

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

In the

POST GRADUATE PROGRAMME

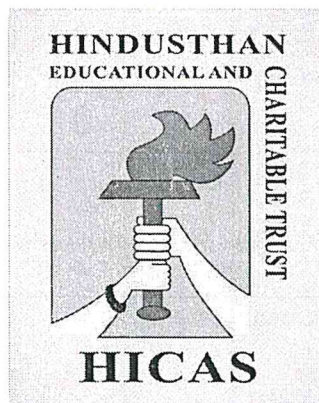
MASTER OF COMMERCE WITH INTERNATIONAL BUSINESS

FOR THE STUDENTS ADMITTED FROM THE

ACADEMIC YEAR 2022 - 2023

AND

ONWARDS



HINDUSTHAN COLLEGE OF ARTS AND SCIENCE (AUTONOMOUS)

(Affiliated to Bharathiar University and Accredited by NAAC)

COIMBATORE-641 028

TAMILNADU, INDIA.

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**HINDUSTHAN COLLEGE OF ARTS & SCIENCE (AUTONOMOUS)
COIMBATORE-641 028**

SCHEME OF EXAMINATIONS - CBCS & LOCF PATTERN

(For the Students admitted from the Academic year 2022-2023 and Onwards)

PG PROGRAMME

Programme: M.Com Branch: International Business

Course Code	Course Type	Course Title	Credit Points	Lecture Hours/ Week		Exam Duration (Hours)	MAX. MARKS		
				Theory	Practical		I.E.	E.E	Total
Semester - I									
22MIP01	DSC	Introduction to International Business	4	5	-	3	50	50	100
22MIP02	DSC	Global Perspective of Indian Marketing	4	5	-	3	50	50	100
22MIP03	DSC	International Consumer Markets and Buyer Behaviour	4	5	-	3	50	50	100
22MIP04	DSC	International Marketing Management	4	5	-	3	50	50	100
22MIP05	DSC	International Branding	4	4	-	3	50	50	100
22MIP06	DSC	Practical – I : MS-Word, MS PowerPoint and Advanced Excel	3	-	5	3	50	50	100
22MIP07	SEC	Internship/Institutional Training/Mini-Project	2	-	-	-	100	-	100
22MIPE01	AEE	Open Elective – I	2	3	-	3	100	-	100
22MIPV01	ACC	VAC-I	1*	2	-	3	50	-	50**
22MIPJ01	SEC	Aptitude / Placement Training	Grade *	2	-	-	50	-	50**
-	SEC	SDR – Student Development Record	Assessment will be done in the end of Third semester						
Total			27	31	5	-	500	300	800
Semester - II									
22MIP08	DSC	Cost and Management Accounting	4	5	-	3	50	50	100
22MIP09	DSC	Foreign Exchange Management	4	5	-	3	50	50	100

22MIP10	DSC	International Financial Markets	4	4	-	3	50	50	100
22MIP11	DSC	International Financial Derivatives	4	5	-	3	50	50	100
22MIP12	DSC	International Transport Operations	4	5	-	3	50	50	100
22MIP13	DSC	Practical - II Tally 9.0	3	-	5	3	50	50	100
22MIP14	SEC	Internship / Institutional Training / Mini- Project / Extension Activity	2	-	-	3	100	-	100
22MIPE02	AEE	Open Elective –II	2	3	-	3	100	-	100
22MIPV02	ACC	VAC–II	1*	2	-	3	50	-	50* *
22MIPJ02	SEC	Online Courses	Grade *	-	-	3	-	-	C/N C
22MIPJ03	SEC	Aptitude / Placement Training	Grade *	2	-	-	50	-	50**
Total			27	31	5	-	500	300	800
Semester - III									
22MIP15	DSC	Business Research Methods	4	4	-	3	50	50	100
22MIP16	DSC	Export Trade & Import Trade Procedures	3	4	-	3	50	50	100
22MIP17	DSC	International Trade Agencies	3	4	-	3	50	50	100
22MIP18	DSC	Logistics Management & Shipping Industry	3	4	-	3	50	50	100
22MIP19	DSE	Elective – I	3	4	-	3	50	50	100
22MIP20	DSE	Elective – II	3	4	-	3	50	50	100
22MIP21	DSC	Practical III :SPSS	3	-	5	3	50	50	100
22MIP22	SEC	Internship / Institutional Training / Mini- Project / Extension Activity	2	-	-	3	100	-	100
22MIPE03	AEE	Open Elective-III	2	3	-	3	100	-	100
22MIPV03	ACC	VAC–III	1*	2	-	3	50	-	50**
22MIPJ04	SEC	Aptitude / Placement Training	Grade *	2	-	-	50	-	50**
22MIPJ05	SEC	Online Courses	Grade *	-	-	-	-	-	C/N C
22MIPJ06	SEC	SDR – Student Development Record	2*	-	-	-	-	-	-
Total			26	31	5	-	550	350	900
Semester - IV									
22MIP23	DSE	Elective III	3	5	-	3	50	50	100

22MIP24	DSE	Elective IV	3	5	-	3	50	50	100
22MIP25	DSC	Self-Study	3	-	-	3	50	50	100
22MIP26	SEC	Project Work /Student Research	5	5	-	3	100	100	200
		Total	14	15		-	250	250	500
Grand Total			94+5=99				1750	1250	3000 +(300 Extra)

* 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

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

• Part IV & V not included in total marks and CGPA calculation.

- **I.E**-Internal Exam
- **E.E**-External Exam
- **JOC**-Job Oriented Course

PASSING MINIMUM

- Passing Minimum for PG 50%

Abstract for Scheme of Examination

(For the students admitted during the academic year 2022 - 2023 and onwards)

Course	Papers	Credit	Total Credits	Marks	Total Marks
Core /DSC	14	4/3	53	100	1400
Self-Study Course / DSC	1	3	3	-	100
Electives/DSE	4	3	12	100	400
Practical /DSC	3	3	9	100	300
Project /SEC	1	5	5	200	200
<i>Internship/Institutional Training/Mini-Project / Extension Activity</i>	3	2	6	100	300
<i>Open Electives /AEE</i>	3	2	6	100	300
<i>Value Added Course</i>	3	1*	3*	50	150**
<i>Aptitude / Placement Training/ SEC</i>	3	Grade *	Grade*	100	150**
<i>Online Courses / SEC</i>	2	Grade *	Grade*	-	-
SDR - SEC	1	2*	2*	-	-
Total	26+12		94 + (5 Extra Credits)		3000 + (300**)

List of Papers	
Open Electives	<ol style="list-style-type: none"> 1. Yoga for Human Excellence 2. Human Health & Hygiene 3. Indian Culture and Heritage 4. Indian Constitution and Political System 5. Consumer Awareness and Protection 6. Professional Ethics and Human Values 7. Human Rights, Women's Rights & Gender Equality 8. Disaster Management 9. Green Farming 10. Corporate Relations 11. Start a Business 12. Research Methodology and IPR 13. General Studies for Competitive Examinations 14. IIT JAM Examination (for Science only) CUCET Examination
VAC Papers	-
Courses offered by the departments to other Programmes	<p>Introduction To Information Technology</p> <p>Social Media Marketing & 2 Practical's</p>

Note: VAC courses can be added along with the above open electives

List of Elective Papers/ DSE (Can choose any one of the paper as electives)		
	Course Code	Title
Electives/ DSE-I	22MIP19A	Human Resource Management
	22MIP19B	Intellectual Property Rights
Electives/ DSE-II	22MIP20A	Entrepreneurship Development and Project Management
	22MIP20B	Air Transportation Management
Electives/ DSE-III	22MIP23A	Customer Relationship Management
	22MIP23B	Advanced Corporate Strategy
Electives/ DSE-IV	22MIP24A	Services Marketing: Integrating People, Technology and Strategy
	22MIP24B	Operations and Supply Chain Management



Syllabus Coordinator

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BOS-Chairman/Chairperson

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PRINCIPAL

PG Scheme of Evaluation (Internal & External Components)

(For the students admitted during the academic year 2022-2023 and onwards)

1. Internal Marks

Components	Marks
Test	15
Model Exam	15
Internal Assessment components	20 #
TOTAL	50

List of components for Internal Assessment

S.No	Components
1	Multiple choice questions
2	Video teach
3	Co-operative or Collaborative Learning
4	Mini Project/Assignment
5	Case study
6	Seminar
7	Role Play
8	Management Games

(Any four components from the above list with five marks each will be calculated $4 \times 5 = 20$ marks)

2. a) Components for Practical I.E.

Components	Marks
Test -I	15
Test - II	15
Observation	10
Application*	10
Total	50

b) Components for Practical E.E.

Components	Marks
Experiments/Exercise	40
Record	5
Viva	5
Total	50

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

Internships/Industrial Training (I.E)		Mini Project (I.E)	Major Project Work		
Component	Marks		Component	Marks	Total Marks
Work diary	25	-	I.E a) Attendance	20	100
Report	50	50	b) Review	30	
Viva-voce	25	50	c) Report	25	
			d) Moc Viva-Voce/ Presentation	25	
Total	100	100	E.E*		
			a) Final report	60	100
			b) Viva-voce	40	
			Total		200

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

4. Value Added Courses and Aptitude/Placement courses:

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

5. Guideline for Open Elective

Two tests(each 2 hours) of 50 marks each [5 out of 8 descriptive type questions 5x10=50 Marks	Marks
	100

Guidelines:

1. The passing minimum for these items should be 50%
2. If the candidate fails to secure 50% passing minimum, he / she may have to reappear for the same in the Subsequent semesters
3. Item No's:4 is to be treated as 100% Internals and evaluation through online.
4. Item No.2: * - Application should be from the relevant practical subject other than the listed programmes. It must be enclosed in the practical record.

For all PG/MBA/MCA Programmes

(2022-2023 Regulations)

QUESTION PAPER PATTERN FOR CIA EXAM

Reg.No:-----

Q.P.CODE:

HINDUSTHAN COLLEGE OF ARTS & SCIENCE (AUTONOMOUS)
PG/MBA/MCA DEGREE CIA EXAMINATIONS -----20-----

(-----Semester)

BRANCH: -----

Subject Name: -----

Time: Two Hours

Maximum: 50 Marks

Section-A (4 x 4=16 Marks)

Answer ALL Questions

ALL questions carry EQUAL Marks

(Q.No: 1 to 4 Either Or type)

Section-B (3 x 8=24 Marks)

Answer any THREE Questions out of FIVE Questions

ALL questions carry EQUAL Marks

(Q.No: 5 to 9)

Section-C (1 x 10=10 Marks)

(Compulsory Question: It should be a Case study/Application oriented/Critical analysis from any of the units)

(Q.No: 10)

QUESTION PAPER PATTERN FOR MODEL / END SEMESTER EXAM

Reg.No:-----

Q.P.CODE:

HINDUSTHAN COLLEGE OF ARTS & SCIENCE (AUTONOMOUS)
PG/MBA/MCA DEGREE MODEL EXAMINATIONS -----20-----

(-----Semester)

BRANCH: -----

Subject Name: -----

Time: Three Hours

Maximum: 60 Marks

SECTION – A (5x4=20 marks)

Answer ALL Questions

ALL Questions carry EQUAL Marks

(Q.No 1 to 5 Either Or type)

(One question from each Unit)

SECTION – B (3x10=30 Marks)

Answer any THREE Questions Out of FIVE Questions

ALL Questions carry EQUAL Marks

(Q.No 6 to 10)

(One question from each Unit)

SECTION – C (1x10=10Marks)

(Compulsory Question: It should be a Case study/Application oriented/Critical analysis from any of the units)

(Q.No: 11)

Blue Print of Question Paper for all PG Programmes
(For the academic year 2021-22, 2022-23)

FOR CIA I, CIA II - QUESTION PATTERN

Max. Marks:50

Sec	Question No	Type	No of Question	Questions to be answered	Mark per question	K-level
A	1 to 4	Either or Type (a or b)	8	4	4 (4x4=16)	2 Questions will be in K1 4 Questions will be in K2 2 Questions will be in K3
B	5 to 9	Open choice	5	3	8 (3x8=24)	2 Questions will be in K3 2 Questions will be in K4 1 Questions will be in K5
C	10	Compulsory	1	1	10 (1x10=10)	1 Question will be in K5

FOR MODEL/ESE - QUESTION PATTERN

Max. Marks:60

Sec	Question No	Type	No of Questions	Questions to be answered	Mark per question	K-level
A	1 to 5	Either or Type (a or b)	10	5	4 (5x4=20)	2 Questions will be in K1 4 Questions will be in K2 4 Questions will be in K3
B	6 to 10	Open choice	5	3	10 (3x10=30)	2 Questions will be in K3 2 Questions will be in K4 1 Questions will be in K5
C	11	Compulsory	1	1	1 (1x10=10)	1 Question will be in K5

Distribution of section-wise marks with K levels for PG 2021-22, 2022-23

CIA - PG								
Sec.	K1	K2	K3	K4	K5	Total questions	Questions to be answered	Total marks
A- Either or type	2	4	2			8	4	4X4=16
B - Open choice			2	2	1	5	3	3X8=24
C- Compulsory Question					1	1	1	1X10=10
Total Marks	8	16	16	16	18			84
% of marks without choice	9.52	19.05	19.05	119.05	21.43			100

Model Exam - PG								
Sec.	K1	K2	K3	K4	K5	Total questions	Questions to be answered	Total marks
A- Either or type	2	4	4			10	5	5X4=20
B - Either or type			2	2	1	5	3	3X10=30
C - Compulsory Question					1	1	1	1X10=10
Total Marks	8	16	36	20	20			100
% of marks without choice	8	16	36	20	20			100

PG Programme Regulations for the academic year 2022-2023

1. Internal marks components for all the candidates admitted from the academic year 2022-2023 and onwards is as follows.

For Theory courses

Components	Marks
Test	15
Model Exam	15
Internal Assessment components	20
TOTAL	50

For Practical courses

Components	Marks
Test –I	15
Test – II	15
Observation/Excercise	10
Application*	10
TOTAL	50

2. Pattern of question paper for External Examination will be maximum of 60 marks for all theory courses. The marks obtained will be converted into 50 marks as per the scheme.
3. Passing minimum marks for all PG programme is 50 % in internal and 50% in External and the composition of total 50 marks out of 100 marks.
4. 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. Distribution of marks for major project work for all PG Programmes will be of 50:50 pattern for both Internal and External in total of 200 marks.
5. Internship / Institutional Training / Mini-Project/ Extension Activity is related to the discipline. The students can be permitted to complete the Internship / Institutional Training / Mini-Project/ Extension Activity before the end of respective semesters (end of I, II and III semester) and submit a report.

Internship / Institutional Training/ Extension Activity	Not more than seven days
Mini project	During the course of study for not more than seven days.

6. For fully internal subjects, Two test will be conducted one at the time of CIA I and the other will be during Model Examinations.
7. Retest for the failure candidates in the above case should be conducted immediately before the End Semester Examinations.
8. For the Theory cum Practical blended courses, 50:50 Internal and External pattern will be followed for theory examination and Fully internal pattern will be followed for Practical examination. For theory part, External examination will be conducted as regular pattern (max of 70 marks) and it will be converted into 25 marks.

Course	Internal Marks		External marks		Total marks (Max. marks 50)	
	Min.	Max.	Min.	Max.	Min.	Max.
Theory	12.5	25	12.5	25	25	50
Practical	25	50	-		25	50

9. For Practical components for Theory cum Practical courses (Fully Internal)

Components	Marks
Test I	10
Test II	10
Experiment/Exercise	20
Record	5
Viva	5
Total	50

The Internal mark 50 will be converted into 25.

10. For the candidates admitted under the Fast Track System (FTS) must register their names to their concerned department heads and get approval from the COE office at the beginning of the II semester.
11. Self Study will be a Core Paper of the department for which the examination pattern of other theory subjects is followed.
12. Online courses is incorporated as a non-credit skill enhancement course for the III and IV semesters and Grades will be assessed based on the certificates produced by the students. It is compulsory to produce one online course certificate for each semester to avail grades for the students. (2 certificates in any of the online platform is mandatory).
13. SDR – Student Development Report to be received by the department from the students till end of the **Third** semester. (Evidences of Curriculum activities and Co-curriculum activities).
14. Open elective courses:
Departments can offer list of subjects which teaches moral ethics to the young community for the better future. The topics relevant to Indian ethics, Culture, Women rights, Yoga, Green farming, Indian constitution etc., as an open elective courses. These courses can be offered by the department or other department as inter department courses. Marks earned for this subject will not be included for the CGPA calculation.

Regulations of Fast Track System (FTS)

- From the academic year 2021-22, our college is offering Fast Track System (FTS) for all UG and PG programmes. In this system, we are offering two courses under the course type of Discipline Specific Elective (DSE) in the sixth semester for all UG programmes and fourth semester for all PG programmes, which are equivalent and related with **National Programme on Technology Enhanced Learning/Study Webs of Active-Learning for Young Aspiring Minds (NPTEL/SWAYAM)** courses.
- The students have the option of taking two subjects of the sixth semester of their programme through NPTEL/SWAYAM portal from the list given by NPTEL and can complete the online course before fifth semester and submit the received original certificates to the COE office for getting approval. If the student completes these courses before the beginning of the sixth semester (UG)/fourth semester (PG), the candidate can be considered and exempted to write the examination from the assigned DSE courses in the sixth semester/fourth semester. They should complete only the self study course and project work during the VI/IV semester as assigned in the scheme. The candidate who completes the online courses and submits the successful course completion credentials, the credit transfer will be considered as per our Scheme of Examination for qualifying the degree. **The minimum duration of the registered online course must be 12 weeks.** Course duration of less than 12 weeks will not be considered.
- For all PG programmes, the candidates who were admitted during the academic year 2021-2022 under the Fast track system, for the self study course, the internal mark component will be as follows. For others regular internal pattern follows.

TEST	Max. Marks	Mode
CIA I	50 (50x1=50)	Online objective type
Model Exam.	50 (50x1=50)	Online objective type

Out of these two tests, the total marks will be converted into 40 marks as Internal.

- For all UG programmes, the candidates who were admitted during the academic year 2021-2022 under the Fast track system, for the self study course, the internal mark component will be as follows. For others regular internal pattern follows.

TEST	Max. Marks	Mode
CIA I	50 (50x1=50)	Online objective type
CIA II	50 (50x1=50)	Online objective type
Model Exam.	50 (50x1=50)	Online objective type

Out of three tests, the total mark will be converted into 30 marks as Internal.

- For the students admitted in Fast Track System, must enroll their names to the concerned department heads and get approval from the COE office at the beginning of III semester for all UG Programmes and at the beginning of II semester for all PG programmes.
- The students who cleared and got certified for online courses under the fast track system, the grade obtained will be converted into average marks of range. The received certificates must be submitted to the COE office for approval of the Controller and the Principal. The FTS courses will be treated as fully external.

DEPARTMENT OF COMMERCE IB				CLASS: I M.Com IB				
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours / Week	CIA	Ext	Total
I	DSC	22MIP01	Introduction to International Business	4	5	50	50	100
Nature of Course								
Knowledge and Skill Oriented				Employability Oriented				✓
				Entrepreneurship Oriented				✓
				Skill Development				✓
Course Objectives								
<ul style="list-style-type: none"> • To familiarize the international trade and international trade theories. • To understand the international grouping and its environment • To acquire knowledge international relations and diplomacy • To understand the India's foreign policy and diplomacy. • To assess India's foreign policy and its relationship with other nations 								
Unit	Course Contents					Hours	K Level	
I	International Trade Theories Concept of International Relations-Origin and Growth of International Relations-Elements of IR - International Relations as a Discipline - Scope of International Relations - International Relations and International Politics - Foreign Policy-Values of Foreign Policy - Its Approaches - Objectives of Nation's Foreign Policy - Determination of Foreign Policy (a) Internal Factor (b) External Factor.					13	Up to K5	
II	Regional Grouping Evolution of International Organization and Regional Grouping for the Development of International Relation - Role of Regional Grouping (Viz.) EU, ASEAN, NAFTA, SAARC, BRICS, and Arab League - World Bodies (Viz.) UN and WTO - Economic Grouping (Viz.)G-8, G-15, and G -77.					12	Up to K5	
III	International Business Law International Law - Meaning, Nature - Sources of International Law - Relationship with Municipal Law - Its Limitations. The Balance of Power - Its Nature – Definition – Characteristics - Role of Balance of power - Historical Significance - Devices for Maintaining the Balances of Power — Balance of Power Today - Collective Security-Collective Security and Peaceful Settlement.					15	Up to K5	
IV	Concept of International Relations, Diplomacy Diplomacy – Definition - Functions of Diplomats - Types of Diplomacy Consults– Diplomatic - Rules and Procedure. National Power - Meaning - Forms - Its Elements. Economic Arsenal and Other Economic Instruments.					12	Up to K5	

V	India's Foreign Policy Foreign Policy of India - Nehru's Foreign Policy - Its Distinctive Features -Non- Alignment - Foreign Policy Since 1962 - Indo-Soviet Relations with China and Great Britain - Indo- U.S. Relations - Missions Abroad - Disarmament Efforts by India - India's Neighborhood Relations.	13	Up to K5
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Note: Distribution of marks: 100% Theory

Case Studies based on the above units - Compulsory.

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

Book for Study

1. Francis Cherunilam, "**International Business: Text and cases**", PHI Learning Private Limited, New Delhi.

Books for Reference

1. Gabriele Suder, "International Business", SAGE Publications Ltd.
2. K. Aswathappa, "International Business", Tata McGraw-Hill Publishing Company, New Delhi, Sixth Edition.
3. Bimal Jaiswal, Richa Banerjee, "Introduction to International Business", Himalaya Publishing House
4. Rakesh Mohan Joshi, "International Business", Oxford University Press.
5. Donald A. Ball, "International Business: Introduction and Essentials", Business Publications.

Web Resources

1. <https://drive.google.com/file/d/1o9X3Ny6sGvmAzrnUwxkJXv-2yepIQttj/view>
2. <https://www.subhartidde.com/slms/International%20Business%20B.COM-203.pdf>

Pedagogy: Chalk & Talk, Exercise, Assignments & PPTs.

Rationale for Nature of the Course: Can be known in complete basic knowledge about International Business

Activities to be given

1. Assignment on different regional grouping to know about their complete functions and regulations.
2. Preparing the students to enter in export and import business activities
3. Create and submit the international business environment related material, to improve their knowledge on world countries business environment.

Course Learning Outcomes

CLOs	On Completion of the Course, the students should be able to	K - Level
CLO 1	Acquire the knowledge about international business and international trade theories.	Up to K5
CLO 2	Understand the meaning of international grouping and international business environment.	Up to K5
CLO 3	Have thorough knowledge about international relations and diplomacy.	Up to K5
CLO 4	Classify the basic international business terminology and become familiar in Diplomacy and India's Foreign policy.	Up to K5
CLO 5	Assessing India's foreign policy and its relationship with other nations	Up to K5

Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)

CLOs	PO 1	PO 2	PO 3	PO 4	PO 5
CLO 1	3	2	3	3	3
CLO 2	3	2	3	3	3
CLO 3	3	2	3	3	3
CLO 4	3	2	3	3	3
CLO 5	3	2	3	3	3

3 – Advance Application

2 – Intermediate Level

1 – Basic Level

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.P.Arumugaswamy	Dr.P.Arumugaswamy	Dr.P.Arumugaswamy

Dr. P. ARUMUGASWAMY
M.Com., MBA., M.Phil., PGDCA., PGDBA., Ph.D.
Professor and Head
PG & Research Dept. of Commerce IB
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(Autonomous), Coimbatore - 641 028

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

DEPARTMENT OF COMMERCE IB				CLASS: I M.Com IB				
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours / Week	CIA	Ext	Total
I	DSC	22MIP02	Global Perspective of Indian Marketing	4	5	50	50	100
Nature of Course								
Knowledge and Skill Oriented				Employability Oriented				✓
				Entrepreneurship Oriented				✓
				Skill Development				✓
Course Objectives								
<ul style="list-style-type: none"> • Understand the international marketing environment, strategies and management. • Apply concepts, principles and theories to international marketing situations • Knowing more about import and export laws related to regulations. • Be aware on the different thinking and viewpoints of diverse cultures. • To evaluate the corporate level strategic planning. 								
Unit	Course Contents					Hours	K Level	
I	Marketing Environment of India India's environment a masterpiece in heterogeneity - Performance of the Indian economy - Impact of the global, slowdown and financial crisis on the Indian economy - Dramatic change of India's marketing environment - how world view's India - India's takes on the globe.					13	Up to K5	
II	India's Consumer Environment India's markets - The FMCG and FMCD sectors - The call of the mall: The retail boom - The Media, Advertising and Entertainment scene - Impact of inflation - Reasons for poor performance in global competitiveness.					13	Up to K5	
III	Marketing Challenges in a Liberalizing and Globalizing India The India's Economic Reforms (The background) - Marketing challenges in liberalizing India - Results of reforms - Impact of value delivery in the altered environment - Market Darwinism - Survival of the fittest.					12	Up to K5	
IV	Buying Behaviour of Indian Consumer Changing profile of Indian consumer - The challenge in distribution with the spread of modern retailing - The marketing challenges in a liberalized and Globalized India - Need for speed and the challenge on the organization front - Essential steps to win in the digital age.					14	Up to K5	
V	Strategic Planning at Corporate Level Nature, Importance, Scope of strategic planning - How strategic planning help the firm - Strategic planning and value delivery process (Concerns of Strategic Planning, Issues tackled in Strategic Planning, Risks involved in Strategic					13	Up to K5	

	Planning) - The concept of Strategic Business unit - The BCG model - The GE Model - Similarity & difference between BCG & GE Models. SWOT, SWOC challenges.		
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Note: Distribution of marks: 100% Theory

Case Studies based on the above units - Compulsory.

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

Book for Study

1. V.S.Ramaswamy, S.Namakumari, "Marketing Management: Indian Context Global Perspective", SAGE Publications India Pvt Ltd.

Books for Reference

1. Rajan Saxena, "Marketing Management", Tata McGraw-Hill Education Private Limited, New Delhi.
2. Philip Kotler, Keven Lane Keller, "Marketing Management", Pearson India Education Services Pvt. Limited.
3. Ramanuj Majumdar, "Consumer Behaviour – Insights from Indian Market", PHI Learning private Limited.
4. B.Keith Simerson, "Strategic Planning – A Practical guide to strategy formulation and execution", PRAEGER.
5. G.V.Satya sekhar, "Business Policy and Strategic Management", I.K.International Publishing House, New Delhi.

Web Resources

1. https://books.google.co.in/books?id=w8cS_T_0ORkC&lpg=PP1&pg=PP1#v=onepage&q&f=true
2. https://books.google.co.in/books?id=w8cS_T_0ORkC&printsec=copyright#v=onepage&q&f=false

Pedagogy: Chalk & Talk, Exercise, Assignments & PPTs.

Rationale for Nature of the Course: Can be known in complete basic knowledge about International Business

Activities to be given

1. Assignment on different regional grouping to know about their complete functions and regulations.
2. Preparing the students to enter in export and import business activities
3. Create and submit the international business environment related material, to improve their knowledge on world countries business environment.

Course Learning Outcomes

CLOs	On Completion of the Course, the students should be able to	K - Level
CLO 1	Identify the basic difference between inter-regional and international market	Up to K5
CLO 2	Understand the challenges in the real life businesses related to Indian marketing	Up to K5
CLO 3	Identifying various consumer environment related Indian marketing and law of protection their rights	Up to K5
CLO 4	Discovering more about Indian marketing strategies and economic reforms takes on the globe.	Up to K5
CLO 5	Evaluating the corporate level strategic planning	Up to K5

Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)

CLOs	PO 1	PO 2	PO 3	PO 4	PO 5
CLO 1	3	3	2	3	3
CLO 2	3	3	2	3	3
CLO 3	3	3	2	3	3
CLO 4	3	3	2	3	3
CLO 5	3	3	2	3	3

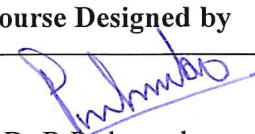
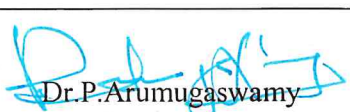
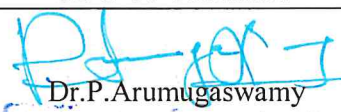
3 – Advance Application

2 – Intermediate Level

1 – Basic Level

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. Padmanaban	 Dr. P. Arumugaswamy	 Dr. P. Arumugaswamy

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DEPARTMENT OF COMMERCE IB				CLASS: I M.Com IB				
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours / Week	CIA	Ext	Total
I	DSC	22MIP03	International Consumer Markets and Buyer Behaviour	4	5	50	50	100
Nature of Course								
Knowledge and Skill Oriented				Employability Oriented				✓
				Entrepreneurship Oriented				✓
				Skill Development				✓
Course Objectives:								
<ul style="list-style-type: none"> • To create awareness about the international consumer market and consumer behaviour. • To understand consumer market and various factors affects the consumers. • Acquire knowledge about the consumer's behaviour and decision makings. • Students will know about how to manage different consumers and how to develop the knowledge about new product developments. • To estimate the buying decision process for new products and Market trends. 								
Unit	Course Contents					Hours	K Level	
I	Market Segmentation Segmenting Consumer markets - Segmenting Business markets - Segmenting International markets - Requirements for effective segmentation - Evaluating market segments and selecting Target market segments.					13	Up to K5	
II	Model of Consumer Behaviour Model of Consumer Behavior - Characteristics affecting consumer behavior (Cultural factors, Social factors, Personal factors, Psychological factors) - Consumption patterns.					13	Up to K5	
III	Types of Buying Decision Behaviour Complex Buying behavior - Dissonance - Reducing buying Behaviour - Habitual Buying Behaviour - Variety seeking behaviour.					13	Up to K5	
IV	Buyer Decision Process Need recognition - Information search - Evaluation of Alternatives - Purchase decision - Post purchase behaviour.					13	Up to K5	
V	Buying Decision Process for New products and Market Targeting Stages in the adoption process - Individual differences in innovativeness - Influence of product characteristics on rate of adoption - Evaluating, Selecting target market segment - Socially responsible Target marketing - Positioning maps and choosing a differentiation and positioning strategy.					13	Up to K5	

Note: Distribution of marks: 100% Theory

Case Studies based on the above units - Compulsory.

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

Book for Study

1. Suja R. Nair – Consumer Behaviour in Indian Perspective – Himalaya Publishing House, New Delhi

Books for Reference

1. Ramanuj Majumdar, Consumer Behaviour, Prentice Hall of India, New Delhi.
2. Jay D. Lindquist, M. Joseph Sirgy (2009), Consumer Behaviour, Latest Indian Edition, Cengage Learning
3. Schiffman Leon. and Kanuk Leslie Lasar. – Consumer Behaviour – Pearson Education, New Delhi.
4. Solomon, Michael R., - Consumer Behaviour – Buying, Having and Being – Pearson Education, New Delhi
5. S.L. Gupta, Sumithra Pal – Consumer Behaviour: An Indian Perspective – Sultan Chand & Sons

Web Resources

1. https://www.google.co.in/books/edition/Consumer_Behaviour/7XG2DQAAQBAJ?h=en&g_bpv=1&dq=consumer%20markets%20and%20consumer%20buyer%20behavior%20e-books&pg=PT10&printsec=frontcover
2. https://www.zeepedia.com/read.php?international_consumer_markets_model_of_consumer_behavior_the_buyer_decision_process_international_marketing&b=37&c=30

Pedagogy: Chalk & Talk, Exercise, Assignments & PPTs.

Rationale for Nature of the Course: Can be known in acquire knowledge about the international consumer markets and buyer behaviour.

Activities to be given

1. Assignment on different market segmentation and buying decision process for new products.
2. Analyzing the marketing different marketing segments in India.
3. Identify recent modernized market targeting and buyer decision process.

Course Learning Outcomes

CLOs	On Completion of the Course, the students should be able to	K - Level
CLO 1	Identify the global consumer markets and buyer behaviour	Up to K5
CLO 2	Understand the various types of consumers and factors which affects the behaviors and decisions.	Up to K5
CLO 3	Develop the consumer models and strategies to promote the product	Up to K5
CLO 4	Appraise and apply the practical aspects in International consumer market.	Up to K5
CLO 5	Evaluating the buying decision process for new products and Market trends.	Up to K5


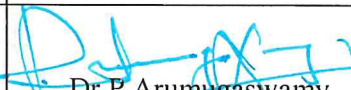
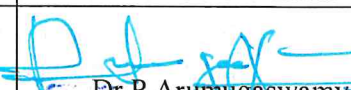
Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)

CLOs	PO 1	PO 2	PO 3	PO 4	PO 5
CLO 1	3	2	3	3	3
CLO 2	3	2	3	3	3
CLO 3	3	2	3	3	3
CLO 4	3	2	3	3	3
CLO 5	3	2	3	3	3

3 – Advance Application 2 – Intermediate Level 1 – Basic Level

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
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DEPARTMENT OF COMMERCE IB				CLASS: I M.Com IB				
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours / Week	CIA	Ext	Total
I	DSC	22MIP04	International Marketing Management	4	5	50	50	100
Nature of Course								
Knowledge and Skill Oriented				Employability Oriented			✓	
				Entrepreneurship Oriented			✓	
				Skill Development			✓	
Course Objectives								
<ul style="list-style-type: none"> • To know the basic concepts principles of the International Marketing • To understand the consumer behaviour in the international contexts • To develop the product idea and facing the challenges procedure in IMM. • To acquire knowledge about Global Market and modern marketing • To assess the International promotional decisions 								
Unit	Course Contents					Hours	K Level	
I	Basis of International Marketing Concept of International Marketing - Features of International marketing - Drivers of International marketing - Importance of International marketing - Motivation of Internationalization.					12	Up to K5	
II	Orientation of International Marketing EPRG framework - Ethnocentrism - Polycentrism - Regiocentrism - Geocentrism. Phases of International marketing - Process of International Marketing - Need for International Marketing research - Scope of International marketing research.					14	Up to K5	
III	Challenges of International Marketing Special problems of International marketing - Domestic Vs. International marketing - 12C framework for International marketing - 7P's of International service marketing - Features of International service marketing.					13	Up to K5	
IV	International Product, Pricing Decisions Concept of International marketing mix - Product, Planning decision and strategies. Importance of Product Planning - New Product development process -Concept of pricing, factors affecting pricing decisions, Importance of pricing decisions - Information required for pricing in International Market.					13	Up to K5	
V	International Promotion Decisions Steps involved in product positioning - International product positioning strategies - Techniques and factors affecting International product promotion - Planning, Barriers of International promotion campaign - International					13	Up to K5	

	advertising programme and International Trade fairs and exhibitions - Social media - B 2 B Portals.		
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Note: Distribution of marks: 100% Theory

Case Studies based on the above units - Compulsory.

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

Book for Study

1. Philip R Cateora, "International Marketing", McGraw Hill, New York 2018.

Books for Reference

1. Etzel, MJ, BJ Walker and William J Stanton., "Marketing", McGraw Hill, 4th Edition, 2007.
2. Neelamegham, S., "Marketing in India: Text and Cases" Vikas Publishing House, 4th Edition 2012.
3. Panda, Tapan K., "Marketing Management: Text and Cases Indian Context", Excel Books India, 2009.
4. Ramaswamy V.S. & Namakumari S, "Marketing Management – Global Perspective, Indian context" – MacMillan 4th edition
5. Rajan Saxena, "Marketing Management" Tata McGraw Hill – 4th edition

Web Resources

1. https://www.google.co.in/books/edition/International_Marketing/Q7qEFvm_dTAC?hl=en&gbpv=1&dq=international%20marketing%20management%20ebooks&pg=PR19&printsec=frontcover&bsq=international%20marketing%20management%20e-books.
2. <https://www.enotesmba.com/2015/08/international-marketing-management-notes.html>

Pedagogy: Chalk & Talk, Exercise, Assignments & PPTs.

Rationale for Nature of the Course:

Activities to be given Rationale for Nature of the Course: Can be known in complete knowledge about International marketing.

Activities to be given

1. Assignment on, what are all the challenges faced on current international marketing.
2. Preparing the students to different orientation functions about the international marketing.
3. Students can be submitted collection about global and modern marketing technologies and adaptation.

Course Learning Outcomes

CLOs	On Completion of the Course, the students should be able to	K - Level
CLO 1	Understand and evaluate the application of international marketing	Up to K5
CLO 2	Identify the skill sets required in international marketing	Up to K5
CLO 3	Examine the various functions of International Marketing	Up to K5
CLO 4	Determine the various Marketing areas challenges and promotions	Up to K5
CLO 5	Assessing the International promotional decisions	Up to K5

Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)

CLOs	PO 1	PO 2	PO 3	PO 4	PO 5
CLO 1	3	2	3	3	3
CLO 2	3	2	3	3	3
CLO 3	3	2	3	3	3
CLO 4	3	2	3	3	3
CLO 5	3	2	3	3	3

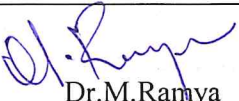


3 – Advance Application

2 – Intermediate Level

1 – Basic Level

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
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DEPARTMENT OF COMMERCE IB				CLASS: I M.Com IB				
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours / Week	CIA	Ext	Total
I	DSC	22MIP05	International Branding	4	4	50	50	100
Nature of Course								
Knowledge and Skill Oriented				Employability Oriented				✓
				Entrepreneurship Oriented				✓
				Skill Development				✓
Course Objectives								
<ul style="list-style-type: none"> • Understand the international trade branding and its global perspective. • To express conceptual framework for managing brands and buildings • Apply concepts, principles and theories to international branding. • Be aware on the different thinking of brands, logos • To Assess the consumer protection regulation 								
Unit	Course Contents					Hours	K Level	
I	Value of Branding Brand - Definition - Financial value of brands and social value of brands –Keys of branding - Brand hub - Changing face of customer - Line influence on growing brand.					12	Up to K5	
II	Perception for Branding Emotional benefits of branding - Brand reflection - Brands story and brand design: Colour, Sound, Audio, Logo, Jingles words and shapes – Brand architecture and brand building skills.					12	Up to K5	
III	Brand Positioning Brand planning - Brand creation - Brand platform - Brand experience - Brand communication and opportunities modelling.					9	Up to K5	
IV	Brand Building Brand building and Brand sustainability - Brand decline - Changing customers - Brands in merger and acquisitions - Strategic brand management.					10	Up to K5	
V	Globalization in Brands Power in global world - Power of logo – Global brands, Asian brands, revitalized brands and challenger brands – Brand leadership - Brand and Consumer Protection.					9	Up to K5	

Note: Distribution of marks: 100% Theory

Case Studies based on the above units - Compulsory.

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

Book for Study

1. Harsh V. Verma, "Brand Management Text and cases", Pillappa Publishers.
- 2.

Books for Reference

1. Aaker David A. – Managing Brand Equity – Free Press, New York
2. Kumar, S. Ramesh – Marketing and Branding: The Indian Scenario – Pearson Education
3. Kapferer Jean Noel – Strategic Brand Management, Kogan Page, New Delhi
4. K S Chandrasekar – Product Management: Text and Cases, Himalaya Publishers
5. Kotler Philip, Keller Kevin, Koshy Abraham & Jha Mithileshwar, “Marketing Management”, A South Asian Perspective – Pearson Education.

Web Resources:

1. https://www.google.co.in/books/edition/International_Marketing/Q7qEFvm_dTAC?hl=en
2. <https://rockcontent.com/blog/global-branding/>

Pedagogy: Chalk & Talk, Exercise, Assignments & PPTs.

Rationale for Nature of the Course: Can be known in importance of branding and value of branding.

Activities to be given

1. Assignment given to students on brand positioning and globalization in brands.
2. Analyzing the importance of perception of branding.
3. Students can be submit their own brand design and related building skills.

Course Learning Outcomes

CLOs	On Completion of the Course, the students should be able to	K - Level
CLO 1	Identify the basic difference between international branding and brand communication.	Up to K5
CLO 2	Understand the legal framework of brand planning, values and brand perceptions.	Up to K5
CLO 3	Experiment the concept of brand positioning and the advantages of creating strong brands.	Up to K5
CLO 4	Discovering more about brand strategies by building, measuring and managing brand equity globally.	Up to K5
CLO 5	Assessing the consumer protection regulation.	Up to K5

Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)

CLOs	PO 1 (Knowledge Base)	PO 2 (Problem Analysis & Investigation)	PO 3 (Communication Skills & Design)	PO 4 (Individual and Team Work)	PO 5 (Professionalism, Ethics and Equity)
CLO 1	3	2	3	3	3
CLO 2	3	2	3	3	3
CLO 3	3	2	3	3	3
CLO 4	3	2	3	3	3
CLO 5	3	2	3	3	3


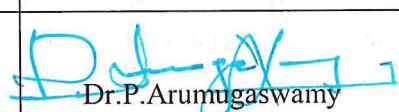
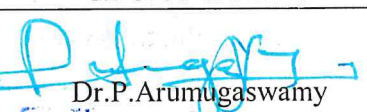
3 – Advance Application

2 – Intermediate Level

1 – Basic Level

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. Padmanaban	 Dr. P. Arumugaswamy	 Dr. P. Arumugaswamy Co-ordinator

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DEPARTMENT OF COMMERCE IB				CLASS: I M.Com IB				
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours / Week	CIA	Ext	Total
I	DSC	22MIP06	Practical-I (Ms-Word, Ms PowerPoint and Advanced Excel)	3	5	50	50	100
Nature of Course								
Knowledge and Skill Oriented				Employability Oriented				✓
				Entrepreneurship Oriented				
				Skill Development				✓
Course Objectives								
<ul style="list-style-type: none"> • To identify the software's MS word and preparation of documents with relevant process • To associate the power point slide and apply animation effects • To display of data formatting using different options • To analyze data representation using different formulas and experiment different estimation formulas in excel • To experiment different estimation formulas in excel 								
Package	Course Contents				Hours	K Level		
Ms Word	Type a sample research report and perform the following: Insert Symbols, Insert Caption Page break, Indent or Spacing.				16	Up to K5		
	Prepare an Organizational set-up chart for DGFT.							
	Prepare a diagrammatic representation showing the elements of a BOP.							
	You have a problem with your shipment. So prepare a requisition letter regarding that issue to the following offices using Mail Merge. (a) Importer (b) Customs Department (c) DGFT Office (d) Shipping Agent / Shipping Company (e) Your Bank							
Ms Power Point	Prepare a PowerPoint presentation showing the functions of IMF.				14	Up to K5		
	Prepare a presentation showing the different types of ships used in International Logistics.							
	Prepare a presentation showing the BOP and BOT by importing an appropriate Excel Sheet.							
Advanced Excel	Create a student database and perform the following functions.				35	Up to K5		
	Use Cut & Paste, Use cell widening, Use format painter, Use font, colour, borders, Use wrap text							
	Use merge cells, Use Number, date and currency as format.							
Prepare a student mark list and perform conditional								

	formatting function in the excel sheet.		
	Calculate sales estimation by using the following functions in the excel sheet. Use of Min, Max, Sum, Average, Count, Alter and Sort, Use standard deviations.		
	Prepare a student database and perform the H lookup function in the excel sheet.		
	Calculate transportation cost by using V lookup function in the excel sheet.		
	Create an Airport database and perform the following functions in the excel sheet. Use Length formula, Use left, Right, Use Mode, Use IFERROR.		

Note: Distribution of marks: 100% Practical

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

Rationale for Nature of the Course: Can be clearly known about preparation of documents process.

Activities to be given

1. Can be known imparting knowledge about Ms-Word, Ms-Power point and Advanced Excel.
2. Preparing the different presentation methods through Ms-Power point.
3. Students can be submitted full practical observation and record book about the different analyzed documents.

Course Learning Outcomes

CLOs	On Completion of the Course, the students should be able to	K - Level
CLO 1	Interpret the software's MS word and preparation of documents with relevant about shipping documents.	Up to K5
CLO 2	Explain the power point slide and apply animation effects	Up to K5
CLO 3	Calculate sales estimation by using the functions in the excel sheet.	Up to K5
CLO 4	Estimate the student mark list and perform conditional formatting function in the excel sheet.	Up to K5
CLO 5	Experimenting different estimation formulas in excel	Up to K5

Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)

CLOs	PO 1	PO 2	PO 3	PO 4	PO 5
CLO 1	3	3	3	3	3
CLO 2	3	3	3	3	3
CLO 3	3	3	3	3	3
CLO 4	3	3	3	3	3
CLO 5	3	3	3	3	3

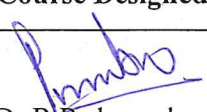
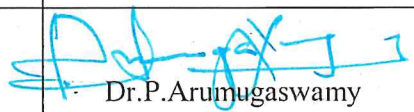

3 – Advance Application

2 – Intermediate Level

1 – Basic Level

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
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DEPARTMENT OF COMMERCE IB				CLASS: I M.Com IB				
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours / Week	CIA	Ext	Total
II	DSC	22MIP08	Cost and Management Accounting	4	5	50	50	100
Nature of Course								
Knowledge and Skill Oriented				Employability Oriented				✓
				Entrepreneurship Oriented				
				Skill Development				✓
Course Objectives								
<ul style="list-style-type: none"> • To facilitate the students about various tools and techniques available in Cost and Management Accounting • To give in-depth knowledge about the preparation of cost sheet and about material and labour cost management • To impart the knowledge about preparation of Fund flow and Cash flow statements • Equip themselves in the preparation of various budgets • To Assess different budgetary systems 								
Unit	Course Contents				Hours	K Level		
I	Introduction of Cost Accounting Meaning - Objectives - Nature and scope - Methods of costing - Classification of costs - Preparation of cost sheet and Tender - Inventory system – Methods of pricing material issues – EOQ.				13	Up to K5		
II	Labour Cost and Overheads Labour cost - Importance - System of wage payment - Idle time – Control over idle time - Overheads - Importance - Classification of overheads - Allocation and apportionment of overheads.				12	Up to K5		
III	Ratio Analysis Management Accounting - Nature & Scope - Tools and Techniques – Ratio analysis - Marginal costing - Cost-volume profit analysis - Break-even analysis - Utility and limitations of Cost-volume profit analysis - Financial and profit planning - Objectives.				14	Up to K5		
IV	Fund Flow and Cash Flow Statement Working Capital - Working capital requirements and its computation - Fund Flow statement - Meaning and Preparation of Fund Flow Statement - Cash Flow statement - Meaning and Preparation of Cash Flow Statement as per Accounting Standard.				14	Up to K5		
V	Budgetary Control Budgetary Control - Meaning - Flexible Budget - Sales Budget - Cash Budget- Production Budget - Purchase Budget.				12	Up to K5		

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

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

Book for Study

1. Maheshwari.S.N, " Cost and Management Accounting", Sultan Chand & Sons Publishers, New Delhi.

Books for Reference

1. Jain.S.Pand Narang. K.L, "Cost Accounting", Kalyani Publishers ,New Delhi, 2016.
2. Ramachandran.R and Srinivasan.R, "Management Accounting", Sriram Publications, Trichy 2015.
3. Maheshwari. S.N, "Management Accounting", Sultan Chand & Sons publishers, New Delhi, 2014.
4. Arora.M.N, "Cost Accounting", Himalaya Publishing, New Delhi, 2016.
5. Pillai.R.S.N, and Bagavathi.V, "Cost Accounting" S.Chand & Co.Ltd., New Delhi, 2017.

Web Resources:

1. https://www.google.co.in/books/edition/A_Textbook_of_Cost_and_Management_Accounting/D7hDDAAAQBAJ?hl=en&gbpv=1&dq=COST%20AND%20MANAGEMENT%20ACCOUNTING&pg=SA1-PA13
2. https://www.icsi.edu/media/webmodules/publications/FULL_BOOK_PP-CMA-2017-JULY_4.pdf

Pedagogy: Chalk & Talk, Exercise, Assignments & PPTs.

Rationale for Nature of the Course: Can be professionals in solving different problems to pursue higher studies.

Activities to be given

1. Prepare comprehensive advanced problems on cost and management accounting for different business.
2. Assignment on advanced cost sheet, fund flow and cash flow statement.
3. Preparing the students to appear professional courses by giving exercise and workout the problems on relevant accounts.

Course Learning Outcomes

CLOs	On Completion of the Course, the students should be able to	K - Level
CLO 1	Identifying the various methods of cost Accounting, Illustrate the costing and management Accounting	Up to K5
CLO 2	Select the appropriate tools for managerial decision making	Up to K5
CLO 3	Illustrate the preparation of Funds flow and /cash flow statement	Up to K5
CLO 4	Develop the techniques to prepare different types of budgets	Up to K5
CLO 5	Assessing different budgetary systems	Up to K5

Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)

CLOs	PO 1	PO 2	PO 3	PO 4	PO 5
CLO 1	3	3	3	3	3
CLO 2	3	3	3	3	3
CLO 3	3	3	3	3	3
CLO 4	3	3	3	3	3
CLO 5	3	3	3	3	3


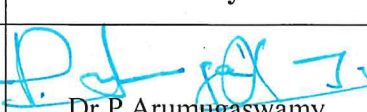
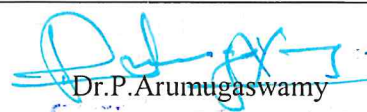
3 – Advance Application

2 – Intermediate Level

1 – Basic Level

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
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DEPARTMENT OF COMMERCE IB				CLASS: I M.Com IB				
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours / Week	CIA	Ext	Total
II	DSC	22MIP09	Foreign Exchange Management	4	5	50	50	100
Nature of Course								
Knowledge and Skill Oriented				Employability Oriented				✓
				Entrepreneurship Oriented				✓
				Skill Development				✓
Course Objectives								
<ul style="list-style-type: none"> • To understand the evolution, growth, structure, components of the International and Domestic Forex Market. • To understand various financial terminologies and transactions involved in the Forex Market • To understand how the foreign exchange market operates • To understand the principles of currency values • To assess the foreign exchange contracts 								
Unit	Course Contents				Hours	K Level		
I	Foreign Exchange Market Foreign exchange - the foreign exchange market - Organization of the Foreign exchange market (Commercial banks, FEDAI, RBI) - The Spot and Forward market - Participants in Foreign exchange markets - Relationship between Forward rate and Future spot rate.				14	Up to K5		
II	Foreign Exchange Rates Exchange rates - Exchange rate system - Gold, Bretton wood system - Fixed and Flexible exchange rates - Factors determining Exchange rates – Exchange control, Objectives and Methods of Exchange control.				14	Up to K5		
III	Foreign Exchange Transactions Purchase and sales transactions - Spot and Forward transactions - Ready exchange rates - Principle types of Buying and selling rates - Execution of Forward contract – Cancellation / Extension of Forward contract - Interbank deals (Cover, Trading, Swap deals).				13	Up to K5		
IV	Foreign Exchange Contracts Factors determining Forward margins - Calculation of Fixed forward rates and Option forward rates - Cross rates - Arbitrage operation - Forward rate agreement.				12	Up to K5		
V	Foreign Exchange Risk and Exposure Transaction Exposure-Translation Exposure-Economic Exposure- Management of risk exposure (Internal, External netting, leading and lagging) - Interest rate options.				12	Up to K5		

Note: Distribution of marks: 100% Theory

Case Studies based on the above units - Compulsory.

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

Book for Study

1. Jeevanandham C, "Foreign Exchange and Risk Management", Sultan Chand & Sons, New Delhi

Books for Reference

1. Easha Sharma, "Foreign Exchange Management", Golden house publication, New Delhi,
2. Khilani.D.T, Foreign Exchange Management Manual, Snow White Publications, Mumbai.
3. Deepak Tandon, Forex Management and Business Strategy Skylark Publications, New Delhi.
4. Arora.R.S, Manual on Foreign Exchange, Skylark Publications, New Delhi.
5. Dr. Paresh Shah, Forex Management,, Biztantra Publishers.

Web Resources:

1. https://www.google.co.in/books/edition/Elements_of_Foreign_Exchange_A_Foreign_E/R7DEDwAAQBAJ?hl=en&gbpv=1&dq=foreign%20exchange%20management%20fre%20eb%20books&pg=PT6&printsec=frontcover
2. https://www.icsi.edu/media/webmodules/publications/FTFM_Final.pdf

Pedagogy: Chalk & Talk, Exercise, Assignments & PPTs.

Rationale for Nature of the Course: Can be professionals to know about foreign exchange transactions.

Activities to be given

1. Prepare and analyze the foreign exchange rate calculation.
2. Assignment on foreign exchange markets and foreign exchange risk and exposure.
3. Preparing the students to appear spot and forward transactions in different country, currency exchange.

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Course Learning Outcomes

CLOs	On Completion of the Course, the students should be able to	K - Level
CLO 1	Identify and Understand Foreign exchange risk and exposure	Up to K5
CLO 2	Explain and analyze Foreign Exchange Transactions	Up to K5
CLO 3	Examine the Inter Bank Deals- cover deals trading	Up to K5
CLO 4	Evaluate authorized dealers in nationalized	Up to K5
CLO 5	Evaluating foreign exchange contracts	Up to K5

Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)

CLOs	PO 1	PO 2	PO 3	PO 4	PO 5
CLO 1	3	3	3	3	3
CLO 2	3	3	3	3	3
CLO 3	3	3	3	3	3
CLO 4	3	3	3	3	3
CLO 5	3	3	3	3	3

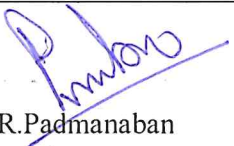


3 – Advance Application

2 – Intermediate Level

1 – Basic Level

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
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DEPARTMENT OF COMMERCE IB				CLASS: I M.Com IB				
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours / Week	CIA	Ext	Total
II	DSC	22MIP10	International Financial Markets	4	4	50	50	100
Nature of Course								
Knowledge and Skill Oriented				Employability Oriented				✓
				Entrepreneurship Oriented				✓
				Skill Development				✓
Course Objectives								
<ul style="list-style-type: none"> • To highlight depth concept to International Financial Institutions and its policies. • To Understand the various currency trading locations and its players • To inculcate the students to understand the Stock Exchanges and Stock listing companies • To assess the impact of International financial market. • To Evaluating International bond markets 								
Unit	Course Contents					Hours	K Level	
I	Globalization of Financial Markets International Financial markets - Meaning, major players in Financial Markets - European Monetary system - The Bretton woods system - The Gold Standard.					11	Up to K5	
II	International Money Market Money Market - Meaning, definition - Structure - Growth of Money market in India - Indian Money Market Instruments - Call Money Market, Commercial paper, Short term deposit market, Treasury bills, Gilt edged securities markets, ADR's, GDR's, IDR's - Certificate of Deposits, Repos - Regulatory authorities and guidelines.					11	Up to K5	
III	International Bond Markets Foreign Bonds and Euro Bonds - Global Bonds, Straight Bonds, Floating Rate Notes - Convertible, Cocktail Bonds - Yankee, Samurai, Bulldog bonds, straight or fixed rate bonds, Zero coupon bonds - Difference between Euro and Foreign bonds.					11	Up to K5	
IV	Euro Currency Markets Creation of Euro Currency Markets - Creation of Euro Dollars - Emergence of Global Currency Markets - Major Instruments - Regulatory system.					9	Up to K5	
V	International Capital Markets Capital Market - Introduction, Meaning and Significance - International Capital Market Vs International Money Market					10	Up to K5	

	- Market players – Overview of International Capital Market – Crypto currency - International Regulatory laws and Framework.		
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Note: Distribution of marks: 100% Theory

Case Studies based on the above units - Compulsory.

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

Book for Study

1. Dr.S.Gurusamy, “Financial Markets and Institutions”, McGraw-Hill Education Network

Books for Reference

1. Maurice D.Levi,” International Finance”, Marutham Publications, Chennai.
2. V.K.Bhalla, “International Finance Management”, Tata Mc Graw-HillPublishing Company Limited.
3. P.K.Jain,” International Finance Management”Kalyani Publishers.
4. Alan C.Shapiro, “International Finance Management” Sulthan Chand and Publications.
5. Anthony Saunders & Cornett, “Financial Markets and Institutions – A Modern Perspective”, Tata McGraw-Hill, New york.

Web Resources:

1. https://www.google.co.in/books/edition/FINANCE_FINANCIAL_MARKETS/K1JdDwAAQBAJ?hl=en&gbpv=1&dq=INTERNATIONAL%20FINANCIAL%20MARKETS%20free%20ebooks&pg=PR4&printsec=frontcover
2. http://apps.olin.wustl.edu/faculty/Thakor/Website%20Papers/021881_SourcesofCapital_fin.pdf

Pedagogy: Chalk & Talk, Exercise, Assignments & PPTs.

Rationale for Nature of the Course: Students can be known about different international financial market conditions.

Activities to be given

1. To be given discussions sessions about different money markets.
2. Assignment on different international money market-international capital markets and Euro & Bond markets.
3. Preparing the students to analyze the globalization of financial markets.

Course Learning Outcomes

CLOs	On Completion of the Course, the students should be able to	K - Level
CLO 1	Identify the concept of International Financial Institutions and its impacts.	Up to K5
CLO 2	Understand the various instruments of the money market currency trading locations.	Up to K5
CLO 3	Explain the basic concepts about capital market and apply the recent amendments in Stock Exchanges and Stock listing companies	Up to K5
CLO 4	Analyze different hedging prices with Exchange traded funds and technological developments are transforming fixed-income markets.	Up to K5
CLO 5	Evaluating International bond markets	Up to K5

Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)

CLOs	PO 1	PO 2	PO 3	PO 4	PO 5
CLO 1	3	3	3	3	3
CLO 2	3	3	3	3	3
CLO 3	3	3	3	3	3
CLO 4	3	3	3	3	3
CLO 5	3	3	3	3	3

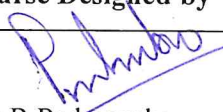
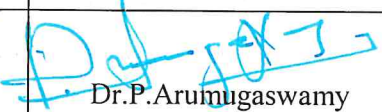

3 – Advance Application

2 – Intermediate Level

1 – Basic Level

ASSESSMENT PATTERN (if deviation from common pattern)

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

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DEPARTMENT OF COMMERCE IB				CLASS: I M.Com IB				
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours / Week	CIA	Ext	Total
II	DSc	22MIP11	International Financial Derivatives	4	5	50	50	100
Nature of Course								
Knowledge and Skill Oriented				Employability Oriented				✓
				Entrepreneurship Oriented				✓
				Skill Development				✓
Course Objectives								
<ul style="list-style-type: none"> • To Provide delegates with a good understanding of how the futures and options markets work, together with the functions of the clearing house. • To Understand and value the basic derivatives and their applications in the financial risk management and investment. • To Learn the theoretical underpinnings and the practical applications in real world of derivative securities. • To Defining various types of pay off for buyer and identifying commodity markets • To evaluate the foreign exchange hybrids 								
Unit	Course Contents				Hours	K Level		
I	Derivatives Market Derivatives markets - Forward, Futures, Options, Swaps - Role of derivative markets - linkage between Spot and Derivative markets - Evolution of Derivatives in India and other countries.				13	Up to K5		
II	Futures and Options Market structure - Types of future contracts - pricing principles - Future Hedging strategies - Option markets - Option pricing principles - Option strategies.				12	Up to K5		
III	Currency Derivatives Currency Forwards - Currency Futures - Currency Options - Pricing - Interest rate Futures - Forward rate agreement - Swaps - Options – Swap options - Term structure and pricing principles.				14	Up to K5		
IV	Debt Markets and Equity Fixed rate and Floating rate instruments - Zero coupon securities - Junk bonds - Equity options - Index futures and Index options.				14	Up to K5		
V	Hybrid Securities Hybrid securities - Interest rate - Foreign Exchange hybrid - Interest rate/ equity hybrid - Currency Commodity hybrid.				12	Up to K5		

Note: Distribution of marks: 100% Theory

Case Studies based on the above units - Compulsory.

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

Book for Study

1. Rajwade H.G.Desai, "Foreign Exchange International Finance Risk Management", Shroff Publishers

Books for Reference

1. Kevin, "Commodity and Financial Derivatives", S.Prentice Hall.
2. Hall and Baru, "Options, Futures and Other Derivatives", Pearson Publication.
3. S.L.Gupta, "Financial Derivatives : Theory, Concepts, Problems", Prentice Hall.
4. Parasuram John Wiley, "Fundamentals of Financial Derivatives".
5. Prakash B. Yaragol, "Financial Derivatives Text and Cases", S.Chand.

Web Resources:

1. https://www.google.co.in/books/edition/FINANCIAL_DERIVATIVES/j_8uDwAAQBAJ?hl=en&gbpv=1&dq=INTERNATIONAL%20FINANCIAL%20DERIVATIVES&pg=PP1&printsec=frontcover&bsq=INTERNATIONAL%20FINANCIAL%20DERIVATIVES
2. https://www.iare.ac.in/sites/default/files/lecture_notes/IARE_FD_NOTES.pdf

Pedagogy: Chalk & Talk, Exercise, Assignments & PPTs.

Rationale for Nature of the Course: Can be known basic derivatives and their applications in the financial market.

Activities to be given

1. To provide delegates with futures and options market.
2. Assignment on different derivative market-debt market and equity – hybrid securities.
3. Students to analyze and submit the report on currency derivatives.

Course Learning Outcomes

CLOs	On Completion of the Course, the students should be able to	K - Level
CLO 1	Evaluating the concepts and market mechanics of different types of financial derivatives	Up to K5
CLO 2	Identifying the evolution of commodity markets and exchanges in India.	Up to K5
CLO 3	Examine the Construct hedges using futures, swaps and bonds and its pricing principles.	Up to K5
CLO 4	Analyze how financial derivatives are valued, based on the no-arbitrage and risk-neutral valuation approaches	Up to K5
CLO 5	Evaluating the foreign exchange hybrids	Up to K5

Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)

CLOs	PO 1	PO 2	PO 3	PO 4	PO 5
CLO 1	3	3	3	3	3
CLO 2	3	3	3	3	3
CLO 3	3	3	3	3	3
CLO 4	3	3	3	3	3
CLO 5	3	3	3	3	3

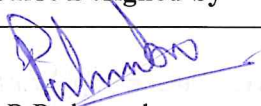


3 – Advance Application

2 – Intermediate Level

1 – Basic Level

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
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DEPARTMENT OF COMMERCE IB				CLASS: I M.Com IB				
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours / Week	CIA	Ext	Total
II	DSC	22MIP12	International Transport Operations	4	5	50	50	100
Nature of Course								
Knowledge and Skill Oriented				Employability Oriented				✓
				Entrepreneurship Oriented				✓
				Skill Development				✓
Course Objectives								
<ul style="list-style-type: none"> • To be familiar with type of vehicles and vehicle body. • To understand main type of costing system. • To develop vehicle routing & solving scheduling issues. • To impart knowledge in planning and fleet management • To gain knowledge in Logistics operations. 								
Unit	Course Contents				Hours	K Level		
I	International Logistics International 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.				13	Up to K5		
II	International Transportation Introduction, Objectives, Transportation system, Transportation infrastructure, freight management, factors affecting freight cost, Transportation network, Containerization.				13	Up to K5		
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.				13	Up to K5		
IV	International Freight Systems International Freight Principles – Factors – Liner Freight- Advance Freight- Lump Sum Freight Back Freight- Prorate Freight- Dead Freight – Tramp Freight – Rebate System –				13	Up to K5		
V	Ocean & Air Cargo Transport Instructions 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.				13	Up to K5		

Note: Distribution of marks: 100% Theory

Case Studies based on the above units - Compulsory.

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

Book for Study

1. Francis Cherunilam, "International Business: Text and Cases", PHI Learning Private Limited, New Delhi.

Books for Reference

1. Gabriele Suder, "International Business", SAGE Publications Ltd.
2. K. Aswathappa, "International Business", Tata McGraw-Hill Publishing Company, New Delhi, Sixth Edition.
3. Bimal Jaiswal, Richa Banerjee, "Introduction to International Business", Himalaya Publishing House.
4. Rakesh Mohan Joshi, "International Business", Oxford University Press.
5. Donald A. Ball, "International Business: Introduction and Essentials", Business Publications

Web Resources:

1. <https://drive.google.com/file/d/1o9X3Ny6sGvmAzrnUwxkJXv-2yepIQttj/view>
2. <https://backup.pondiuni.edu.in/sites/default/files/int-logistics-mgt-260214.pdf>

Pedagogy: Chalk & Talk, Exercise, Assignments & PPTs.

Rationale for Nature of the Course: Students can be known complete technological adaptation about international transport operations.

Activities to be given

1. To be given different transport operating systems in India and world countries.
2. Assignment on role of containers-freight systems and cargo transport instructions.
3. Students to learn and submit the case study report related to e-commerce logistics.

Course Learning Outcomes

CLOs	On Completion of the Course, the students should be able to	K - Level
CLO 1	Recall different type of vehicles and vehicle body	Up to K5
CLO 2	Gathering knowledge in driver licensing and understand the evaluation of Transport operations and Transport network.	Up to K5
CLO 3	Expert indifferent type of costing system in domestic logistic.	Up to K5
CLO 4	Impart knowledge about vehicle routing & solving scheduling issues	Up to K5
CLO 5	Analyse E-commerce logistics information	Up to K5

Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)

CLOs	PO 1	PO 2	PO 3	PO 4	PO 5
CLO 1	3	2	3	3	3
CLO 2	3	2	3	3	3
CLO 3	3	2	3	3	3
CLO 4	3	2	3	3	3
CLO 5	3	2	3	3	3

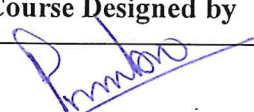
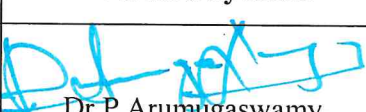

3 – Advance Application

2 – Intermediate Level

1 – Basic Level

ASSESSMENT PATTERN (if deviation from common pattern)

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

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DEPARTMENT OF COMMERCE IB				CLASS: I M.Com IB				
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours / Week	CIA	Ext	Total
II	DSC	22MIP13	Practical – II (Tally 9.0)	3	5	50	50	100
Nature of Course								
Knowledge and Skill Oriented				Employability Oriented				✓
				Entrepreneurship Oriented				✓
				Skill Development				✓
Course Objectives								
<ul style="list-style-type: none"> • To highlight the features available in Tally and use them • To examine the various accounting functions in Tally with its different programmes • To integrate the features of Tally in preparation of accounts of an organization and employ internet for the progress of the organization • To Assess various interest calculations 								
Package	Course Contents				Hours	K Level		
Tally 9.0	<ol style="list-style-type: none"> 1. Creating a Company Create a Company with all Relevant Details and GST with adjustments 2. Creating Ledger Create the Ledgers under Appropriate Predefined Groups 3. Create Vouchers and View Profit and Loss A/C and Balance Sheet 4. Prepare Trading , Profit and Loss Account and B/S, with Details 5. Create Stock Items, Stock Groups, Sales Categories, Good Owns, Units of Measure View the Stock Summary 6. Maintain Bill Wise Details. 7. Display, and Print Books / Reports 8. . Creating GST Ledger (CGST / SGST / IGST) under Duty and Taxes Group 9. Consolidation of Accounts 10. Calculate Forex Gains/Loss 11. Memo Voucher 12. Cheque Printing 13. Ratio Analysis 14. Interest Calculations 				65	Up to K5		

Note: Distribution of marks: 100% Practical

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

Rationale for Nature of the Course: Can be clearly known about features available in Tally 9.0.

Activities to be given

1. Can be known imparting knowledge about Tally 9.0.
2. Preparing the different ledgers and vouchers under appropriate groups..
3. Students can be submitted full practical observation and record book about the different analyzed sums.

Course Learning Outcomes

CLOs	On Completion of the Course, the students should be able to	K - Level
CLO 1	Remembering the features available in Tally and use them.	Up to K5
CLO 2	Understanding various accounting functions in Tally with its different programmes	Up to K5
CLO 3	Applying the features of Tally in preparation of accounts of an organization and employ internet for the progress of the organization.	Up to K5
CLO 4	Appraising the use of accounting software with its customized specification	Up to K5
CLO 5	Assessing various interest calculations	Up to K5

Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)

CLOs	PO 1	PO 2	PO 3	PO 4	PO 5
CLO 1	3	3	3	3	3
CLO 2	3	3	3	3	3
CLO 3	3	3	3	3	3
CLO 4	3	3	3	3	3
CLO 5	3	3	3	3	3




3 – Advance Application

2 – Intermediate Level

1 – Basic Level

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
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