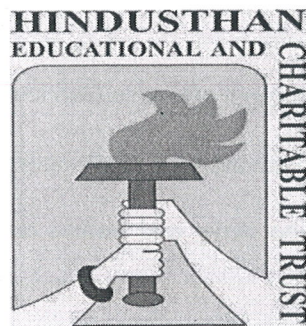


**LEARNING OUTCOMES – BASED  
CURRICULUM FRAMEWORK  
(LOCF)**

**In the  
UNDER GRADUATE PROGRAMME BACHELOR OF COMMERCE  
WITH INTERNATIONAL BUSINESS**

**FOR THE STUDENTS ADMITTED  
FROM THE ACADEMIC YEAR  
2021-2022 AND ONWARDS**



**HICAS**

**HINDUSTHAN COLLEGE OF ARTS & SCIENCE  
(AUTONOMOUS)  
(Affiliated to Bharathiar University and Accredited by NAAC)  
CO IMBATORE-641028  
TAMILNADU, INDIA.  
Phone: 0422-4440555  
Website: [www.hicas.ac.in](http://www.hicas.ac.in)**

## **PREAMBLE**

Learning Outcome Based Curriculum Framework for Undergraduate education in Bachelor of Commerce (International Business). PG & Research Department of Commerce International Business started in the year of 2002-2003. The department offers an intensive coaching and holistic training on accounting and commerce area, Workshops, seminars, conferences are conducted by eminent businessmen from corporate sectors to build the leadership qualities for job opportunities. To make the student to explore their skills in present business field, Industrial visits, guided project work, interaction with eminent businessmen etc., were arranged.

## **VISION**

- To be a vibrant and innovative education centre, enable the students to develop their knowledge and skills in Commerce, International Business.
- Inculcate values, provide opportunities to students to showcase their hidden talents and realize their full potential, encourage lifelong learning and guide them to emerge as leaders, Entrepreneurs and most important being as good human being.

## **MISSION**

- Improving the standard of the courses through effective Curriculum and innovative teaching methods.
- Exploring new knowledge through research activities and incorporate the knowledge to the students.
- Practicing a holistic approach to imbibe skills and values and raising the qualities of the students to required standards.

## **PROGRAMME EDUCATIONAL OBJECTIVES (PEO)**

**PEO1:** Graduates will possess knowledge and skills in Commerce, International Business disciplines.

**PEO2:** Graduates will equip themselves for continuation of their education and advance in their academics and career.

**PEO3:** Graduates will drive entrepreneurial initiatives either on their own or within other organizations where they are employed.

**PEO4:** Graduates will have innovation skills and drive the business through multifaceted skills.

**PEO5:** Graduates will equip themselves for International contributions of their education and advance in their academics.

## **PROGRAMME OUTCOME (PO)**

Graduates of this course, after completion will be

**PO1:** Possessing knowledge in the disciplines of Commerce, International Business and related streams.

**PO2:** Able to express well, an understanding of facts, ideas, etc., by organizing and comparing relevant Business states.

**PO3:** Able to apply problem solving skills and arrive at an effective solution for different Business situations.

**PO4:** Able to examine and synthesize the different elements which influence Commerce and International Business in accomplishment of the organizational goal.

**PO5:** Able to get insight over schemes available for trading.

### **PROGRAMME SPECIFIC OUTCOME (PSO)**

**PSO1:** Graduates will be able to understand the influence of International Business in a commercial establishment.

**PSO2:** Graduates will show prominence in team working and transform themselves into worthy leaders.

**PSO3:** Graduates will hone lifelong learning, adopt ethical practices and be able to work as a team and lead them and excel in their career.

**PSO4 :** Graduates will be able to blend different elements which influence Commerce and International Business in achieving organisational objective.

**PSO5:** Graduate will be able to differentiate the scheme which is available for International Trade and will make utilize them.

**HINDUSTHAN COLLEGE OF ARTS & SCIENCE**

**(AUTONOMOUS), COIMBATORE - 641028**

**SCHEME OF EXAMINATIONS – CBCS & LOCF PATTERN**

*(For the Students admitted from the Academic year 2021-2022 and Onwards)*

**UG PROGRAMME**

**Programme : B.Com**

**Branch : International Business**

Part	Course Code	Course Type	Course Title	Credit points	Lecture Hours/Week		Exam Duration (hours)	MAX.MARKS		
					Theory	Practical		I.E.	E.E	Total
			<b>Semester- I</b>							
<b>I</b>	21LAT01 21LAH01 21LAM01 21LAF01	MIL	Tamil- I / Hindi-I / Malayalam –I / French-I	4	6	-	3	30	70	100
<b>II</b>	21ENG01	AECC	English–I	4	6	-	3	30	70	100
<b>III</b>	21CBU01	DSC	<b>Core-I</b> Principles of Accountancy	4	6	-	3	30	70	100
<b>III</b>	21CBU02	DSC	<b>Core-II</b> Principles of Management	4	6	-	3	30	70	100
<b>III</b>	21CBU03	GE	<b>Allied-I</b> International Economics	4	5	-	3	30	70	100
<b>IV</b>	21CBUE01	AEE	Open Elective–I	2	3	-	3	100	-	100
<b>IV</b>	21GSU01	AECC	Environmental Studies	1	2	-	2	50	-	50
<b>IV</b>	21CBUV01	SEC	VAC-I/ Life Skills- I@/ Communicative English	1*	2	-	2	50	-	50**
<b>IV</b>	-	SEC	<b>SDR - Student Development Report</b>	Assessment will be in the Fifth Semester						
<b>V</b>	-	AECC	Extension Activities NSS/NCC/SPO RTS/YRC/SIS/SA	Assessment will be in the Fourth Semester						
<b>Total</b>				<b>23</b>	<b>36</b>	<b>-</b>		<b>300</b>	<b>350</b>	<b>650</b>
			<b>Semester-II</b>							
<b>I</b>	21LAT02 21LAH02 21LAM02 21LAF02	MIL	Tamil- II / Hindi- II / Malayalam-II / French-II	4	6	-	3	30	70	100
<b>II</b>	21ENG02	AECC	English–II	4	6	-	3	30	70	100
<b>III</b>	21CBU04	DSC	<b>Core-III</b> Financial Accounting	5	5	-	3	30	70	100
<b>III</b>	21CBU05	DSC	<b>Core – IV</b> <b>Practical I –MS</b> Advanced Excel	3	-	3	3	40	60	100

III	21CBU06	DSC	<b>Core-V</b> International Marketing Management	4	4	-	3	30	70	100
III	21CBU07	GE	<b>Allied-II</b> Export Trade Procedure	4	5	-	3	30	70	100
III	21CBU08	DSE	Electives / <b>DSE -I</b>	3	3	-	3	30	70	100
III	21CBU09	SEC	Internship/Industrial Visit/ <b>Mini Project</b>	1	-	-	-	100		100
IV	21CBUV02	SEC	VAC-II / Life Skills-II@/ <b>Language</b>	1*	2		2	50	-	50**
IV	21CBUJ01	SEC	<b>Aptitude / Placement Training</b>	Grade*	2		2	50	-	50**
<b>Total</b>				<b>28</b>	<b>33</b>	<b>3</b>		<b>320</b>	<b>480</b>	<b>800</b>
<b>Semester-III</b>										
III	21CBU10	DSC	<b>Core –VI</b> Higher Financial Accounting	4	5	-	3	30	70	100
III	21CBU11	DSC	<b>Core-VII</b> Business Law	4	5	-	3	30	70	100
III	21CBU12	DSC	<b>Core-VIII</b> Logistics Management	4	5	-	3	30	70	100
III	21CBU13	DSC	<b>Core-IX</b> Financial Markets and Institutions	4	5	-	3	30	70	100
III	21CBU14	GE	Allied-III Business Mathematics	4	5	-	3	30	70	100
III	21CBU15	DSE	Electives/ <b>DSE-II</b>	3	3	-	3	30	70	100
IV	21CBUE02	AEE	Open Elective-II	2	3	-	3	100	-	100
IV	21GSU02	AECC	Human Rights	1	2	-	2	50	-	50
IV	21CBUJ02	SEC	<b>Aptitude/Placement Training</b>	Grade*	2	-	2	50	-	50**
IV	21CBUJ03	SEC	<b>Online Course</b>	-	1	-	-	-	-	C/NC <sup>z</sup>
<b>Total</b>				<b>26</b>	<b>36</b>			<b>330</b>	<b>420</b>	<b>750</b>
<b>Semester-IV</b>										
III	21CBU16	DSC	<b>Core-X</b> Corporate Accounting	5	6	-	3	30	70	100
III	21CBU17	DSC	<b>Core-XI</b> <b>Practical II : Tally ERP9 and Internet</b>	3	-	3	3	40	60	100
III	21CBU18	DSC	<b>Core – XII</b> Company Law and Secretarial practice	4	5	-	3	30	70	100
III	21CBU19	DSC	<b>Core- XIII</b> Banking and Foreign Exchange	4	5	-	3	30	70	100
III	21CBU20	DSC	<b>Core-XIV</b> Indirect Taxation	4	5	-	3	30	70	100
III	21CBU21	GE	Allied-IV Business Statistics	4	6	-	3			100
III	21CBU22	SEC	Internship/Institutional Training / <b>Mini-Project</b>	1	-	-	-	100	-	100

IV	21CBUV03	ACC	VAC-III	1*	2	-	2	50	-	50**
IV	21CBUJ04	SEC	<b>Aptitude / Placement Training</b>	Grade*	2	-	2	50		50**
IV	21CBUJ05	SEC	<b>Online Course</b>	-	1	-	-	-	-	C/NC <sup>‡</sup>
IV	21GSU03	AECC	Internet Security	1	2	-	2	50	-	50
V	21GSU04	AECC	Extension Activities NSS / NCC / SPORTS / YRC / SIS / SA#	2	-	-	-		-	C/NC <sup>‡</sup>
<b>Total</b>				<b>28</b>	<b>34</b>	<b>3</b>		<b>310</b>	<b>340</b>	<b>750</b>
<b>Semester-V</b>										
III	21CBU23	DSC	<b>Core-XV</b> Management Accounting	4	6	-	3	30	70	100
III	21CBU24	DSC	<b>Core-XVI</b> Cost Accounting	5	6	-	3	30	70	100
III	21CBU25	DSC	<b>Core-XVII</b> Principles of Auditing	4	6	-	3	30	70	100
III	21CBU26	DSC	<b>Core-XVIII</b> Income Tax Law and Practice	4	6	-	3	30	70	100
III	21CBU27	DSC	<b>Core - XIX</b> International Business Strategy	4	6	-	3	30	70	100
IV	21CBUE03	AEE	Open Elective-III	2	3	-	3	100	-	100
IV	21GSU05	AECC	General Awareness	1	1	-	2	50	-	50
IV	21GSU06	AECC	Law of Ethics	1	-	-	2	50	-	50
IV	21CBUV04	ACC	VAC-IV	1*	2	-	2	50	-	50**
IV	21CBUJ06	SEC	<b>Aptitude / Placement Training</b>	Grade*	2	-	2	50	-	50**
IV	21CBUJ07	SEC	<b>Online Course</b>	-	1	-	-	-	-	C/NC <sup>‡</sup>
IV	21CBUJ08	SEC	<b>SDR- Student Development Report</b>	2*	-	-	-	-	-	-
<b>Total</b>				<b>25</b>	<b>39</b>				<b>350</b>	<b>700</b>
<b>Semester-VI</b>										
III	21CBU28	DSE	Electives / <b>DSE-III</b>	3	3	-	3	30	70	100
III	21CBU29	DSE	Electives / <b>DSE-IV</b>	3	3	-	3	30	70	100
III	21CBU30	SEC	<b>Project Work / Student Research / Paper</b>	4	4	-	-	40	60	100
III	21CBU31	DSC	<b>Core- XX</b> Self-Study Course	3	-	-	3	30	70	100
<b>Total</b>				<b>13</b>	<b>10</b>			<b>130</b>	<b>270</b>	<b>400</b>
<b>Grand Total</b>										

- \*denotes Extra credits which are not added with total credits.
- \*\*denotes Extra marks which are not added with total marks.
- **VAC**-Value Added Course (Extra Credit Courses)
- \*Grades depends on the marks obtained
- †C-Completed/NC-Not Completed

Range of Marks	Equivalent remarks
80andabove	Exemplary
70-79	Very good
60-69	Good
50-59	Fair
40-49	Satisfactory
Below40	Not Satisfactory = Not completed

- Part IV & V not included in total marks and CGPA calculation.
- **I.E**- Internal Exam
- **E.E**- External Exam
- **J**- Job Oriented Course
- **E**- Open Elective Papers

#### **PASSING MINIMUM**

- Passing Minimum for UG 40% and for PG 50%
- For UG : 35% (25marks) in EE and 40% in Total Marks
- For PG 50% (30marks) in EE and 50 % in Total Marks

## ABSTRACT FOR SCHEME OF EXAMINATION

(For the candidates admitted during the academic year 2021-2022 and onwards)

Part	Course	Papers	Credit	Total Credits	Marks	Total Marks
Part I	Languages / (MIL)	2	4	8	100	200
Part II	English / AECC-I	2	4	8	100	200
Part III	Core / DSC	19	3/4/5	77	100	1900
	Self-Study Course / DSC	1	3	3	100	100
	Allied / GE	4	4	16	100	400
	Electives / DSE	4	3	12	100	400
	Project / SEC	1	4	4	100	100
	<i>Internship/ Institutional Training/ Mini-Project (Summer Courses #)</i>	2	1	2	100	200
Part IV	Open Electives /AEE	3	2	6	100	300
	AECC-EVS/HR/IS/GA/LE	5	1	5	50	250
	<i>Value Added Course</i>	2	1	2*	50	100**
	Aptitude / Placement Training / SEC	4	Grade*	Grade*	50	200**
	Online courses /SEC	3	-	-	-	C/NC
	Life Skills / SEC	2	1	2*	50	100**
	<i>SDR-Student Development Report</i>	1	2	2*	-	-
Part V	Extension Activities NSS/ NCC /Sports /YRC /SIS /SA - AECC	1	-	2	-	C/NC
	<b>Total</b>			<b>143 (6 Extra Credits)</b>		<b>4050 +(400**)</b>



### List of Papers

<b>Open Electives</b>	Yoga for Human Excellence Human Health & Hygiene Indian Culture and Heritage Indian Constitution and Political System Consumer Awareness and Protection Professional Ethics and Human Values Human Rights, Women's Rights & Gender Equality Disaster Management Green Farming Corporate Relations Start a Business Research Methodology and IPR General Studies for Competitive Examinations IIT JAM Examination (for Science only) CU CET Examination
<b>VAC Papers</b>	-
<b>Courses offered by the Departments to other Programmes</b>	-

**List of Elective Papers / DSE (Can choose any one of the paper as electives )**

	Course Code	Title
Electives/ <b>DSE-I</b>	21CBU08A	Garment Merchandising
	21CBU08B	Marine Export
Electives/ <b>DSE-II</b>	21CBU15A	Tourism Marketing
	21CBU15B	Emerging Trends in Tourism
Electives/ <b>DSE-III</b>	21CBU28A	Operations and Supply chain management
	21CBU28B	Global Marketing Management
Electives/ <b>DSE-IV</b>	21CBU29A	Project Management for Managers
	21CBU29B	International Business

  
Syllabus Coordinator

  
BOS-Chairman / Chairperson

  
Academic Council Member Secretary

  
PRINCIPAL

**Co-ordinator  
Academic Audit Cell  
Hindusthan College of Arts & Science,  
Coimbatore-641 028.**

**PRINCIPAL  
Hindusthan College of Arts and Science  
Hindusthan Gardens, Behind Nava India,  
Coimbatore - 641 028.**

## **Regulations**

1. Internship / Institutional Training / **Mini-Project** is related to the discipline can be permitted to complete during the end of I and III semesters for minimum seven days each and permitted to submit a report.

Internship/Institutional Training	Not more than seven days
Mini project	Depends on the departments

2. Project work is considered as a special course involving application of knowledge in problem solving /analyzing / exploring a real-life situation. A Project work may be given in lieu of a discipline specific elective paper.

### **3. FASTTRACKSYSTEM:**

**Two core courses DSE-III & DSE-XIV are the subjects which are to be related with NPTEL courses.**

The Students have the options of taking two subjects of the sixth semester of

\_\_\_\_\_ Programme through NPTEL / Swayam portal from the list given or offered by NPTEL and approved by the department for which credit transfer is permitted. The students should inform the department prior to the registration of the course and get due approval for the same. If the student completes these courses before the start of the sixth semester, the student can be considered for a fast track programme, and do the project work alone during the sixth semester apart from the self study paper. Once the student submits the successful course completion credentials as required by the college for the NPTEL / SWAYAM online courses, then the credit transfer will be considered for qualifying the degree.

4. **If the students who are all completed the NPTEL courses before semester- V, they can avail exemption from appearing exams of DSC-XVIII & DSC-XIX in Fast track scheme.**
5. NSS / NCC/Sports/YRC / SIS / SA is mandatory for all students as per New Education Policy and the students must attend the allocated hours within two years and complete the programme. They will be evaluated during the end of second year (Fourth Semester) and also a certificate will be issued.
6. SDR – Student Development Report to be received by the department from the students till end of the fifth semester.(Evidences of Curriculum activities and Co-curriculum activities)
7. For online courses minimum of 2 certificates in any of the online platform is mandatory.

### **Extension Activities**

**NSS**–National Service Scheme, as enrolled member with the College Unit.

**NCC**–National Credit Corps, as enrolled member with the College Unit.

**SPORTS** – Sports & Games Participation with College Team

**YRC/RRC**–Youth Red Cross /Red Ribbon Club, as enrolled member with the College Unit.

**Rotaract Club** – Rotaract Club, as enrolled member with the College Unit.

**SIS**–Special Interest Subjects, as approved by the Academic Council

**SA** – Social Activity for not less than 50 hours with NGGO like Aram Foundation / Shanthi Social Service / Siruthuli/ Kulangal Pathukappu Amaipu / Old age Home/Nature Foundation /etc.

**SEC**-Skill Enhancement Course (Life Skills /Aptitude / Placement Training / online course /Internship / SDR)

**ECC**- Ability Enhancement Compulsory Course (Environmental Studies/ Human Rights/Internet Security/General Awareness / Law of Ethics / Extension Activities)

## UG Courses- Scheme of Evaluation (Internal & External Components)

(For the students admitted during the academic year 2021-2022 and onwards)

### 1. Internal Marks for all UG

Components	Marks
Test I	5
Test II	5
Model Exam	10
Assignment	5
Attendance*	5
<b>TOTAL</b>	<b>30</b>

#### \*Split-up of Attendance Marks

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

### 2. a) Components for Practical I.E.

Components	Marks
Test -I	20
Test - II	20
<b>Total</b>	<b>40</b>

### b) Components for Practical E.E.

Components	Marks
Experiments	50
Record	5
Viva	5
<b>Total</b>	<b>60</b>

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

Institutional / Industrial Training (I.E)		Mini Project (I.E)	Major Project Work		
Component	Marks	Marks	Component	Marks	Total Marks
Work diary	25	-	I.E		
Report	50	50	a)Attendance	10	
Viva-voce	25	50	b)Review/Work diary*	30	40
<b>Total</b>	<b>100</b>	<b>100</b>	E.E** a) Final report	40	
			b)Viva-voce	20	60
			<b>Total</b>		<b>100</b>

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

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

### 4. Guidelines for Internet Security/Human Rights/Law of Ethics/Environmental studies (Part IV)

Components	Marks
Two Tests (each 2 hours) of 20 marks each [4 out of 7 descriptive type questions 4 x 5 = 20 Marks]	40
Two assignments (2 x 5)	10
<b>Total</b>	<b>50</b>

**5. Guidelines for General Awareness (Part IV)**

Components	Marks
Two Tests (each 2 hours) of 25 marks each [50 objective type questions $50 \times 1/2 = 25$ Marks]	50

**6. Guidelines for Open Elective (Part IV)**

No of Activities	Marks
Two Tests (each 3 hours) of 50 marks each [5 out of 8 descriptive type questions $5 \times 10 = 50$ Marks]	100

**7. Value Added Courses / Aptitude/Placement courses:**

Components	Marks
Two Test (each 1 hour) of 25 marks each QP is objective pattern ( $25 \times 1 = 25$ )	50
<b>Total</b>	50

**Guidelines:**

1. The passing minimum for these items should be 40%
2. If the candidate fails to secure 40% passing minimum, he / she may have to reappear for the same in the subsequent Semesters
3. Item No's:4,5,6 and 7 are to be treated as 100% Internal papers.
4. For item No.07, Tests conducted through online modules (Google Form/any other)

**UG PATTERN**  
**QUESTION PAPER PATTERN FOR CIA I and CIA II EXAM**

Reg.No:-----

Q.P.CODE:

**HINDUSTHAN COLLEGE OF ARTS AND SCIENCE (AUTONOMOUS)**  
----- **DEGREE CIA-I/CIA-II EXAMINATIONS** -----20-----  
(----- **SEMESTER**)

**BRANCH: -----**

**SUBJECT NAME: -----**

**Time: Two Hours**

**Maximum:50 Marks**

**SECTION - A (6 x 1 = 6 Marks)**

Answer **ALL** Questions

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

(Q.No: 1 to 6: Multiple choice/Fill up the blanks /True or False questions)

**SECTION - B (4x 5 = 20 marks)**

Answer **ALL** Questions

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

(Q.No: 7 to 10 Either Or type)

**SECTION - C (2x12 = 24 marks)**

Answer any **TWO** Questions out of **THREE** Questions

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

(Q.No: 11 to 13)

**QUESTION PAPER PATTERN FOR MODEL/END SEMESTER EXAMINATION**

Reg.No:-----

Q.P.CODE:

**HINDUSTHAN COLLEGE OF ARTS AND SCIENCE (AUTONOMOUS)**  
----- **DEGREE MODEL EXAMINATIONS** -----20-----  
(-----**SEMESTER**)

**BRANCH : -----**

**SUBJECT NAME:-----**

**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 (5x6=30 Marks)**

Answer **ALL** Question

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

(Q.No 11 to 15 Either or type)

(One question from each Unit)

**SECTION- C (3x10=30 Marks)**

Answer any **THREE** Questions out of **FIVE** Questions

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

(Q.No 16 to 20) (One question from each Unit)

**For UG (Question paper pattern) (Max. 70 marks)**

Sec-A (10x1=10marks)	All Questions will be in K1 Level
Sec-B (5x6=30marks) Either or type	4 Questions will be in K1 Level, 3 Questions will be in K2, K3 each
Sec-C (3x10=30marks) Any 3 out of 5 questions	2 Questions will be in K2, 3 Questions will be in K3 & K4 level



<b>Course Code:</b>	21CBU01	<b>Course Title</b>						<b>Batch:</b>	2021-2022 and onwards
		<b>PRINCIPLES OF ACCOUNTANCY</b>						<b>Semester:</b>	I
<b>Hrs / Week:</b>	6	L	6	T	-	P	-	<b>Credits:</b>	4

#### COURSE OBJECTIVES:

- To have a basic knowledge of Accounting System in India.
- To understand and explain the principles of accounting system.
- To prepare the books of accounts of a Business.
- To have a knowledge of accounting for hire purchase.
- To know the procedure of accounting for consignment and joint venture.

#### COURSE OUTCOMES (CO)

S.No	COURSE OUTCOME	BLOOMS LEVEL
CO1	Describe the need and importance of various accounting modes in Business	K1
CO2	Interpret the application of various modes of Accounting	K2
CO3	Relate the different accounting aspects applicable to different situations	K3
CO4	Preparing Books of accounts and summarize the results of the Business	K4
CO5	Interpret the application of various accounting methods of Hire purchase, Joint venture and consignments.	K2 & K4
<b>KI-Remember, K2-Understand, K3-Apply, K4-Analyse</b>		

#### SYLLABUS

21CBU01	PRINCIPLES OF ACCOUNTANCY	Sem: I
Unit No.	Topics	Hours
I	<b>Theoretical Framework &amp; Accounting Process</b> i. Accounting as an information system, the users of financial accounting information and their- needs. Qualitative characteristics of accounting information. Functions, advantages and limitations of accounting. ii. Branches of accounting. Bases of accounting; cash basis and accrual basis - The nature of financial accounting principles – Basic concepts and conventions: entity, money measurement, going	15

	concern, cost, realization, accruals, periodicity, consistency, prudence (conservatism), materiality and full disclosures iii. Financial accounting standards: Concept, benefits, procedure for issuing accounting standards in India. Salient features of First- Time Adoption of Indian Accounting Standard (Ind - AS)101.	
II	<b>Business Income</b> i. Measurement of business income – Net income: the accounting period, the continuity doctrine and matching concept. Objectives of measurement. ii. Revenue recognition : Recognition of expenses. The nature of depreciation. The accounting concept of depreciation. Factors in the measurement of depreciation. Methods of computing depreciation: Straight line method and diminishing balance method; Disposal of depreciable assets –change of method.	14
III	<b>Final Accounts</b> Capital and revenue expenditures and receipts: general introduction only. Preparation of financial statements of non-corporate business entities	14
IV	<b>Accounting for Hire-Purchase</b> Transactions, Journal entries and ledger accounts in the books of Hire Vendors and Hire purchaser for large value items including Default and repossession.	15
V	<b>Consignment and Joint Venture</b> <i>Consignment</i> : Features, Accounting treatment in the books of the consignor and consignee. <i>Joint Venture</i> : Accounting procedures: Joint Bank Account, Records Maintained by Covertures of (a) all transactions (b) Only his own transactions.(Memorandum joint venture account).	14

Note: Distribution of marks :Problems 80%, Theory20%

**Teaching Methods:** Power Point Projection through LCD, Assignment, Discussion and Activity

#### TEXTBOOK

1. Narang.K.L, Maheswari.S.N, "Advanced Accountancy" Kalyani Publisher, NewDelhi,2020

#### REFERENCEBOOKS

##### Reference Books:

1. Vinayakam.N, Mani.P.L, Nagarajan.K.L ,", Principles of Accountancy" S.Chand & Company Ltd., New Delhi.
2. Grewal.T.S,—"Introduction to Accountancy",S.Chand & CompanyLtd.,NewDelhi
3. Gupta.R.L,Gupta.V.K, Shukla.M.C, "FinancialAccounting",SultanChand & Sons, NewDelhi..
4. Grewal.T.S,Gupta.S.C,Jain.S.P, "Advanced Accountancy",Sultan Chand & Sons, NewDelh i.
5. Reddy.T.S & Murthy.A, "Financial Accounting", Margham Publications , Chennai.

**WEBRESOURCES**

Web Link: ---

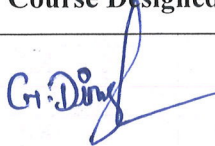
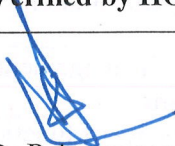
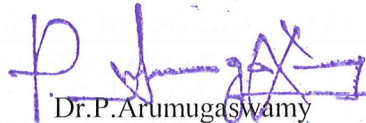
**MAPPING WITH PROGRAM OUTCOMES**

<del>CQ</del> PO	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	M	M
CO2	S	S	M		M
CO3	S	S	M	M	M
CO4	S	S	M	M	M
CO5	S	S	S	S	M

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

**ASSESSMENT PATTERN (if deviation from common pattern)**

Follows common pattern of Internal and External assessment, suggested in the Regulations.

Course Designed by	Verified by HOD	Approved by CDC Co-ordinator
 Dr. G. DINESH KUMAR	 Dr.P.Arumugaswamy	 Dr.P.Arumugaswamy

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

<b>Course Code:</b>	<b>21CBU02</b>	<b>Course Title</b>						<b>Batch:</b>	<b>2021-2022 and Onwards</b>
		<b>PRINCIPLES OF MANAGEMENT</b>						<b>Semester:</b>	<b>I</b>
<b>Hrs /Week:</b>	<b>6</b>	<b>L</b>	<b>6</b>	<b>T</b>	<b>-</b>	<b>P</b>	<b>-</b>	<b>Credits:</b>	<b>4</b>

### COURSE OBJECTIVES

- To enable the students to understand the Management principles.
- To know the importance of Management principles in Business.
- To understand the scope of functions of Management in a Business organization.
- To know the influence of Management Principles in Decision making.
- To apply various Management theories in Business management.

### COURSE OUTCOMES (CO)

S.No	COURSE OUTCOME	BLOOMSLEVEL
CO1	Describe the concepts of Management functions and principles	K1
CO2	Discuss the need for effective implementation of Managerial aspects in Business.	K2
CO3	Examine and interpret influence of management principles in the organization structure and functions.	K3
CO4	Explain and appraise the effectiveness of functions of management in the effectiveness of Business decision making.	K4
CO5	Apply and analyse various theories of Management	K3 & K4
<b>KI-Remember, K2-Understand, K3-Apply, K4-Analyse</b>		

### SYLLABUS

<b>21CBU02</b>	<b>PRINCIPLES OF MANAGEMENT</b>	<b>Sem :I</b>
<b>Unit No.</b>	<b>Topics</b>	<b>Hours</b>
<b>I</b>	<b>Management Concepts and Evolution</b> Management: Definition - Management and Administration - Scope, objectives and Functions of Management – Levels of Management- Evolution of Management thoughts by F.W. Taylor, Henry Fayol - McGregor and Peter F. Drucker. Trends and Challenges of Management in Global Scenario	<b>15</b>
<b>II</b>	<b>Planning and Forecasting</b> Planning: Features and Importance of Planning - Pre-requisites of effective planning - Steps in planning process - Types of plans - Planning premises – Forecasting and Decision Making- MBO Strategies and Types - MBE.	<b>14</b>
<b>III</b>	<b>Organizing and Communication</b> Organizing: Nature and Purpose - Importance - Process - Structure Types - Organisation chart. Departmentation - Span of Control - Centralization and Decentralization - Delegation of Authority. Communication: Meaning and Definition- Importance- Process of Communication.	<b>14</b>

<b>IV</b>	<b>Staffing and Training</b> Staffing - Meaning – Importance – Staffing Process – Job Evaluation- Recruitment, Selection and placement – Training and development- Methods of Training - Training Programme - Performance Appraisal and Promotion –Coordination - Functions and Methods	<b>14</b>
<b>V</b>	<b>Directing, Controlling, Motivation and Leadership</b> Meaning, Definition –Importance –Principles of Directing : Controlling-Meaning, Definition - Controlling techniques – Motivation - need - determinants of behaviour - Theories of motivation - X, Y and Z theories - Maslow’s theory. Leadership- Function-Styles - Theories.	<b>15</b>

**Teaching Methods :** Power Point Projection through LCD, Assignment, Discussion and Activity.

### TEXT BOOK

*1. Dinkar Pagare, "Principles of Management", Sultan Chand & Sons, New Delhi.*

### REFERENCEBOOKS

- 1. Koontz, Weihrich & Aryasri, "Principles of Management", Tata McGraw Hill, New Delhi.*
- 2. PC Tripathi and PN Reddy, "Principles of Management", Tata McGraw Hill, New Delhi.*
- 3. Y.K. Bhushan, "Business Organization and Management", Sultan Chand & Sons, New Delhi.*
- 4. T.N. Chhabra, "Principles & Practices of Management", Dhanpat Raj & Co, New Delhi.*
- 5. RSN Pillai & S.Kala, "Principles and Practices of Management", S. Chand & Company Ltd., New Delhi*

### WEB RESOURCES

**WebLink:**

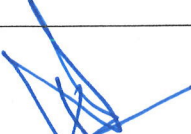
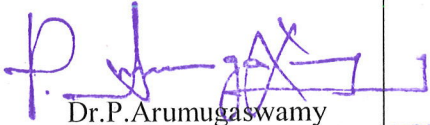
### MAPPING WITH PROGRAM OUTCOMES

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

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

**ASSESSMENT PATTERN (if deviation from common pattern)**

Follows common pattern of Internal and External assessment, suggested in the Regulations.

Course Designed by	Verified by HOD	Approved by CDC Co-ordinator
A FE [DHANASEKAR E]	 Dr.P.Arumugaswamy	 Dr.P.Arumugaswamy

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

<b>Course Code:</b>	<b>21CBU03</b>	<b>Course Title</b>						<b>Batch:</b>	<b>2021-2022 and Onwards</b>
								<b>Semester:</b>	<b>I</b>
<b>Hrs / Week:</b>	<b>5</b>	<b>L</b>	<b>5</b>	<b>T</b>	<b>-</b>	<b>P</b>	<b>-</b>	<b>Credits:</b>	<b>4</b>

**COURSE OBJECTIVES:**

- To offer expertise and knowledge on the application of economic theories and concepts to international trade decisions.
- To make the students to understand the application of Economic tools to demand forecasting and pricing methods.
- To assess the effects of Business cycle in International Trade.
- To apply Economic models for demand and supply, pricing decisions in International Trade.
- To familiarize the students to understand about various financial institutions.

**COURSE OUTCOMES (CO)**

S.No	COURSE OUTCOME	BLOOMSLEVEL
CO1	Acquire the knowledge about nature and scope of International economics and International Trade	K1
CO2	Understand the role of International Economic Theories and economic relations.	K2
CO3	Be familiar with International Trade Theories and balance of payments.	K3
CO4	Analyse the impact of various financial institutions in International Trade	K4
CO5	Examine and evaluate the various trade factors and trade resources.	K3 & K4

**KI-Remember, K2-Understand, K3-Apply, K4-Analyse**

**SYLLABUS**

21CBU03	Allied I : INTERNATIONAL ECONOMICS	Sem : I
Unit No.	Topics	Hours
I	<b>Introduction to Economics</b> Introduction – Difference between Domestic and International Economics – Importance–Trade and Monetary aspects of International Economics.	12
II	<b>International Trade</b> Introduction – Difference between Inter-regional and International Trade – Similarities between Inter-regional and International Trade – World Trade – Resources – an overview.	12

<b>III</b>	<b>International Trade Theories</b> 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.	<b>13</b>
<b>IV</b>	<b>Gains from International trade</b> Meaning –Potential and actual gain from International Trade– Factors determining Gains from Trade. Balance of Trade and Balance of Payments – Dis-equilibrium in Balance of Payments– Measures to correct deficit in Balance of Payments.	<b>13</b>
<b>V</b>	<b>International Economic Relations</b> ForeignTradeandEconomicDevelopment–InternationalFinancialInstitutions: 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.	<b>10</b>

*Note: Distribution of marks for Theory / Practical - 100%Theory*

**Teaching methods :** Power point projection through LCD, Assignment, Discussion and Activity.

#### TEXT BOOK

**Text Book:**

*Jhingan.M.L, "International Economics" Vrinda publication, New Delhi.Edition2020.*

#### REFERENCEBOOKS

1. *Mithani.D.M, "International Economics", Himalaya House publication, New Delhi.*
2. *Cherunilum Francis, "International Business", Wheeler Publication, New Delhi.*
3. *Paul R. Krugman, "International Economics", Pearson Education Limited, New Delhi.*
4. *Kindlebergers,"International Economics", McGraw Hill Publishing Co., New York..*
5. *Salvatore, Schaums,"Outline of Theory and Problems of International Economics", McGraw Hill Professional, New York..*

#### WEB RESOURCES

**Web Link:** <http://internationalecon.com/Trade/Tch5/T5-2.php>




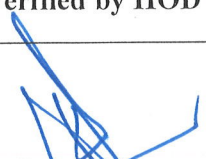
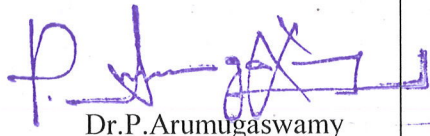
**MAPPING WITH PROGRAM OUTCOMES**

CO \ PO	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	M
CO2	S	S	S	M	M
CO3	S	S	S	M	M
CO4	S	S	S	M	M
CO5	S	S	S	M	M

S-Strong, M-Medium, L-Low

**ASSESSMENT PATTERN (if deviation from common pattern)**

Follows common pattern of Internal and External assessment, suggested in the Regulations.

Course Designed by	Verified by HOD	Approved by CDC Co-ordinator
 Dr. R. SANGEETHA	 Dr. P. Arumugaswamy	 Dr. P. Arumugaswamy

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

<b>Course Code:</b>	21CBU04	<b>Course Title</b>						<b>Batch:</b>	<b>2021-2022 and Onwards</b>
		<b>FINANCIAL ACCOUNTING</b>						<b>Semester:</b>	<b>II</b>
<b>Hrs/Week:</b>	5	<b>L</b>	<b>5</b>	<b>T</b>	<b>-</b>	<b>P</b>	<b>-</b>	<b>Credits:</b>	<b>5</b>

### COURSE OBJECTIVES

- To get an idea of the partnership fundamentals.
- To understand the need and importance of partnership accounting.
- To learn the accounting procedures during different situations in partnerships
- To have a knowledge on the different modes of dissolution of a firm.
- To know the process of accounting in case of insolvency of partners.

### COURSE OUTCOMES(CO)

S.No	COURSE OUTCOME	BLOOMS LEVEL
CO1	Describe the need and importance of understanding accounting methods in partnership.	K1
CO2	Interpret the application of various modes of accounting in partnership.	K2
CO3	Explain the methods of treatment of unique accounting entries relating to partnership.	K2
CO4	Examine and relate the implications of various accounting processes in different situations in partnership.	K3
CO5	Preparing the requisite Books of accounts and appraise the results of the Business.	K4

**K1-Remember,K2-Understand,K3-Apply,K4-Analyse**

### SYLLABUS

21CBU04	FINANCIAL ACCOUNTING	Sem : II
Unit No.	Topics	Hours
I	<b>Accounting for Inland Branches</b> Concept of dependent branches; accounting aspects; debtors system, stock and debtors system, branch final accounts system and whole sale basis system. Independent branches: concept accounting treatment: important adjustment entries and preparation of consolidated profit and loss account and balance sheet.	12
II	<b>Introduction to Partnership</b> Definition of Partnership - Nature of partnership Firm – Partnership Deed and its contents – Application of provisions in the absence of agreement - Rights of a partner -Duties of a partner - Profit &Loss Appropriation Account- Fixed Capital Method and Fluctuating capital method – Adjustments Of profit & Loss.	12

III	<b>Admission of Partners</b> Definition - Revaluation of Assets and Liabilities -Adjustment of Goodwill -Adjustment of Undistributed profit or loss –Adjustment and Readjustment of capital.	12
IV	<b>Retirement and Death of Partners</b> Retirement–Gaining ratio – Admission cum Retirement – Death of partners -Adjustments on retirement and Death- Executor’s Account - Joint life policy.	12
V	<b>Accounting for Dissolution of Partnership Firm</b> Accounting of Dissolution of the Partnership Firm Including Insolvency of partners, sale to a limited company and piece meal distribution.	12

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

**Teaching Methods:** Power Point Projection through LCD, Assignment, Discussion and Activity.

**TEXTBOOKS**

1. Jain.S.P and Narang.K.L, "Advanced Accounting" Kalyani Publishers, NewDelhi.

**REFERENCEBOOKS**

1. Maheshwari.S.N and Maheshwari.S.K, "AdvancedAccounting" Vikas Publishing House Pvt Ltd., Chennai
2. Shukla.M.C and Grewal.T.S, "Advanced Accounting" S.Chand & Company Ltd. Delhi
3. Reddy.T.S & Murthy.A, "Financial Accounting" Margham Publications. Chennai.
4. Gupta.R.L & Radhasamy, "Advanced Accounting" M, Sulthan Chand & Sons. Delhi.
5. Vinayakam.N, Charumathi.B, "Financial Accounting", S.Chand & Company Ltd., Delhi.

**WEB RESOURCES**

Web Link: ---


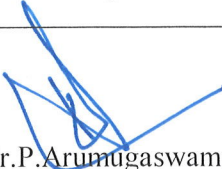
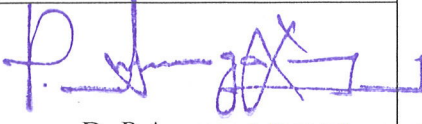
**MAPPINGWITHPROGRAMOUTCOMES**

CO \ PO	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	M	M
CO2	S	S	M	M	M
CO3	S	S	M	M	M
CO4	S	S	M	M	M
CO5	S	S	M	M	M

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

**ASSESSMENT PATTERN (if deviation from common pattern)**

Follows common pattern of Internal and External assessment, suggested in the Regulations.

<b>Course Designed by</b>	<b>Verified by HOD</b>	<b>Approved by CDC Co-ordinator</b>
 Dr. G. DINESH KUMAR	 Dr.P.Arumugaswamy	 Dr.P.Arumugaswamy

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

<b>Course Code:</b>	<b>21CBU05</b>	<b>Course Title</b>						<b>Batch:</b>	<b>2021-2022 and onwards</b>
		<b>Practical-I : MS –Word, MS –Excel and MS –PowerPoint</b>						<b>Semester:</b>	<b>I</b>
<b>Hrs/Week:</b>	<b>3</b>	<b>L</b>	<b>-</b>	<b>T</b>	<b>-</b>	<b>P</b>	<b>3</b>	<b>Credits:</b>	<b>3</b>

### COURSE OBJECTIVES

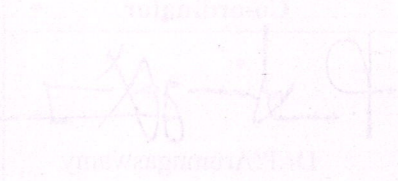

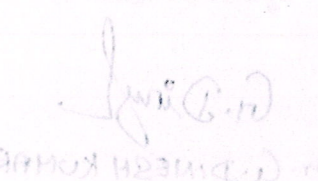
- To give students a hands on training in Office software package.
- To enable students to gain knowledge in MS word, MS-Excel and MS PowerPoint
- To make the students to understand the use of Google Docs, Google Sheets and Google Slides.
- To make the students to understand the use of MS Office package in Business needs.
- To enable the students to attain wide knowledge about creative presentations.

### COURSE OUTCOMES (CO)

S.No	COURSE OUTCOME	BLOOMS LEVEL
CO1	Remembering the various features available in MS-Word, MS-Excel and MS Power Point and use them	K1
CO2	Understanding and applying the various in-built functions in MS-Word, MS-Excel and MS PowerPoint	K2
CO3	Applying the features of MS-Word, MS- Excel and MS PowerPoint in creative preparation of reports and presentations.	K3
CO4	Examining and appraise the use of MS Office Package software in Business needs.	K4
CO5	Exploring different functions using Google Docs, Google sheets and Google slides	K4

**K1-Remember, K2-Understand, K3-Apply, K4-Analyse**

### SYLLABUS

Co-ordinator  
 Curriculum Development Cell

21CBU05	Practical-I : MS-Word, MS – Excel and MS – Power Point	Sem : I
Package	Programs	36 Hours
MS Word	<ol style="list-style-type: none"> <li>1. Design the brochure with details of various courses offered by your college.</li> <li>2. Present the exam mark details of students in your class in a table.</li> <li>3. Prepare an Advertisement Copy for your shop promoting a limited period offer</li> <li>4. Using mail merge send Season Greetings to your customers.</li> <li>5. Prepare a short write-up of a recent event and perform the following               <ol style="list-style-type: none"> <li>a. Adjust Font size, font style, line spacing etc.,</li> <li>b. Insert page numbers at the bottom right alignment</li> <li>c. Insert header consisting of date and time.</li> <li>e. Change the paragraph into two or three columns</li> <li>f. Check the spelling and grammar</li> <li>g. Use bullets and numbering</li> <li>h. Find and replace a word</li> </ol> </li> <li>6. Using Google Docs</li> </ol>	12
MS Excel	<ol style="list-style-type: none"> <li>7. Design the Pay Roll of a company by considering the following conditions:               <ol style="list-style-type: none"> <li>a. Dearness Allowance - 40% on Basic Pay</li> <li>b. House Rent Allowance – Rs.4000</li> <li>c. Medical Allowance – Rs.1000</li> <li>d. Provident Fund –12% on Basic Pay + Dearness Allowance</li> </ol> </li> <li>8. 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.</li> <li>9. Using the data from Program 7 and perform the following functions               <ol style="list-style-type: none"> <li>a. Change heading of column into bold</li> <li>b. Make necessary alignment like center, left, right, etc.,</li> <li>c. Rename the sheet</li> <li>d. Insert a new sheet</li> <li>e. Move a sheet</li> <li>f. Delete a sheet</li> <li>g. Hide/ Unhide Column</li> <li>h. Change the Width and Height of the Column</li> </ol> </li> <li>10. Draw different graphs like Column Chart, Bar Chart, Line Chart, Pie Chart, Area Chart, Scatter Chart, etc., using a sample data.</li> <li>11. Prepare a statement of Bank customer's account showing simple and compound interest calculations for 10 different customers using mathematical and logical functions.</li> <li>12. Using Google Sheets</li> </ol>	12

MS PowerPoint	13. Create a presentation about your company's product by using Insert, Design, Transitions, Animations features. 14. Create a presentation by inserting shapes, smart art, chart options, Word Art, Pictures, Clip Arts. 15. Prepare an organization chart with names of various levels of hierarchy. 16. Prepare a Power Point show to advertise your product. 17. 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 Power Point Show 18. Using Google Slides	12
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**Teaching Methods**

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

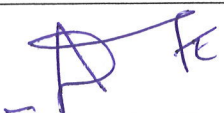
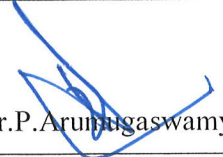

**MAPPING WITH PROGRAM OUTCOMES**

CO \ PO	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	M
CO2	S	S	S	M	M
CO3	S	S	S	M	M
CO4	S	S	S	L	M
CO5	S	S	S	M	M

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

**ASSESSMENT PATTERN (if deviation from common pattern)**

Follows common pattern of Internal and External assessment, suggested in the Regulations.

Course Designed by	Verified by HOD	Approved by CDC Co-ordinator
 [D HANASEKAR. E]	 Dr.P.Arumugaswamy	 Dr.P.Arumugaswamy

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

Course Code:	21CBU06	Course Title						Batch:	2021-2022 and onwards
		INTERNATIONAL MARKETING MANAGEMENT						Semester:	II
Hrs/Week:	4	L	4	T	-	P	-	Credits:	4

#### COURSE OBJECTIVES

- To know the basic concepts, principles of the International Marketing.
- To understand the Consumer behaviour in the International context.
- To develop the product idea and procedures to introduce a new product.
- To understand and evaluate the application of Marketing.
- To acquire knowledge about Global Marketing.

#### COURSE OUTCOMES (CO)

S.No	COURSE OUTCOME	BLOOMS LEVEL
CO1	Identify the concepts, methods and features of International Marketing.	K1
CO2	Understand and evaluate the application of International Marketing.	K2
CO3	Explain the skill sets required in International Marketing	K3
CO4	Examine the various decisions and strategies of International Marketing.	K3
CO5	Categorize the various challenges in new product development and its process.	K4

**K1-Remember, K2-Understand, K3-Apply, K4-Analyse**

#### SYLLABUS

21CBU06	INTERNATIONAL MARKETING MANAGEMENT	Sem: II
Unit No.	Topics	Hours
I	<b>Introduction to International Marketing</b> International Marketing – Basic concepts – Orientation – Importance – Problems– International Vs Domestic marketing – Global marketing – Evolution of global marketing.	14
II	<b>Buying Behaviour</b> 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	<b>Competitive Strategies</b> Dealing with the competition – Competitive forces – Identifying competitors - Analysing– Competitors designing the competitive intelligence system–Designing competitive strategies – Balancing customer and competitor orientations.	15

<b>IV</b>	<b>Product Development</b> 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.	<b>16</b>
<b>V</b>	<b>International Pricing &amp; Promotion</b> 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.	<b>12</b>

**Teaching Methods :**Power Point Projection through LCD, Assignment, Discussion and Activity.

### TEXTBOOKS

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

### REFERENCE BOOKS

- *Marketing Management – Philip Kotler (Eleventh edition)*
- *Global Marketing Management–Warren J Keegam*
- *Export Marketing – Jacob Cherian & B.Parab.*
- *Global Marketing Management – Masaaki Kotabe & Krishnan Helsen(II-Edition)*
- *International Marketing – Philio R Cateora*

### WEBSOURCES

Web Link:--

### MAPPING WITH PROGRAM OUTCOMES

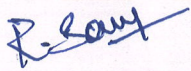
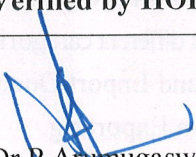
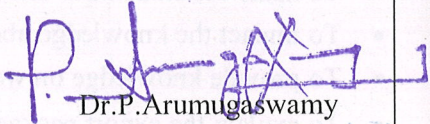
CO	PO	PO1	PO2	PO3	PO4	PO5
CO1		S	S	S	M	M
CO2		S	S	S	M	M
CO3		S	S	S	M	M
CO4		S	S	S	L	M
CO5		S	S	S	M	M

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



**ASSESSMENT PATTERN (if deviation from common pattern)**

Follows common pattern of Internal and External assessment, suggested in the Regulations.

Course Designed by	Verified by HOD	Approved by CDC Co-ordinator
 Dr. R. SANGEETHA	 Dr. P. Arumugaswamy	 Dr. P. Arumugaswamy

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

<b>Course Code:</b>	21CBU07	<b>Course Title</b>						<b>Batch:</b>	2021-2022 and onwards
								<b>Semester:</b>	II
<b>Hrs/Week:</b>	5	L	5	T	-	P	-	<b>Credits:</b>	4

#### COURSE OBJECTIVES :

- To develop the students to familiarize about Foreign Trade Policies and procedures.
- To make the students to understand about different categories of Exporters.
- To impart the knowledge about Export and Import Documentation.
- To provide knowledge on warehousing in Exporting.
- To explain the export packaging and documentation.

#### COURSE OUTCOMES (CO)

S.No	COURSE OUTCOME	BLOOMS LEVEL
CO1	Acquire the basic knowledge of the terms used in Foreign Trade Policy.	K1
CO2	Understand the role of registered exporters and Export Oriented Units.	K2
CO3	Acquire the application skill in connection with Licensing and other schemes used in Foreign Trade.	K3
CO4	Develop the analytical skill about the documentation procedures.	K4
CO5	Analyzing the various export incentives procedures and services in Indian Exports.	K4

K1-Remember, K2-Understand, K3-Apply, K4-Analyse

#### SYLLABUS

21CBU07	Allied : EXPORT TRADE PROCEDURES	Sem : II
Unit No.	Topics	Hours
I	<b>Foreign Trade Policy</b> Current Foreign Trade Policy - Export licensing procedures and formalities - Deemed Exports - benefits - Categories and Role of Export credit guarantee Corporation (ECGC)-Commodity Boards – Export promotion schemes.	12
II	<b>Export Zones</b> 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	<b>Export Registration Procedures</b> 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. Export Promotion Council - its functions and registration procedures.	14
IV	<b>Export Incentives</b> Introduction - Inspection of Export consignment – Export by Post, Road, Air and Sea - Claiming for Export benefits and Duty drawbacks – Export incentives - Export Realization, Procedure and Related document - Export of services – Trends in India's Export.	12
V	<b>Export Documentation &amp; Packaging</b> Export Documentation – Frame work-standardized pre- shipment Export Documents - Types of export documents- All Important documents in export trade. Export Packaging – types of export packaging.	10

**Note: Distribution of marks for Theory / Practical - 100% Theory**

**Teaching methods:** Power point projection through LCD, Assignment, Discussion and Activity.

### TEXTBOOK

**Text Book:**

*Khushpat S Jain; Apexa V Jain, "Foreign trade : theory, procedures, practices and documentation : export-import procedures and documentation, Himalaya Publishing House,*

### REFERENCEBOOKS

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

### WEBRESOURCES

**Web link:** <https://www.shippingsolutions.com/export-documentation-procedure>


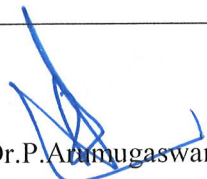
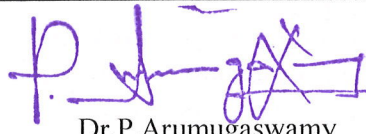
**MAPPING WITH PROGRAM OUTCOMES**

CO \ PO	PO	PO1	PO2	PO3	PO4	PO5
CO1		S	S	S	M	M
CO2		S	S	S	M	M
CO3		S	S	S	M	M
CO4		S	S	S	M	M
CO5		S	S	S	M	M

S-Strong, M-Medium, L-Low

**ASSESSMENT PATTERN (if deviation from common pattern)**

Follows common pattern of Internal and External assessment, suggested in the Regulations.

Course Designed by	Verified by HOD	Approved by CDC Co-ordinator
 Dr. R. SANGEETHA	 Dr. P. Arumugaswamy	 Dr. P. Arumugaswamy

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

Course Code:	21CBU08 A	Course Title						Batch:	2021-2022 and onwards
		GARMENT MERCHANDISING						Semester:	II
Hrs/Week:	3	L	3	T	-	P	-	Credits:	3

### COURSE OBJECTIVE

- To familiarize the students with fundamentals of Garment Merchandising.
- To acquire the knowledge of different fashions and functions in Merchandising.
- To understand about merchandising sources, concepts and functions.
- To improve the skill of Garment Merchandisers.
- To develop and understand the techniques of Merchandising.

### COURSE OUTCOMES (CO)

S. No	COURSE OUTCOME	BLOOMS LEVEL
CO1	Acquire the basic knowledge about Garment Merchandising.	K1
CO2	Understand the Merchandising process and its strategies.	K2
CO3	Acquire the knowledge in Quality control and consumer perception towards apparel merchandising.	K3
CO4	Develop the effective utilization of resources in Garment merchandising and warehousing.	K4
CO5	Appraise the strategies implemented in Garment Merchandising	K4

**K1-Remember, K2-Understand, K3-Apply, K4-Analyse**

SYLLABUS		
21CBU08 A	GARMENTMERCHANDISING	Sem:II
Unit No.	Topics	Hours
I	<b>Introduction To Merchandising</b> Fundamentals of merchandising - Responsibilities of the merchandiser – Merchandise planning: target markets, market segmentations and marketing Research.	7
II	<b>Planning and Controlling</b> 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.	8
III	<b>Quality Control</b> Introduction to Standardization and Quality control in apparel industry- Importance of consumer perception of apparel quality- Managing apparel quality through inspection and sampling procedures.	7
IV	<b>Merchandise sourcing process &amp; Retail merchandising</b> 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 – Closeout–Warehouse clubs.	7
V	<b>Visual Merchandising</b> Fashion Visual Merchandising- Functions of Visual Merchandising- Elements of Visual Merchandising - Store exteriors, interiors& windows – Image, atmosphere7 theatrics - Display props, fixtures, mannequins, floral, signage & graphics.	7

*Note : Distribution of marks: Theory100%*

**Teaching Methods:** Power Point Projection through LCD, Assignment, Discussion and Activity.

### TEXTBOOKS

**Text Book:**

*Stone, Elaine. & Samples, J.A., "Fashion Merchandising", McGraw Hill BookCo, NewYork.*

### REFERENCEBOOKS

**ReferenceBooks:**

1. *Rosenau, J.A., Wilson David L. David., "Apparel Merchandising –The line starts here", Fair child 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.*

### WEB RESOURCES

**Web Link:** ---

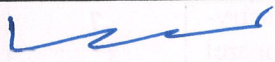
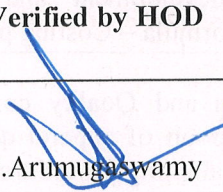
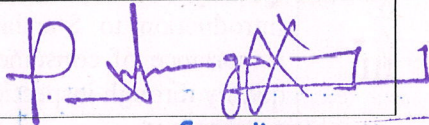
### MAPPINGWITHPROGRAMOUTCOMES

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.

### ASSESSMENT PATTERN (if deviation from common pattern)

Follows common pattern of Internal and External assessment, suggested in the Regulations.

Course Designed by	Verified by HOD	Approved by CDC Co-ordinator
 Dr. C.S. Senthil Kumar	 Dr. P. Arumugaswamy	

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

<b>Course Code:</b>	21CBU08B	<b>Course Title</b>						<b>Batch:</b>	2021-2022 and Onwards
		MARINE EXPORT						<b>Semester:</b>	II
<b>Hrs/Week:</b>	3	L	3	T	-	P	-	<b>Credits:</b>	3

### COURSE OBJECTIVES

- To enable the students to be well versed in Marine Export Procedures.
- To familiarize about Export quality and marketability.
- To know about Marine export strategies applicable in Export
- To analyse the organisations which provide aid to Marine Export
- To gain knowledge about Export of Marine products.

### COURSE OUTCOMES (CO)

S. No	COURSE OUTCOME	BLOOMS LEVEL
CO1	Identify the fisheries research and export procedures.	K1
CO2	Understand the Export of Marine products and its Quality Management.	K2
CO3	Examine the various Export documentation and various institutions which provide aid for Export of marine products	K3
CO4	Determine Marine Export strategies and Quality control mechanisms.	K4
CO5	Analyse the Marine Export growth and developments in India.	K4
<b>K1-Remember, K2-Understand, K3-Apply, K4-Analyse</b>		

### SYLLABUS

21CBU08 B	MARINE EXPORT	Sem : II
Unit No.	Topics	Hours
I	<b>Introduction To Marine Export</b> 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.	8
II	<b>Marine Exports and MPEDA</b> Export of Indian Marine products – Market wise 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 Infrastructure.	7
III	<b>Types Of Fisheries</b> Different types of Fisheries and its exporting procedures.	7

IV	<b>Quality Management</b> Export marketing services – Product planning And quality control mechanisms- Product mix and product development programmes – Quality Management- Distribution system of pricing policy.	7
V	<b>Marine Export Strategies</b> Promotional strategies – Training programme campaigning – Strategies for development.	7

*Note: Distribution of marks: Theory 100%*

**Teaching Methods:** Power Point Projection through LCD, Assignment, Discussion and Activity.

### TEXTBOOKS

**Text Book:**

1. *D.Vijaya Prakash, "Export Marketing of Marine Product", Discovery publication, New Delhi.*

### REFERENCEBOOKS

**Reference Books:**

1. *K.Rama Mohana Rao, "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.*

### WEB RESOURCES

**Web Link:** ---

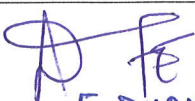
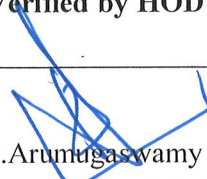

### MAPPING WITH PROGRAM OUTCOMES

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.

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Course Designed by	Verified by HOD	Approved by CDC Co-ordinator
 E. DHANASEKAR	 Dr.P.Arumugaswamy	

**Co-ordinator**  
Curriculum Development Cell  
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