	Understand the accounting procedure on Admission, Retirement and Death of Partners, Dissolution and Insolvency of Partnership, have a basic knowledge about Inflation Accounting and Human Resource Accounting.
K3	CO3	Examine the implications of accounting procedure on Admission, Retirement and Death of Partners, Dissolution and Insolvency of Partnership.
K4	CO4	Prepare Accounts on Admission, Retirement and Death of Partners, Dissolution and Insolvency of Partnership, Voyage and Fire Claims.

Mapping of Outcomes

PO \ CO	PO1	PO2	PO3	PO4
CO1	M	S	M	M
CO2	M	S	S	M
CO3	S	S	M	S
CO4	M	S	S	S

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

Unit No.	HIGHER FINANCIAL ACCOUNTING	Hours
I	Introduction to Partnership Definition of Partnership - Nature of partnership Firm - Partnership Deed and its Contents - Application of Provisions in the Absence of Agreement - Rights and Duties of a Partner - Profit & Loss Appropriation Account - Fixed and Fluctuating Capital Method – Adjustments of Profit & Loss Account	15

II	Admission of Partners Definition — Revaluation of Assets and Liabilities – Adjustment of Goodwill – Adjustment of Undistributed Profit or Loss – Adjustment and Readjustment of Capital.	14
III	Retirement and Death of Partners Retirement–Gainingratio–AdmissioncumRetirement-DeathofPartners – Adjustments on Retirement and Death – Executor’s Account	14
IV	Dissolution of Partnership Meaning–SettlementofAccounts–FirmsandPersonalDebt–Dissolution Account – Realization Account – Capital and Bank Account, Insolvencyof Partners–Meaning – Insolvency of Single Partner and All Partners– Piece-MealDistribution–ProportionateCapitalMethod–MaximumLossMethod.	15
V	Insolvency of Individuals and Firms Insolvency of Individuals and Firms – Voyage – Fire Claims – Inflation Accounting and Human Resource Accounting (Theory only).	14

Note: Distribution of marks: Problems 80%, Theory 20%

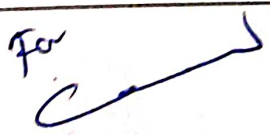



Teaching Methods: PowerPoint Projection through LCD, Assignment and Discussion.

Text Book:

1. Reddy.T.S & Murthy.A, "Advanced Accountancy", Volume-.I Edition, Margham Publications, Chennai.
2. S.P.Jain & K.L.Narang "Advanced Accountancy" Volume-.I Kalyani Publisher, New Delhi.

Reference Books:

1. Gupta R.L. & Radhaswamy M., "Advanced Accountancy", Sultan Chand & Sons Publishers, New Delhi.
2. Vinayakam N., Charumathi B., "Financial Accounting", S. Chand & Company Ltd., New Delhi.
3. S.K. Maheswari, Maheswari S.N., "Advanced Accountancy", Vikas Publications, Chennai.
4. Dr.M.A.Arulanandam, Dr.K.S.Raman, "Advanced Accountancy Part-I", Himalaya Publication, New Delhi.

Course Designed by	Verified by HOD	Checked by	Approved by
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Programme Code:	CBU	Programme Title: Bachelor of Commerce with International Business		
Course Code:	19CBU09	Course Title	Batch :	2019-2020 and onwards
		INTERNATIONAL MARKETING MANAGEMENT	Semester :	III
Hrs/Week:	6		Credits:	5

Course Objective: To gain the familiarity with the concept of International Marketing systems and redesigning different strategies.

Course Outcomes (CO)

K1	CO1	Define the concept and orientation of International Marketing
K2	CO2	Explain the buying behavior and decision-making process
K3	CO3	Examine the competitive advantage intelligence system
K4	CO4	Categorise the new product development process

Mapping of Outcomes

CO \ PO	PO1	PO2	PO3	PO4
CO1	S	S	M	M
CO2	S	S	S	M
CO3	S	S	M	S
CO4	S	S	S	S

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

INTERNATIONAL MARKETING MANAGEMENT		
UNIT	TOPIC	HOURS
I	Introduction to International Marketing International Marketing – Basic concepts – Orientation- Importance – Problems – International Vs Domestic marketing – Global marketing – Evolution of global marketing	14
II	Buying Behaviour Analysing marketing opportunities – The marketing process – Product planning. Analysing consumer markets and buyer behaviour – Influencing buyer behaviour – The buying decision process – Stages of the buying decision process.	15
III	Competitive Strategies Dealingwiththecompetition–Competitiveforces–Identifyingcompetitors –Analysing–Competitorsdesigningthecompetitiveintelligencesystem– Designing competitive strategies – Balancing customer and competitor orientations.	15

IV	Product Development Developing new market offering – Challenges in new product development – Managing the development process – Concept to strategy – Development to commercialization – The consumer adoption process. Setting the product and branding strategy – The product and the product mix – Product line decisions – Brand decisions – Packaging and Labelling.	16
V	International Pricing & Promotion Developing price strategies and programs – Setting the price – Adapting the price. Managing advertising – Developing and managing an advertising program – Deciding on media – Sales promotional – International advertising.	12

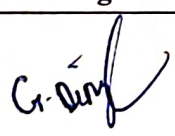
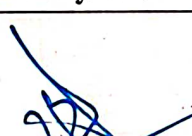
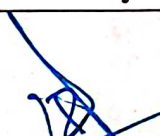
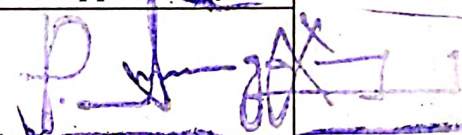
Teaching Methods: PowerPoint Projection through LCD, Assignment and Discussion.

Text Book:

Philip R Cateora, "International Marketing", McGraw Hill, New York.

Reference Books:

1. Marketing Management – Philip Kotler (Eleventh edition)
2. Global Marketing Management – Warren J Keegan
3. Export Marketing – Jacob Cherian & B. Parab.
4. Global Marketing Management – Masaaki Kotabe & Krishnan Helsen (II-Edition)
5. International Marketing – Philip R Cateora

Course Designed by	Verified by HOD	Checked by	Approved by
 Dr. G. Dinesh Kumar	 Dr. P. Arumugaswamy	 (Coordinator)	 COE

Co-ordinator
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Coimbatore-641 028.

Programme Code:	CBU	Programme Title: Bachelor of Commerce with International Business		2019-2020 and onwards
Course Code:	19CBU10	Course Title	Batch :	
		BUSINESS LAW	Semester :	III
Hrs/Week:	6		Credits:	4

Course Objective

To enable the student to get acquainted with knowledge about the Laws relating to modern day business.

Course Outcomes (CO)

K1	CO1	Remember the applicability of the provisions of business law in business.
K2	CO2	Explain the pertinence of different types of contracts and in contracts of sale of goods in business and related law in business
K3	CO3	Identify the need and relevance of The Consumer Protection Act and The Limited Liability Partnership Act
K4	CO4	Evaluate the influence of the various Acts in the modern-day business

Mapping of Outcomes

CO \ PO	PO1	PO2	PO3	PO4
CO1	S	S	S	M
CO2	S	S	S	M
CO3	S	S	S	M
CO4	S	S	S	M

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

Unit No.	BUSINESS LAW	Hours
I	Indian Contract Act Indian Contract Act 1872 – Contract– Meaning and Definition – Essential Elements of Valid Contract – Offer and Acceptance – Considerations – Capacity to Party – Free consent – Legality of object – Void agreements – Illegal agreements – Classifications of contract. Performance of contract – Discharge – Remedies for breach of contract	15
II	Other Type of Contracts Contingent contract – Quasi Contract. – Contract of Agency – Types – Creation–DutiesandRightsofPrincipalandAgent–Terminationofagency.	14
III	Sale of Goods Act 1930 DefinitionofSaleandAgreementtosell-ConditionandWarranties-Transfer of property - Transfer of title - performance - Remedies for breach- Unpaid Seller – Rights of unpaid seller - Auction sale - Rules relating deliveryof goods.	15

IV	The Consumer Protection Act, 2019 The Consumer Protection Act: Introduction, Objectives Commencement & Application, Definitions, Salient Features, Grievance Redressal Machinery - Competition Act, 2002	14
V	The Limited Liability Partnership Act The Limited Liability Partnership Act, 2008-Definition-Salient Features of LLP-Advantages and disadvantages of LLP-Differences between: LLP and Partnership, LLP and Company - Incorporation of LLP.	14

Teaching Methods

PowerPoint Projection through LCD, Assignment, Discussion and Activity.

Text Book:

Pillai R.S.N., "Business Law", S.Chand and Sons, New Delhi.

Tejpal Sheth, Business Law, Pearson Education India.

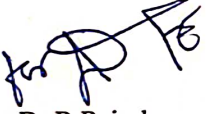


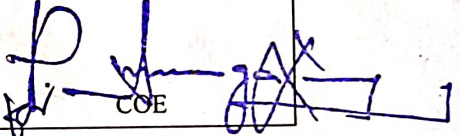
Reference Books:

1. Sreenivasan M.R., "Business Laws", Margam Publications, Chennai.

2. Kapoor .N.D, "Business Law" Sultan Chand & Sons, New Delhi.

3. Dhandapani M.V., "Business Laws", Sultan Chand and Sons, New Delhi.

4. Gogna PPS "Mercantile Law" S.Chand and Sons, New Delhi.

Course Designed by	Verified by HOD	Checked by	Approved by
 Dr. R. Rajesh	 Dr. P. Arumugaswamy	 (Coordinator)	 COE

Co-ordinator
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Programme Code:	CBU	Programme Title: Bachelor of Commerce with International Business		
Course Code:	19CBU11	Course Title	Batch:	2019-2020 and onwards
		Practical – II – Tally ERP 9 & Internet	Semester:	III
Hrs/Week:	5		Credits:	5

Course Objective

To enable the students to acquire practical knowledge in Tally

Course Outcomes (CO)

K1	CO1	To remember the various features available in Tally and use them
K2	CO2	To understand various in-built functions in Tally and explain the benefits of Internet
K3	CO3	To apply the features of Tally in preparation of accounts of an organization and employ internet for progress of the organisation
K4	CO4	To examine and appraise the use of accounting software and internet in business needs

Mapping of Outcomes

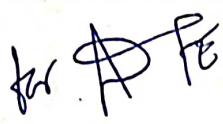


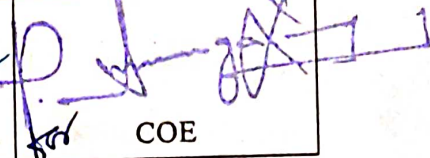
CO \ PO	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	M	S
CO2	S	M	M	M	M
CO3	M	M	S	S	S
CO4	M	S	M	M	S

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

19CBU11	Practical – II – Tally ERP 9 & Internet	
Package	Programs	60 Hours
TALLY	1. Create Company, Groups and Ledgers 2. Prepare Receipt & Payment voucher entries 3. Prepare Purchase voucher and Debit note for a given list of transactions 4. Prepare Sale voucher and Credit note for a given list of transactions 5. Prepare contra and journal vouchers 6. Prepare simple Payroll voucher and to display payroll report (payslip report, pay sheet report and payroll statements report) 7. Prepare final accounts for a given trial balance 8. Prepare stock summary and god own wise summary 9. Prepare Inventory management system (LIFO, FIFO). 10. Account GST for the transactions	30
Internet	1. Create E-mail ID and exploring the features available. 2. Send application through e-mail to different companies. 3. Using Browsers 4. Use Search Engines, collect annual reports of 5 different companies. 5. Use Search Engines, collect 10 years export-import Data of a product (of your choice) and prepare a report 6. Visit RBI, DGFT, and Major Port's websites and draft a report. 7. Use Bookmark tool	30

Teaching Methods

Hands on training in Computer System. PowerPoint Projection through LCD and Activity.

Course Designed by	Verified by HOD	Checked by	Approved by
 Dr.R.Rajesh	 Dr.P.Arumugaswamy	 (Coordinator)	 COE

Co-ordinator
Curriculum Development Cell
Hindusthan College of Arts & Science,
Coimbatore-641 028.

Programme code:	CBU	Programme title: Bachelor of Commerce with International Business		
Course code:	19CBU13	Course title	Batch	2019 -2020 and Onwards
Hrs/Week:	6	CORPORATE ACCOUNTING	Semester	IV
			Credits:	5

Course Objective:

To give a comprehensive understanding of the system of Corporate Accounting and to impart knowledge related to solving the problems under company accounts.

Course Outcomes (CO)

K1	CO1	Outline about companies and its regulations, shares, debentures, accounting procedure of companies.
K2	CO2	Develop an understanding about shares, debentures, accounting procedure of companies and corporate governance aspects
K3	CO3	Examine the procedure of company final accounts, Valuation of Goodwill and shares, Liquidation of companies
K4	CO4	Prepare the final accounts, Value Goodwill and shares, Prepare accounts on liquidation of companies

Mapping of Outcomes

CO \ PO	PO1	PO2	PO3	PO4
CO1	M	S	M	M
CO2	M	S	S	M
CO3	S	S	M	S
CO4	M	S	S	S

Unit No.	CORPORATE ACCOUNTING	Hours
I	Shares Definition – Issue of Shares - Equity shares issued at par, at premium and at discount - Share Applications, Allotment, Calls, Forfeiture of shares, Re-issue of forfeited shares – Accounting entries - Rights issue and Bonus shares – Buy-back of shares - Under writing of Shares and Debentures.	15
II	Redemption of Preference Shares & Debentures Redemption of Preference Shares - Conditions for Redemption- Issue of Debentures-Issue of Debenture at Discount-Interest on Debentures-Provision for Redemption of Debentures – Methods of Redemption of Debentures-Redemption out of profit, out of capital.	15
III	Final accounts of Company Accounting treatment of Managerial Remuneration - Final accounts of Company in New Format as per companies Act.	14
IV	Valuation of Goodwill and Shares Meaning, Definition, Need & Methods of valuation of Goodwill – Average profit method, Super profit method and Capitalisation method - Valuation of Shares – Acquisition of Business.	14

V	Liquidation of Company and Corporate Governance Meaning of Liquidation – Order of Payments – Preferential Payments – Liquidators Final Statement of Account – Remuneration – Statement of Affairs and Deficiency Accounts. Corporate Governance: Meaning, Definition, Principles of Corporate Governance -Corporate Ethics and Responsibility.	14
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S - Strong; M-Medium; L-Low.

Note : Distribution of Marks : Problems - 80% , Theory - 20% .

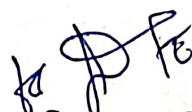


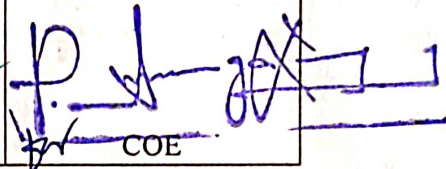
Teaching Methods: PowerPoint Projection through LCD, Assignment and Discussion.

Text Book:

Reddy .T.S. & A. Murthy, "Corporate Accounting", Margham Publications, Chennai.

Books for Reference:

1. Jain .S.P., & K.L. Narang, "Advanced Accounting", Kalyani Publications, NewDelhi.
2. Gupta .R.L., & M. Radhaswamy., "Corporate Accounts ", Theory Method and Application, Sultan Chand &Co.,
3. Arulanandam .M.A., Dr. K.S. Raman, "Advanced Accountancy," , Himalaya Publications, NewDelhi.
4. Shukla .M.C., T.S. Grewal & S.L. Gupta, "Advanced Accountancy", S. Chand & Co., NewDelhi.
5. Pillai .R.S.N., Bagavathi & S. Uma., "Fundamentals of Advanced Accounting" S. Chand & Co., NewDelhi.
6. Anil Kumar, Corporate Governance: Theory and Practice, Indian Book House, NewDelhi

Course Designed by	Verified by HOD	Checked by	Approved by
 Commerce CA	 Dr.P.Arumugaswamy	 (Coordinator)	 COE

Co-ordinator
Curriculum Development Cell
Hindusthan College of Arts & Science,
Coimbatore-641 028.

Programme Code:	CBU	Programme Title: Bachelor of Commerce with International Business		
Course Code:	19CBU14	Course Title	Batch :	2019-2020 and onwards
		BUSINESS COMMUNICATION	Semester :	IV
Hrs/Week:	5		Credits:	4

Course Objective

To acquaint the students with knowledge about different styles of communication and to develop their individual communication ability.

Course Outcomes (CO)

K1	CO1	Understand various concepts in Business Communication.
K2	CO2	Illustrate the Speaking capability, Interview skills and effective Presentation.
K3	CO3	Examine the nuances of Business Correspondence and Drafting letters.
K4	CO4	Compare and contrast Internal and External Correspondence in a Business

Mapping of Outcomes

CO \ PO	PO1	PO2	PO3	PO4
CO1	S	S	S	M
CO2	S	S	S	M
CO3	S	S	S	M
CO4	S	S	S	M

S-Strong; M-Medium; L-Low

Unit No.	BUSINESS COMMUNICATION	Hours
I	Introduction Communication: Definition–Meaning– Objectives–Importance–Process –Principles of Communication–Essentials of Effective Communication– Classification of Communication – <i>Non Verbal Communication*</i> – Barriers to Communication – Ways to Overcome Barriers – Etiquettes of Communication.	12
II	Effective Speaking Introduction – Principles of Effective Oral Communication – Vocal Control Pronunciation and Physical Behavior – Techniques of Effective Speech–Interpersonal Communication–Group Discussion–Definition– Process – Guidelines and Evaluation – Interview – Types of Interview – Techniques of Interview. Power Point Presentation – <i>Ways to Make Presentations Effective*</i> .	13

III	Effective Writing Written Communication – Meaning – Objectives – Merits – Demerits – Business Letter – Essentials – Layout and Parts of a Business Letter - Report Writing– Process–TypesofReports– <i>GraphicalRepresentation of Data and Interpretation*</i> .	10
IV	Office and Personal Correspondence Office Communication – Internal Memos, Office Circulars – Secretarial Correspondence – Board Meetings – Letters to Shareholders , Debenture Holders and Registrar of Companies – Notice – Agenda – Minutes of Meetings – Personal Correspondence – Preparation of Curriculum Vitae – Job Application – Appointment Letters – Interview Letters – <i>Role of Social Media in Communication*</i> .	12
V	Business Correspondence TradeCommunication–TradeEnquiries–Quotations–Tenders–Placing Orders, Complaints, Claims– AdjustmentsandFollow-Up–SalesLetters – Circular Letters – Banking and Insurance Communication – <i>Electronic Forms of Official Communication*</i> .	13

Note: * Self Study

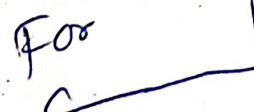


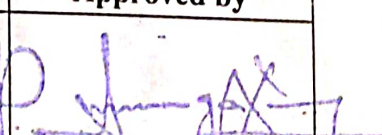
Teaching Methods: PowerPoint Projection through LCD, Assignment and Discussion

Text Book:

Rajendra Pal and J. S. Korlahalli, "Essentials of Business Communications," Sultan Chand, New Delhi

Reference Books

1. Ramesh. M.S., & C. CPattanshetti, "Business Communication", R. Chand & Co, New Delhi
2. Rodriguez. M.V., "Effective Business Communication Concept" Vikas Publishing Company, New Delhi.
3. Varinder Kumar, " Business Communication ", Kalyani Publishers, New Delhi
4. Pillai. R.S., & Bagavathi, "Modern Commercial Correspondence", S. Chand & Company, New Delhi.
5. Jain. V.K., & Omprakash Biyani, "Business Communication", S. Chand & Company, New Delhi.

Course Designed by	Verified by HOD	Checked by	Approved by
 Commerce PA & AF	 Dr. P. Arumugaswamy	 (Coordinator)	 COE

Curriculum Development Cell
Hindusthan College of Arts & Science,
Coimbatore-641 028.

Programme Code:	CBU	Programme Title: Bachelor of Commerce with International Business		
Course Code:	19CBU15	Course Title	Batch:	2019-2020 and onwards
		COMPANY LAW AND SECRETARIAL PRACTICE	Semester:	IV
Hrs/Week:	6		Credits:	4

Course Objective: To enable the students to understand about the Company Laws and secretarial practices with recent amendments.

Course Outcomes (CO)

K1	CO1	To learn about basics of company formation
K2	CO2	To know about documents prepared and maintained in a company
K3	CO3	To understand the company management
K4	CO4	To know the company secretarial practices

Mapping of Outcomes

PO \ CO	PO1	PO2	PO3	PO4
CO1	S	S	S	M
CO2	M	M	S	S
CO3	S	S	S	M
CO4	M	M	S	L

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

Unit No.	COMPANY LAW AND SECRETARIAL PRACTICE	Hours
I	Introduction to Company Company – Company Act 2013 – Definition and features — Kinds of companies including One person company, Small company, Associate company, Dormant company, Producer company; Association not for profit; Illegal association – Formation of Companies: – Promotion – Meaning –Promoters –Their functions –Duties of Promoters – Incorporation of a company – Procedure – Documents to be filed-on-line registration of acompany.	14
II	Documents Memorandum of Association – Doctrine of ultra-vires- Articles of Association – Doctrine of indoor management – Alteration of Articles – Prospectus – Contents – Shelf prospectus and red herring prospectus, Misstatement in prospectus.	14

III	Company Management Directors – Director Identification Number (DIN)- Qualifications and Disqualifications of directors – Appointment of Directors – Independent Directors - Removal of Directors – Directors Remuneration – Powers, Duties and Liabilities.	14
IV	Company Secretary Company Secretary – Types – Positions – Qualities – Qualifications – Appointments and Dismissals – Powers – Rights – Duties – Liabilities of Company Secretary- Role of a Company Secretary –(1) As a statutory officer, (2) As a Co-Coordinator, (3) As an Administrative Officer – Drafting of Correspondence relating to the meetings – Notices – Agenda – Minutes. Latest Amendments as per companies Act 2013 & 2015	15
V	Company Meetings and Winding up Kinds of Company Meeting – Board of Directors Meeting – Statutory Meeting – Annual General Meeting – Extra-ordinary General Meeting – Voting Rights and Proxy. Convening and conduct of meetings, Requisites of a valid meeting – Notice, Agenda, Chairman, Quorum, Proxy, Resolutions, Minutes; Postal ballot, Meeting through video conferencing, E-voting. Winding up: Meaning – Concept and modes of winding up.	15

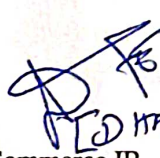
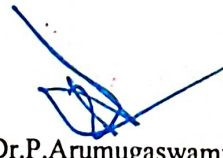


Teaching Methods: PowerPoint Projection through LCD, Assignment and Discussion.

Text book:

Kapoor N.D., "Company Law and Secretarial Practice", Sultan Chand & Sons, New Delhi.

Reference Books:

1. S. Badi Alam and Saravanavel, "Company Law", Himalaya Publications, Chennai.
2. Tandon B.N., "Secretarial Practice" S. Chand & Company, New Delhi.
3. Sherlekar S.A., "Secretarial practice" J K Mittal Kitab Mahal, Allahabad.
4. Kathiresan, Radha, "Company Law & Secretarial Practice", Prasanna Publishers, Chennai
5. Dr. Bansal C.L., "Business and Corporate Laws", JBA Publishers, New Delhi.

Course Designed by	Verified by HOD	Checked by	Approved by
 Commerce IB	 Dr. P. Arumugaswamy	 (Coordinator)	 COE

Co-ordinator
 Curriculum Development Cell
 Hindusthan College of Arts & Science,
 Coimbatore

Programme code:	CBU	Programme title: Bachelor of Commerce with International Business		
Course code:	19CBUI16	Course title	Batch	2019-2020 and Onwards
Hrs/Week:	6	LOGISTICS MANAGEMENT	Semester	IV
			Credits:	4

Course Objective: To gain thorough knowledge in the fundamental concept of Logistics sector

Course Outcomes (CO)

K1	CO1	Define the concept of International Marketing logistics
K2	CO2	Interpret transportation infrastructure and freight management
K3	CO3	Examine the role of Inland Container Depot and Container Freight Station
K4	CO4	Analyse the International Freight Principles and Role of IATA

Mapping of Outcomes

CO \ PO	PO1	PO2	PO3	PO4
CO1	M	S	S	S
CO2	M	S	M	S
CO3	S	S	M	S
CO4	S	M	S	S

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

Unit	LOGISTICS MANAGEMENT	Hours
I	Introduction to Logistics International marketing logistics–Meaning– Concept–Objectives–Value chain– Logistics system elements – Information – Transportation – Material handling – Inventory – Warehousing – Communication – Inbound logistics and outbound logistics. Integrated Logistics-Objectives, Concepts, Inventory flow, and information flow.	15
II	Transportation Introduction, Objectives, Transportation system, Transportation infrastructure, freight management, factors affecting freight cost, Transportation network, Containerization.	15
III	Role of Containers Containerization – Classification of Containers – Role of ICD And CFS – Types of Ships – Operating Systems: Liners and Tramp- Features- Merits and Demerits - Chartering – CONCOR.	14


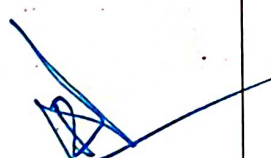

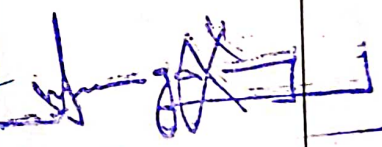
IV	Freight Systems and Cargo Transport Instructions International Freight Principles – Factors – Liner Freight- Advance Freight- Lump Sum Freight Back Freight- Prorata Freight- Dead Freight – Tramp Freight – Rebate System – Sea and Air transport - Air Tariff Structure – Principles – Types. Cargo Transport -Air Shipment – Consolidation – Role and Function of IATA – Maritime Frauds and Unethical Practices – Institutional Arrangements for Resolving Shipping Problem – Global Logistics.	14
V	E-Commerce Logistics and Logistics Information: Introduction, Objectives, Concepts of E-Commerce, Requirements of Logistics in E- Commerce, E-Logistics structure and operation, Logistics Resource Management.	14

Teaching Methods: PowerPoint Projection through LCD, Assignment and Discussion.

Text Book: Dr. Krishnaveni Muthiah, "Logistics Management & World Seaborne Trade", Himalaya Publishing House, New Delhi.

Reference Book:

1. S. Sudalaimuthu, "Logistics Management and International Business- Text and Cases" Jain Publication, New Delhi.
2. Douglas M. Lambert, James Stock, Lisa M. Ellram, "Fundamentals of Logistics Management", McGraw Hill Irwin International Edition, New Delhi.
3. Donald J. Bowersox, David J. Closs, "Logistical Management-The integrated Supply Chain Process", Tata McGraw Hill Publishing Company Ltd., New Delhi.
4. Roy D. Shapiro, James L. Heskett, "Logistics Strategy Cases & Concepts", West Publishing Co., USA.
5. Vogt, W.J. Piennar, P.W.C. De Wit, "Business Logistics Management-Theory and Practice", Oxford University Press, Southern Africa.

Course Designed by	Verified by HOD	Checked by	Approved by
 Dr. R. Sangeetha	 Dr. P. Arumugaswami	 Co-ordinator	 COE

Curriculum Development Cell
 Hindusthan College of Arts & Science,
 Coimbatore-641 028.

Programme Code:	CBU	Programme Title: Bachelor of Commerce (International Business)		
Course Code:	19CBU18	Course Title	Batch:	2019 - 2020
		FINANCIAL MARKETS AND INSTITUTIONS	Semester:	V
Hrs/Week:	6		Credits:	5

Course Objectives

- To have knowledge on financial markets and institution structure prevailing in India.
- To learn about the structure of Financial Markets
- To understand the role of New Issue Market, Secondary Markets, SEBI, CreditRating
- To know the role of Financial Intermediaries and other Institutions and various source of finance

Course Outcomes (CO)

K1	CO1	Enabling the students to know the structure of financial markets and its operations.
K2	CO2	Gaining Knowledge on new issue market, secondary market and influence of SEBI.
K3	CO3	Understanding the market mechanism and financial intermediaries in India.
K4	CO4	Analysing the role of various institutions in the financial markets and new modes of financing and venture capital in India.

Mapping of Outcomes

CO	PO	PO1	PO2	PO3	PO4
CO1		S	S	S	M
CO2		S	S	S	M
CO3		S	S	M	M
CO4		S	M	M	M

S - Strong; M-Medium; L-Low

Unit No.	Topics	Hours
Unit I	Structure of Financial Markets Financial Markets – Structure of Financial Markets – Financial Investment – Money Market in India – Indian Capital Markets – Structure of Capital Market- Difference between Money Market and Capital Market – Classification and Objectives of Indian Money Market - Role of RBI in the development of the Indian Financial System.	14
Unit II	New Issue Market Markets for Corporate Securities – New Issue Markets – Functions- Issue Mechanism – services of NIM – NIM Vs Secondary Market – Methods of Marketing securities – SEBI Guidelines for listed and Unlisted Companies – Intermediaries in NIM – Underwriters – Bankers to an Issue – Brokers to an Issue – Registrars to an Issue and Share Transfer Agents- Debenture Trustees.	15

Unit III	Secondary Markets – SEBI – Credit Rating Secondary Markets – Stock Exchange – Role of Secondary Market – Trading in Stock Exchange – Various Speculative Transactions – Over the Counter Exchange of India (OTCEI) - Regulation of Stock Exchange - SEBI – Functions – Powers – Guidelines – Role of Institutional Investors in Capital Market - Foreign Institutional Investors (FIIS) – Investor Protection. Credit Rating – Meaning – Functions – Credit Rating Agencies in India – Benefits.	15
Unit IV	Financial Intermediaries and other Institutions Banks as Financial Intermediaries – Commercial Banks Role in Financing- Merchant Banking – IDBI – IFCI – LIC – SFCs - ICICI – SIDBI - GIC – UTI – Mutual Funds – Investments Companies - National Securities Depository Limited (NSDL). Process of Trading - Types of Trade - Types of Account- Dematerialization-Re-materialisation-Advantages.	14
Unit V	Source of Finance New Modes of Financing – Leasing as Source of Finance – Forms of leasing – Venture Capital – Dimension Functions – Venture Capital in India – Factoring – Types – Modus Operandi of Factoring – Factoring as Source of Finance – Securitisation of assets – Mechanics of Securitisation- Utility of Securitisation – Securitisation in India	14

Teaching Methods: Black Board, PowerPoint Presentation, Activities.

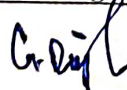
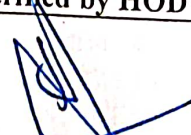

Teaching Methods: Lecturing, PowerPoint Projection through LCD, Assignment, Discussion and Activity.

Text Book:

1. R.M. Srivatsava, "Essentials of Business Finance" Himalaya Publishing House, New Delhi

Books for Reference:

1. Santhanam B., "Financial Services" Margham Publications, Chennai
2. Gordon & Natarajan, "Financial Markets and Services" Himalaya Publishing House, New Delhi
3. Maheshwari S.N., "Principles of Financial Management" Sulthan Chand & Sons, Delhi
4. Pandey L.Y., "Financial Management" Vikas Publishing House, Chennai
5. Khan and Jain M.Y., "Financial Management" McGraw Hill Publications, Delhi

Course Designed by	Verified by HOD	Approved by
 Dr. G. DINESH KUMAR		



Programme Code:	CBU	Programme Title: Bachelor of Commerce with International Business		
Course Code:	19CBU19	Course Title	Batch:	2019-2020
Hrs/Week:	6	COST ACCOUNTING	Semester:	V
			Credits:	5

Course Objective

- To facilitate the students about various tools and techniques available in cost accounting.
- To give in depth knowledge in preparation of cost sheet, material purchase and labour cost.
- To impart the knowledge about preparation of various costing systems in cost accounting.
- To understand the application of costing analysis.

Course Outcomes (CO)

K1	CO1	Stating the different types of costing systems.
K2	CO2	Selecting the appropriate tools and techniques for evaluate the labour cost.
K2 & K3	CO3	Constructing the cost sheets and apply the different types of controlling inventory analysis.
K4	CO4	Analysing and preparation of different types of costing techniques.

Mapping of Outcomes

PO CO	PO1	PO2	PO3	PO4
CO1	S	S	M	M
CO2	S	S	M	M
CO3	S	S	M	M
CO4	S	S	M	M

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

Unit No.	Topics	Hours
I	Introduction to Cost Accounting Definition – Meaning and Scope - - Classification –Costing an aid to Management - Types and Methods of Cost – Elements of Cost-Preparation of Cost Sheet with Simple Adjustment.	15

II	Material Cost and Control Material Control: Levels of material Control – Need for Material Control – Economic Order Quantity – ABC analysis – Perpetual inventory – Purchase and stores Control: Purchasing of Materials – Procedure and documentation involved in purchasing – Requisition for stores – Stores Control – Methods of valuing material issue.	14
III	Labour cost and Control Labour: System of wage payment – Idle time – Control over idle time – Labour cost, methods of wage payment and Labour turnover. Overhead – Classification of overhead – allocation and absorption of overhead- Machine Hour Rate.	15
IV	Process costing Process costing – Features of process costing – process losses, wastage, scrap, normal process loss – abnormal loss, abnormal gain. (Excluding inter process profits and equivalent production).	14
V	Operating costing Operating Costing - Contract costing – Reconciliation of Cost and Financial accounts.	14

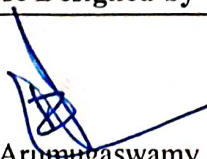
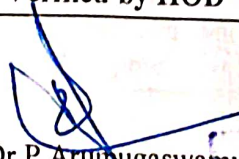
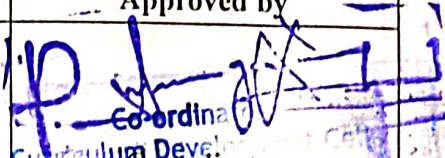
Note: Distribution of marks: Problems 80%, Theory 20%

Text Book:

1. R.S.N. Pillai and V. Bagavathi , "Cost Accounting", S. Chand and Company Ltd., New Delhi. Edn. 2004

Reference Books:

1. S.P. Jain and K.L. Narang , "Cost Accounting", Kalyani Publishers, New Delhi. Edn. 2005
2. R.S.N. Pillai and V. Bagavathi , "Cost Accounting", S. Chand and Company Ltd., New Delhi. Edn. 2004
3. S.P. Iyyengar, "Cost Accounting Principles and Practice", Sultan Chand, New Delhi. 2005
4. V.K. Saxena & C.D. Vashist, "Cost Accounting", Sultan Chand, New Delhi 2005
5. M.N. Arora, "Cost Accounting", Sultan Chand, New Delhi 2005

Course Designed by	Verified by HOD	Approved by
 Dr. P. Arumugaswamy	 Dr. P. Arumugaswamy	 Co-ordinator Curriculum Development Co-ordinator

Hindusthan College
Coimbatore-641 028.
Coimbatore-641 028.

Programme Code:	CBU	Programme Title: Bachelor of Commerce with International Business		
Course Code:	19CBU20	Course Title	Batch:	2019-2020
		INCOME TAX LAW AND PRACTICE	Semester:	V
Hrs/Week:	6		Credits:	5

Course Objective

- To acquaint various concepts of income tax and related terminologies.
- To familiarize with computing income under various heads of income.
- To gain knowledge in calculation of exempted income from various sources.
- To educate learners about procedure for assessment and E-filing.

Course Outcomes (CO)

K1 & K2	CO1	Defining and Understanding various terminologies in Income tax.
K2	CO2	Estimating the taxable income from Salary and House property.
K3	CO3	Determining the taxable income from Business / Profession and income from Capital gains.
K4	CO4	Appraising the taxable income and E-filing procedure.

Mapping of Outcomes

PO CO	PO1	PO2	PO3	PO4
CO1	S	S	M	L
CO2	S	S	S	M
CO3	M	M	M	L
CO4	S	S	S	M

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

Unit No.	Topics	Hours
I	Introduction to Income Tax Income Tax Act 1961-Definition – Assessment Year, Previous. Year, Assesse, Person, Income, Gross Total Income, and Total Income – Basis of charge – Residential Status of an Individual, HUF, Firms, AOP and Company – Exempted Incomes - Tax Evasion, Tax Avoidance – Tax Planning.	15

II	Income from Salary and House Property Salary – Allowances – Perquisites – Profit-in-lieu of salary - Computation of Income from Salary - House Property Income - Determination of annual value of let out house property – Self occupied house property - Deductions under section 24- Computation of Income from House Property.	14
III	Income from Business or profession Profits and Gains of Business or Profession – Deductions expressly allowed and expressly disallowed - Computation of Income from Business or Profession - Depreciation.	15
IV	Income from Capital Gains and Other Sources Capital Gains – Capital Asset, Transfer, Deemed Transfer, and Transaction not regarded as transfer – Types of Capital Gains – Exempted Capital Gains – Computation of Income from Capital Gains – Income from Other Sources.	14
V	Assessment of Individuals Clubbing of Income and Set Off and Carry Forward of Losses - Deductions Under Chapter VI A – Assessment of Individuals-types- Online filing	14

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

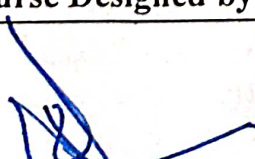
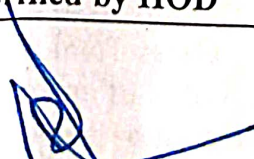
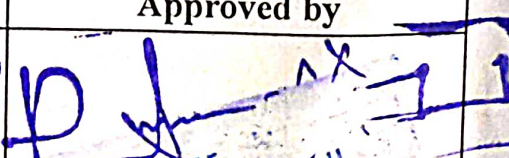
Teaching Methods: PowerPoint Projection through LCD, Assignment and Discussion.

Text Book:

1. Gaur.V.P and Narang. D.B, Puja Gaur, Rajeev Puri, "Income Tax Law and Practice" Kalyani Publishers New Delhi.2021

Reference Books:

1. Dr.Mehrotra.H.C, "Income Tax Law and Accounts" SahithyaBhavan Publishers, Agra.
- 2.Murth. A, "Income Tax Law and Practice" Vijay Nicole Imprints,Private Ltd., Chennai.
3. Hariharan. N, "Income Tax Law and Practice", Vijay Nicole publishers.,Chennai.
- 4..DinakarPagare: Law and Practice of Income Tax, Sultan Chand and sons.
5. Reddy. T.S and Hariprasad Reddy.Y, "Income Tax Law and Practice", Margham Publications, Chennai.

Course Designed by	Verified by HOD	Approved by
 Dr.P.Arumsugawamy	 Dr.P.Arumsugawamy	 Co-ordinator Co-ordinator Cell

Curriculum Development Cell
Hindusthan College of Arts & Science,
Coimbatore-641 028.

Programme Code:	CBU	Programme Title: Bachelor of Commerce with International Business		
Course Code:	19CBU21	Course Title	Batch:	2019-2020
Hrs/Week:	6	BANKING AND FOREIGN EXCHANGE	Semester:	V
			Credits:	4

Course Objective

- To define the modern banking concepts.
- To understand the procedure for opening different types of bank accounts and its constraints.
- To gain knowledge on Negotiable instrument in finance.
- To analyze Foreign Exchange Markets and its Management.

Course Outcomes (CO)

K1	CO1	Outlining the functions of modern commercial banks and customer services.
K2	CO2	Understanding the different types of bank accounts.
K3	CO3	Integrating knowledge on Negotiable instruments.
K4	CO4	Explaining Foreign Exchange Markets and Exchange Management.

Mapping of Outcomes

PO CO	PO1	PO2	PO3	PO4
CO1	S	S	M	M
CO2	S	S	M	M
CO3	S	S	M	M
CO4	S	S	M	M

S - Strong; M-Medium; L-Low

Unit No.	Topics	Hours
I	Introduction To Banking Definition of banker and customer- General relationship- Special relationship- Evolution of commercial banks – Functions of modern commercial banks – Branch banking – CRM in banking – Multinational banking – Customer service- Wholesale banking – Retail banking – Private banking – Interbank business – Regulatory framework	15

II	Types Of Accounts Opening of an new account- General precautions- Types of accounts- Fixed deposits- savings account- Current account- Recurring deposits- Special type of customers- Minor- Lunatic drunkards- joint account- Partnership account- Public limited company- Closure of accounts.	14
III	Negotiable Instruments Negotiable instruments- meaning- Characteristics- Types- Bills of exchange- Essentials- Promissory note- Essentials- Cheques- Essentials- Endorsement- Crossing of Cheques- Marking of Cheques.	15
IV	Foreign exchange markets Foreign exchange markets- Features- Participants- Interbank transactions- Interbank quotations- Interbank rates and arbitraging- Interbank dealings- cover deals- trading- Funding of vostro account- Swap deals.	14
V	Exchange Management Exchange management by banks- Dealing position- Exchange position- Cash position- Accounting and reporting- Foreign exchange risk management	14

Note: Distribution of marks: Theory 100%

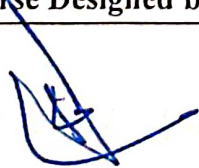
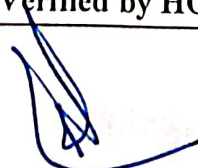
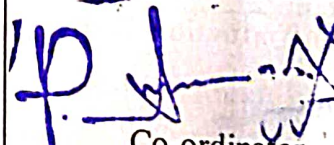
Text Book:

C. Jeevanandham, "Foreign exchange and risk management", Sultan Chand, New Delhi.

Gordon and Natarajan "Banking theory law and practice", Himalaya Publishing House, New Delhi.

Reference Books:

1. *Study material for Diploma in banking & finance, Principles and practice of banking Macmillan Publication, New Delhi.*
2. *PG Apte, "International Financial Management", McGraw Hill, New Delhi.*
3. *NC Majumdar, "Fundamentals of Modern Banking", New Central Book Agency (P) Ltd, New Delhi.*
4. *Dharmaraj "Banking theory law and practice", Scitech Publications (India) Pvt Ltd, Chennai.*
5. *Esha Sharma, "Foreign Exchange Management", Laxmi Publications, New Delhi.*

Course Designed by	Verified by HOD	Approved by
		 Co-ordinator

Hind... Devel... college... Combato...
Cell Science,

Programme Code:	CBU	Programme Title: Bachelor of Commerce with International Business		
Course Code:	19CBU22 (A)	Course Title	Batch:	2019-2020
		GARMENT MERCHANDISING	Semester:	V
Hrs/Week:	6		Credits:	5

Course Objective

- To gain familiarity with the fundamentals of Garment merchandising industry
- To understand about planning schedule for different process.
- To familiarize about quality control inspection.
- To gain holistic knowledge about merchandise sourcing process and current trends in visual merchandising.

Course Outcomes (CO)

K1	CO1	Identifying the fundamentals of Merchandising.
K2	CO2	Summarizing the different Merchandising activities under Planning and Control.
K3	CO3	Examining the standardization and Quality control in managing apparels.
K4	CO4	Organising the Sourcing strategies for Merchandise process and analyzing the trends in Visual Merchandising.

Mapping of Outcomes

PO CO	PO1	PO2	PO3	PO4
CO1	S	S	M	M
CO2	S	S	M	M
CO3	S	S	M	M
CO4	S	S	M	M

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

Unit No.	Topics	Hours
I	Introduction To Merchandising Fundamentals of merchandising - Responsibilities of the merchandiser – Merchandise planning: target markets, market segmentations and marketing Research.	14

II	Planning and Controlling Planning and Controlling and control tools: marketing calendar, merchandise Calendar, sales forecast - Execution: Line development: objectives, elements, planning, control, research, line plan, styling direction and product development and adoption -Pricing: pricing strategies, objectives, pricing formula - Costing principles and strategies.	15
III	Quality Control Introduction to Standardization and Quality control in apparel industry- Importance of consumer perception of apparel quality- Managing apparel quality through inspection and sampling procedures.	14
IV	Merchandise sourcing process& Retail merchandising 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. Introduction to Retail Merchandising – Types of retail merchandising- Department stores – Discounters – Off-price retailers – Outlet source – Close out – Warehouse clubs.	15
V	Visual Merchandising Fashion Visual Merchandising- Functions of Visual Merchandising- Elements of Visual Merchandising - Store exteriors, interiors& windows – Image, atmosphere 7 theatrics - Display props, fixtures, mannequins, floral, signage & graphics.	14


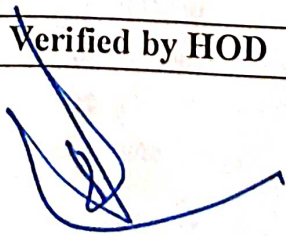
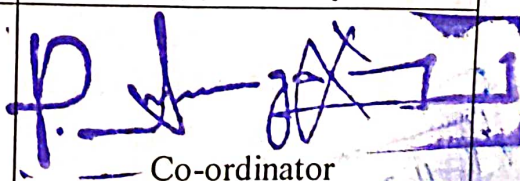
Note: Distribution of marks: Theory 100%

Text Book:

Stone, Elaine. & Samples, J.A., "Fashion Merchandising", McGraw Hill Book Co, New York.

Reference Books:

1. Rosenau, J. A., Wilson David L. David., "Apparel Merchandising-The line starts here", Fairchild publications, New York.
2. Mehta, Pradeep., "Managing Quality in the Apparel Industry", New Age International Pvt. Limited. New Delhi.
3. Conway Liu, "Garment Merchandising", Monsoon Hong Kong Ltd, Hong Kong.
4. Tony Morgan, "Visual Merchandising", Laurence King Publishing, London.

Course Designed by	Verified by HOD	Approved by
 F. DHANASEKAR		 Co-ordinator

Co-ordinator
 Curriculum Development Cell
 Hindustan College of Arts & Science,
 Coimbatore-641 028.

Programme Code:	CBU	Programme Title: Bachelor of Commerce with International Business		
Course Code:	19CBU22 (B)	Course Title	Batch:	2019-2022
Hrs/Week:	6	MARINE EXPORT	Semester:	V
			Credits:	5

Course Objective

- To enable the students to be well versed in Marine export procedures.
- To familiarize about exports of MPEDA products.
- To know about different types of fisheries and export documentation for marine products.
- To analyse about quality policy for marine exports and knowledge on export strategies for marine products.

Course Outcomes (CO)

K1	CO1	Identifying the fisheries research and technology.
K2	CO2	Understanding the product wise export in MPEDA.
K3	CO3	Preparing the Export documentation for marine products
K4	CO4	Examining the quality management system and policy and Export strategies.

Mapping of Outcomes

CO	PO1	PO2	PO3	PO4
CO1	S	S	M	M
CO2	S	S	M	M
CO3	S	S	M	M
CO4	S	S	M	M

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

Unit No.	Topics	Hours
I	Introduction To Marine Export Introduction – Importance of fisheries sector – Fisheries sector in India- An overview- Growth and development of fisheries sector in India – Development under five year plans –Organisation and infrastructure- other infrastructural facilities- Organizations promoting research and technology and training in fisheries sector.	15

II	Marine Exports and MPEDA Export of Indian Marine products – Marketwise exports- Port wise exports – Product wise exports- Export problems of marine products- The organization of the marine products export development Authority – MPEDA objectives – The organization structure – Role and functions of MPEDA- The Infrastructural.	15
III	Types Of Fisheries Different types of Fisheries and its exporting procedures.	12
IV	Quality Management Export marketing services- Product planning And quality control mechanisms- Product mix and product development programmes- Quality Management- Distribution system of pricing policy.	15
V	Marine Export Strategies Promotional strategies – Training programme campaigning – Strategies for development.	15

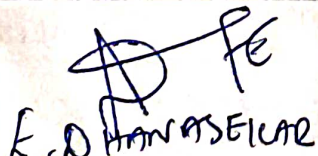
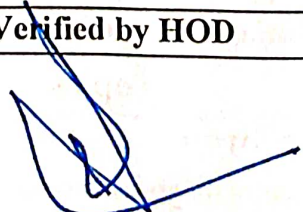
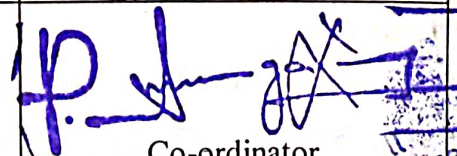
Note: Distribution of marks: Theory 100%

Text Book:

D. VijayaPrakash, "Export Marketing of Marine Product", Discovery publication New Delhi.

Reference Books:

1. *K.RamaMohanaRao, "Export Marketing of Marine Product", Discovery publication, New Delhi.*
2. *B.C.Mitra, "Marine Insurance", Vora Publication, Mumbai.*
3. *MPEDA, News letters and Publications, Cochin.*
4. *D. C. Kapoor, "Export Management", Vikas Publishing House, New Delhi.*
5. *Dr. Verma and Aggerwal, "Export Management", Goyal Publishers, Chennai.*

Course Designed by	Verified by HOD	Approved by
 E. D. HANASEKAR		 — Co-ordinator

Co-ordinator
Curriculum Development Cell
Hindusthan College of Arts & Science
Coimbatore-641-028.

Programme Code:	CBU	Programme Title: Bachelor of Commerce with International Business		
Course Code:	19CBU23	Course Title	Batch:	2019-2020
		MANAGEMENT ACCOUNTING	Semester:	VI
Hrs/Week:	6		Credits:	5

Course Objective

- To facilitate students to acquire sound knowledge of concepts, methods and techniques of management accounting.
- The students to acquire the knowledge of applicability of ratio analysis.
- To enable the students to understand the importance of flow of funds and cash in the Company.
- To make the students develop competence with their usage in managerial decision making and budgetary control.

Course Outcomes (CO)

K1	CO1	Identifying the Concept of Management accounting and to learn the interrelationship with financial and cost accounting.
K2	CO2	Understanding the applicability of Ratio Analysis in analyzing the Financial statements.
K4	CO3	Analysing the flow of fund and cash in the company.
K3	CO4	Preparing Marginal costing and budgets for planning and control.

Mapping of Outcomes

CO	PO1	PO2	PO3	PO4
CO1	S	S	S	S
CO2	S	S	S	S
CO3	S	S	M	S
CO4	S	S	M	M

S - Strong; M-Medium; L-Low

Unit No	Topics	Hours
I	Introduction to Management Accounting Management Accounting – Meaning – Objectives and Scope –Financial Statement analysis-Comparative income statement-Balance sheet-Common size income statement & Balance sheet.	15

II	Financial Statement analysis and Ratio analysis Ratio analysis - – Classification of Ratios - Analysis of liquidity – Solvency and Profitability Ratios -Turn over ratio–Investor Ratio– Construction of Balance Sheet.-Working capital management – Assessment of Working Capital needs – Components of working capital	15
III	Fund flow and Cash flow statements Fund Flow statement – Meaning – Schedule of changes in working capital - Preparation of Fund Flow Statement - Cash Flow statement – Preparation of Cash Flow Statement as per Accounting Standard 3.	14
IV	Marginal costing and Break Even Analysis Concept of Marginal Costing – Preparation of marginal costing statement – managerial applications – Break even analysis – Standard costing – variance analysis (Material and Labour only).	14
V	Budgeting Budgeting and Budgetary control – Classification of Budgets – Preparation of cash budget, sales budget, purchase budget, material budget and flexible budget – Performance Budgeting – Zero Base Budgeting (ZBB)	14

ote: Distribution of marks: Problems 80% and Theory 20%

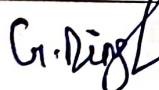
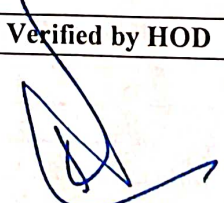
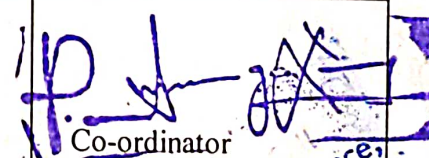
Teaching Methods: PowerPoint Projection through LCD, Assignment and Discussion

Text book:

1. Sharma & S.K. Gupta, "Management Accounting", Kalyani Publishers, New Delhi

Reference Books:

1. Maheswari .S.N., "Management Accounting", Sultan Chand & Sons, New Delhi
2. Ramachandran & Srinivasan, "Management Accounting", Sriram Publications, Trichy.
3. Jain .S.P. & K.L.Narang, "Cost and Management Accounting", Kalyani Publishers, New Delhi
4. Bhattacharya .S.K., "Accounting and Management", Vikas Publishing House, Chennai.
5. Reddy.T.S. & Y.Hariprasad Reddy, "Management Accounting" Margam Publications, Chennai
6. E.Gordon, N.Sundaram & M.Sriram, "Management Accounting" Himalaya Publishing House.

Course Designed by	Verified by HOD	Approved by
 C.D. DINESH KUMAR		 Co-ordinator

Co-ordinator
 Curriculum Development Cell
 Hindustan College of Arts & Science,
 Coimbatore - 641 028.

Programme Code:	CBU	Programme Title : Bachelor of Commerce with International Business		
Course Code:	19CBU24	Course Title	Batch:	2019-2020
		PRINCIPLES OF AUDITING	Semester:	VI
Hrs/Week:	5		Credits:	4

Course Objective

- To enable the student to be well versed in audit, to render an opinion as to the fair presentation of the financial statements
- To impart an understanding of the procedures and strategies to be adopted during auditing.
- To give an insight into the auditing procedures of each element of financial statement.
- To make the students understand the process of auditing adopted in various entities.

Course Outcomes (CO)

K1	CO1	Identifying the basic principles of auditing.
K2	CO2	Understanding the audit procedure and documents to be used during auditing.
K3	CO3	Articulate the verification of assets and Liabilities.
K4	CO4	Categorizing Bank and Insurance Audit.

Mapping of Outcomes

CO	PO	PO1	PO2	PO3	PO4
CO1		S	S	S	S
CO2		S	S	S	M
CO3		S	S	M	M
CO4		S	S	M	M

S - Strong; M-Medium; L-Low

Unit No	Topics	Hours
I	Evolution of Auditing Auditing–Evolution of Auditing – Definition – Objectives – Types – Advantages and Limitations – Qualities of an Auditor – Qualifications of an Auditor - Internal Control – Internal Check and Internal Audit – Auditing and Assurance Standards Board(AASB)-	14

II	Audit Planning and Documentation Audit Note Book – Working Papers. Vouching – Voucher – Vouching of Cash Book – Vouching of Trading Transactions – Vouching of Impersonal Ledgers - Errors and Fraud	14
III	Verification and Valuation of Assets & Liabilities Verification and Valuation of Assets and Liabilities – Auditor’s Position Regarding the Valuation and Verifications of Assets and Liabilities – Depreciation – Reserves and Provisions – Secret Reserves.	15
IV	Audit of Financial Statements and Investigation Audit of Net Gain / Loss or Net Profit/ Loss – Audit of Share Capital and Share Transfer – Audit Report – Contents and Types – Investigation – Objectives of Investigation — Investigation Under the Provisions of Companies Act-2013.	15
V	Auditing of Banking and Insurance Companies Banking Companies – Insurance Companies – Educational Institutions – Hotels And Clubs – Hospitals – Audit of Computerised Accounts – Electronic Auditing.	14

Note: Distribution of marks: 100% Theory

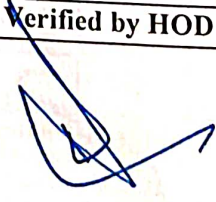
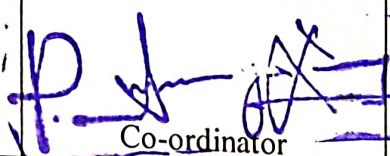
Teaching Methods: Lecturing, PowerPoint Projection through LCD, Assignment.

Text book:

B.N. Tandon, “Practical Auditing”, S. Chand Company Ltd Delhi.

Reference Books:

1. Dinkar Pagare, “Principles of Auditing”, Sultan Chand & Sons, New Delhi
2. Jain & Narang, “Principles of Auditing”, Kalyani Publishers, New Delhi
3. Kamal Gupta, “Auditing”, Tata McGraw Hill
4. Ravinder Kumar & Virender Sharma “Auditing Principles & Practice
5. S.K. Basu “Fundamentals of Auditing” Pearson Publications

Course Designed by	Verified by HOD	Approved by
G. Dinesh Kumar [Dr G. DINESH KUMAR]		 Co-ordinator

Co-ordinator
Curriculum Development Cell
Hindusthan College of Education
Hindusthan College of Education
Co-ordinator
Contact No-541 028.

Programme Code:	CBU	Programme Title: Bachelor of Commerce with International Business		
Course Code:	19CBU25	Course Title	Batch:	2019-2020
		INTERNATIONAL BUSINESS STRATEGY	Semester:	VI
Hrs/Week:	5		Credits:	4

Course Objective

- To obtain the knowledge about various strategies adopted in International Business
- To understand the fundamental issues in International business environment
- To know the different planning models for International business and strategic plans.
- To analyse the issues and challenges in developed countries.

Course Outcomes (CO)

K1	CO1	Identifying the strategies adopted in International Business.
K2	CO2	Understanding different types of Business environment.
K3	CO3	Determining International Business plans and Business strategies.
K4	CO4	Explaining the concepts and challenges of International Business.

Mapping of Outcomes

CO	PO1	PO2	PO3	PO4
CO1	S	S	M	M
CO2	S	S	M	M
CO3	S	S	M	M
CO4	S	S	M	M

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

Unit No.	Topics	Hours
I	Introduction to International Business World of International Business- Challenges of International Business.- Multinational Enterprises- Triad and International Business.	12

II	International Business Environment: Economic, Political, Cultural and Legal environments in International Business. Framework for analyzing international business environment. Differences in Culture: Introduction — Social Structure — Religion — Language — Education — Culture and the Workplace — Cultural Change — Cross-cultural Literacy — Culture and Competitive Advantage.	14
III	International Business Planning International Business Strategy- Global Strategic Planning- Organizing Strategy Production strategy-Global sourcing —Global supply management and technology transfer Marketing strategy- Human Resource Management Strategy- Political Risk and Negotiation Strategy- International Financial Management.	12
IV	International Business Strategy International Business Strategies in Action - Corporate Strategy and National Competitiveness - Doing Business in European Community-Doing Business In Japan Doing Business in North America -Doing Business in Non-Trial Nations .	12
V	International Business Challenges International Business Horizons - International Joint Ventures - Future Challenges of International Business.	10

Note: Distribution of marks: Theory 100%

Text Book:

Bhalla.V.K. and Shivaramu. "S., International Business: Environment and Management", Anmol Publications, New Delhi.

Reference Books:

1. Rungman.A.M and Hodgetts. R.M., "International Business; A Strategic Management Approach", McGrawhill, Inc, New Delhi .
2. Keealas.A.G., "Global Business Strategy", South -Western, USA.
3. Garland.J. and Farmer. "R.N., International Dimension of Business Policy and Strategy", PWS-KENTPublishers ,New York
4. Nagandhi.A.R., "International Management", PHI, New Delhi.
5. Davidson.W.H., "Global Strategic Management", John Wiley and Sons, New Jersey.

Course Designed by	Verified by HOD	Approved by
 E. DHANASEELAN		 Co-ordinator Curriculum Hindustan C Coimbat Sciences

Programme Code:	CBU	Programme Title: Bachelor of Commerce with International Business		
Course Code:	19CBU26(A)	Course Title	Batch:	2019-2020
		TOURISM MARKETING	Semester:	VI
Hrs/Week:	5		Credits:	4

Course Objective

- To Gain thorough knowledge in tourism marketing activities
- To familiarize about marketing techniques in tourism aspects
- To understand different strategies followed by competitors for tourism
- To analyse the functions of tour agents & operators and availability of products and services in tourism.

Course Outcomes (CO)

K1	CO1	Outlining the core concept of tourism marketing
K2& K4	CO2	Understanding and Analyzing the tourism marketing and its segmentation.
K3	CO3	Implementing the different tourism marketing strategies, product life cycle and its relationship.
K4	CO4	Correlating the interrelationship between Tour operators and Travel agents along with products and services offered.

Mapping of Outcomes

PO	CO	PO1	PO2	PO3	PO4
	CO1	S	S	M	M
	CO2	S	S	M	M
	CO3	S	S	M	M
	CO4	S	S	M	M

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

Unit No.	Topics	Hours
I	Introduction To Tourism Marketing Core concepts in Tourism marketing; Needs, Wants, Demands, Products markets. Marketing management philosophies - Production, Product, Selling, Marketing and societal Perspectives - Economic importance of Tourism marketing- Recent trends in tourism marketing	12

II	Analysis and Understanding of Market: Measuring and forecasting tourism demand- Forecasting methods- managing capacity and demand-market segmentation targeting and positioning (STP). Understanding Market: Uniqueness of Tourism Marketing, Market Segmentation and Tourism Market- Selecting Target Market- Identifying & developing market activities of Tourism Market, Marketing mix for travel and tourism.	12
III	Tourism Marketing strategies Developing Tourism marketing environment, Consumer buying behaviour, Competitive differentiation and competitive marketing strategies - New product development. product life cycle, Customer satisfaction and related strategies in internal and external marketing- Interactive and relationship marketing.	12
IV	Travel Agents & Tour Operators: Differentiation and Interrelationship - Functions and Organisational Structures of Travel Agency and Tour Operators - Linkages of Tour Operation Business with Principal Suppliers - Government and Other Agencies - Incentive and Concessions Applicable to Tour Operators in India.	12
V	Tourism Marketing Products and Services Service characteristics of tourism-Unique features of tourist demand and tourism product, Tourism marketing mix-Marketing of Tourism services: Marketing of Airlines, Hotel, Resort, travel Agencies and other tourism related services- Challenges and strategies. Concept of value, customer satisfaction and service quality; Service quality Gaps Model. Strategy and the role of marketing for competitive advantage for tourism businesses.	12


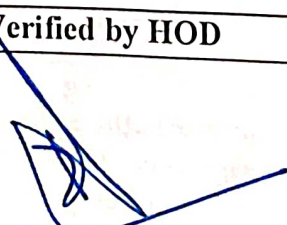
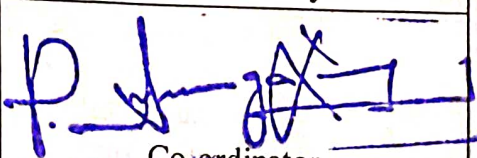
Note: Distribution of marks: Theory 100%

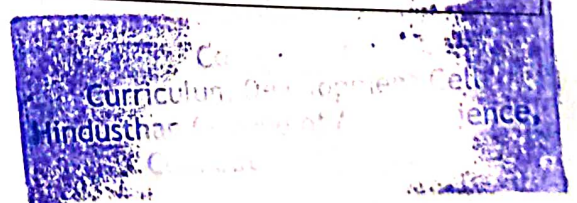
Text Book:

Sinha, P.C : "Tourism marketing", Anmol Publications, Delhi, .

Reference Books:

1. Kotler, Philip, " Marketing Management & Hospitality and Tourism Marketing", Himalaya Publishing House, Mumbai.
2. Vearne, Morrison Alison, " Hospitality marketing", Routledge, London.
3. Kotler, Philip and Armstrong Philip, "Principle of Marketing", , Prentice-Hall India, New Delhi.
4. Assael H., "Consumer Behavior and Marketing Action", kent Publication, Boston. Singh Raghbir, "Marketing and Consumer Behaviour", Thomas Nelson Publishers, USA.

Course Designed by	Verified by HOD	Approved by
 (DR. R. PADMANABAN)		 Co-ordinator



Programme Code:	CBU	Programme Title: Bachelor of Commerce with International Business		
Course Code:	19CBU26(B)	Course Title	Batch:	2019-2020
		EMERGING TRENDS IN TOURISM	Semester:	VI
Hrs/Week:	5		Credits:	4

Course Objective

- To enable the students to be well versed in tourism industry activities.
- To understand the tourism spot and their features.
- To know the major impacts of tourism spots.
- To analyse the legal issues and responsibilities of travel agencies.

Course Outcomes (CO)

K1	CO1	Identifying the dimensions and types of emerging tourism.
K2	CO2	Expressing the detail concept of eco-tourism and sustainable tourism.
K3	CO3	Implementing the impact of tourism with different environmental condition
K4	CO4	Analyzing the detail concept, legal issues and responsibilities of travel agencies.

Mapping of Outcomes

CO	PO	PO1	PO2	PO3	PO4
CO1		S	S	M	M
CO2		S	S	M	M
CO3		S	S	M	M
CO4		S	S	M	M

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

Unit No.	Topics	Hours
I	Adventure Tourism Standardization and Certification for Tourism Sustainability Different new types of concepts emerging in Tourism and its Dimensions- Concept of Adventure - Types of adventure sports and tourism - Land based Adventure (Trekking, Mountaineering, Rock Climbing etc) - Water based adventure (Water surfing, white water rafting, para-sailing etc) and Air based adventure (Parachute jumping, Gliding, para-gliding etc). Standardization and Certification for tourism sustainability- ISO 14000 – Role of WTTC, UN-WTO in sustainable tourism development need and importance of tourism sustainability.	12

II	Eco Tourism And Sustainable Tourism Concept of ecotourism and sustainable tourism and its Management - The impacts of ecotourism in an area (positive and negatives)- Some best practised ecotourism sites in world - Eco-tel and Eco resorts - Theme Parks - Rural and Urban Tourism.	12
III	Tourism Impacts Socio- cultural impacts of tourism - Economic impact and Environmental impact- Environment Impact Assessment - Approach to evaluating Impacts and Control Measures - Measuring Economic Costs and Benefits.	12
IV	Legal Issues Principles and practices in Business ethics - Ethical and legal responsibilities of Travel Agencies - A study of laws relating to accommodation, Travel Agency, Airways, and Surface Transport. Consumer Protection Act, 1986 - A study of laws related to Ancient Monuments Preservation Act,1904 - Ancient Monuments & Archaeological site and Remains Act,1972- A study of laws relating to foreigners Act, 1946 - Foreign Exchange Regulation Act,1973, Passport Act, 1967 and Wildlife Protection act, 1972.	12
V	Outbound and Inbound Tourism Trends Introduction to Demand for Tourism Patterns - Determinants and Motivations of Tourism Demand - Measuring the Tourism Demand - Tourism Statistics: Types of Tourist Statistics and their sources and limitations – Domestic Tourism sources - Methods and dimensions - International Tourism: sources, methods, Dimension. Emerging trends, cause of variation of tourism trends. Some important outbound and inbound Tourism packages and destinations	12

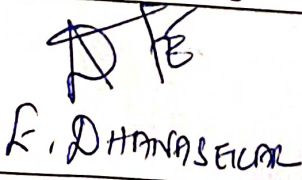

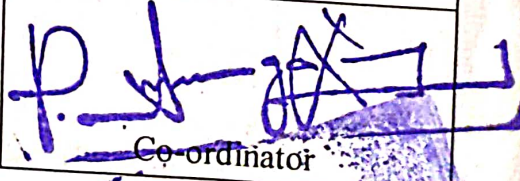
Note: Distribution of marks: Theory 100%

Text Book:

Pearce, D.G. and Butler, R.W. Contemporary issues in tourism development, Routledge, London

Reference Books:

1. V.K. Gupta, "Tourism in India", Gian Publishing House, New Delhi. Dixit, M. "Tourism Productis", Royal Publishers, USA.
3. Bhatia, A.K., "Tourism Development, Principles and practices" Sterling Publishers (P) Ltd., New Delhi.
4. Christopher J. Holloway, "The Business of Tourism", Macdonald and Evans, Plymouth, UK. Hall, CM and Page, SJ. "The Geography of Tourism and Recreation", Routledge, London.

Course Designed by	Verified by HOD	Approved by
 K. DHARMESEKAR		 Co-ordinator

Curriculum Reference,
Hindustan
Coimbatore-641 028.

Programme Code:	CBU	Programme Title: Bachelor of Commerce with International Business		
Course Code:	19CBU27	Course Title	Batch:	2019-2020
		INDIRECT TAXATION	Semester:	VI
Hrs/Week:	6		Credits:	4

Course Objective

- To understand the applicability of indirect taxes and GST in India
- To familiarize about GST registration procedure and GST Council
- To explore knowledge in basic computation of GST
- To acquire knowledge in Custom law and its related duties

Course Outcomes (CO)

K1	CO1	Outline the features of indirect taxes and the evolution of GST
K4	CO2	Analyze the concept and applicability of GST in businesses.
K3	CO3	Apply GST rate in computation of input tax credit and the net tax payable
K2 & K4	CO4	Understand and examine the customs law and its types.

Mapping of Outcomes

CO	PO	PO1	PO2	PO3	PO4
CO1			M	S	S
CO2		M	M	M	M
CO3		M	M	S	S
CO4			M	S	M

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

Unit No.	Topics	Hours
I	Introduction to Indirect Taxation and GST Indirect taxation: Meaning – Objectives – Special features of indirect taxes – Taxation under the constitution. Good and service tax: Introduction – Stages of Evolution – Constitutional background – Benefits of implementing GST in India – Structure of GST – CGST – STGST – IGST – UTGST – Important Concepts and Definition under GST Act.	12

II	Registration, Accounts And Assessment Registration procedure for GST – Person liable for registration – Compulsory registration – Deemed registration – GSTIN – Cancellation of registration – Revocation of cancellation – Returns – Accounts and Records – Various types of Assessment – GST council – Structure and functions.	12
III	Levy, Tax Collection And Reverse Charge Mechanism Levy and collection of tax – Rates of GST – Scope of supply – Composite and Mixed supplies – Exemption tax – E-commerce under GST regime. Liability to pay tax, Reverse charge mechanism – Filing of return under composition of levy. Interstate supply – Intra state supply. Time of supply – Place of supply – Significance – Time and place of supply in case of intra state supply, interstate supply and import and export of goods and services. (Simple Problems in Computation of taxable supply).	12
IV	Input Tax Credit (ITC) And Payment Under GST Cascading effect of taxation – Benefits of input tax credit – Manner of claiming input tax credit in different situations – Computation – Input service distribution – Computation – Recovery of credit – Reversal of credit – Utilization of input tax credit – Tax Invoice – Unauthorized collection of tax – Credit notes – Debit notes – Electronic cash ledger – Electronic credit ledger – Electronic liability ledger – Manner of payment of tax – Tax deduction at source – Collection of tax at source – Refunds. (Simple Problems in Computation of Input Tax Credit and Net GST payable).	12
V	Customs Law Introduction to custom Duty – Types of duties – Basic custom duty – IGST – Protective duties – Safeguard duties – Countervailing duty – Anti-dumping duty – Valuation of import and export goods – Baggage – Custom duty drawback.	12


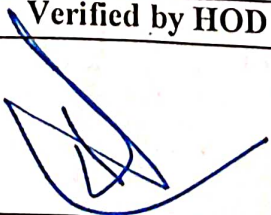
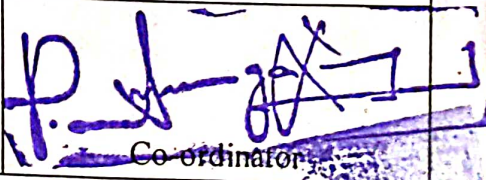
Note: Distribution of marks 80% Theory 20% Problem

Text Book:

1. Gupta S.S., " GST Law and Practice", Taxman Publication, New Delhi

Reference Books:

1. Datey V.S., "GST Ready Reckoner 'Taxman Publications, New Delhi
2. Vishal Sarogi, Roshan Lodha, Goods and Service Tax Law The Ultimate Guide ", Lawpoint Publications Kolkatta
3. C A Rajat Mohan, " Illustrated Guide to Goods and Service Tax ", Bharat Publications, Haryana
4. Vinod K Singania, " Indirect Taxes" Tamann Publications, New Delhi
5. H.C. Mehrotra, " Indirect taxes", Sahitya Bhavan Publications, New Delhi

Course Designed by	Verified by HOD	Approved by
 E. DHANASEKAR		 Co-ordinator

