



**Dr. G.R.D COLLEGE OF SCIENCE (AUTONOMOUS)**  
**SCHOOL OF COMMERCE & INTERNATIONAL BUSINESS**  
**BACHELOR OF COMMERCE (INTERNATIONAL BUSINESS) DEGREE COURSE**  
 (Under Choice Based Credit System)

**EFFECTIVE FROM THE ACADEMIC BATCH 2019 – 2022**

| IV | IV  | Basic Tamil/Advance<br>Tamil/Non Major Elective | Basic Tamil II /Advance Tamil II /                        |   | 2          | 2  | 100 | NA          | 100 | 3 |
|----|-----|---|---|---|------------|----|-----|-------------|-----|---|
|    |     |   | Basics in Business Process Outsourcing.                   | Basics in Business Process Outsourcing. |            |    |     |             |     |   |
|    | III | Core  | Goods and Service Tax (GST) & Customs<br>Law              | 6                                       | 4          | 25 | 75  | 100         | 3   |   |
|    | III | Skill Based Subject                             | Organisational Behaviour and Human<br>Resource Management | 5                                       | 4          | 25 | 75  | 100         | 3   |   |
|    | III | Core  | International Financial Reporting Standards               | 6                                       | 5          | 25 | 75  | 100         | 3   |   |
|    | IV  | Skill Based Subject                             | Professional Communication                                | 3                                       | 2          | 25 | 75  | 100         | 3   |   |
|    | III | Allied  | Business Statistics                                       | 6                                       | 5          | 25 | 75  | 100         | 3   |   |
|    | III | Core  | Foreign Exchange Management                               | 6                                       | 4          | 25 | 75  | 100         | 3   |   |
|    |     |   |   |   |            |    |     |             |     |   |
| V  | III | Core  | International Business Strategy                           | 6                                       | 4          | 25 | 75  | 100         | 3   |   |
|    | III | Core  | Cost and Management Accounting                            | 6                                       | 4          | 25 | 75  | 100         | 3   |   |
|    | III | Core  | Business Research Methods                                 | 5                                       | 3          | 25 | 75  | 100         | 3   |   |
|    | III | Elective  | Financial Management                                      | 6                                       | 4          | 25 | 75  | 100         | 3   |   |
|    | III | Elective  | Direct Tax  | 6                                       | 4          | 25 | 75  | 100         | 3   |   |
|    | III | Skill Based Subject                             | Institutional Training                                    | 1                                       | 2          | 40 | 60  | 100         | 3   |   |
| VI |     |   |   |   |            |    |     |             |     |   |
|    | III | Core  | Legal Aspects of Business                                 | 5                                       | 3          | 25 | 75  | 100         | 3   |   |
|    | III | Core  | Logistics and Supply Chain Management                     | 6                                       | 4          | 25 | 75  | 100         | 3   |   |
|    | III | Core  | Digital Marketing   | 5                                       | 4          | 25 | 75  | 100         | 3   |   |
|    | III | Elective  | Entrepreneurial Development                               | 6                                       | 4          | 25 | 75  | 100         | 3   |   |
|    | III | Core  | Project and viva voce                                     | 5                                       | 6          | 25 | 75  | 100         | 3   |   |
|    | III | Skill Based Subject                             | Lab - Business Accounting Software                        | 2                                       | 2          | 40 | 60  | 100         | 3   |   |
|    |     |   | <b>TOTAL CREDITS &amp; MARKS</b>                          |   | <b>140</b> |    |     | <b>3900</b> |     |   |

NA – Not Applicable, Basic Tamil and Advanced Tamil - CA only

**Extra Credits**

Professional Development - 6 Credits

Business Fundamental Workshop - 4 Credits

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10 Credits

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SUBJECT CODE:

**FIRST SEMESTER**  
**Core - GLOBAL BUSINESS ENVIRONMENT**

**Objective:** This paper is designed to stimulate curiosity about seeking market opportunities outside the home country to learn about Global perspectives.

**UNIT I** **(Teaching Hours: 13 hours)**

**An Overview:** International Business Environment – Concepts – Factors and dimensions – Nature and significance of Business environment - types of Business environment – internal, external, micro and macro environment – Environmental analysis - need and importance – Techniques – Environmental forecasting.

**UNIT II** **(Teaching Hours: 14 hours)**

**Economic environment:** Nature of economy – Economic systems – Economic Conditions - Economic Reforms – Liberalization - Privatization – Globalization – Foreign Investment – Significance of Foreign Investment – Types – Factors affecting Foreign Investment.

**UNIT III** **(Teaching Hours: 13 hours)**

**Social and Cultural environment:** Social Environment – Business and society - Elements – Factors influencing social environment – Social Audit – Objectives - Methods – Obstacles – Social audit in India – Cultural Environment - Elements of culture – Factors influencing cultural environment – implications for International Business.

**UNIT IV** **(Teaching Hours: 13 hours)**

**Political environment:** Economic roles of government – political system – democracy international political relatives – political risk and managing political risk. Legal environment - law relevant to international business.

**UNIT V** **(Teaching Hours: 12 hours)**

**Technological environment:** Innovation – technological leadership – technology and competitive advantage – transfer of technology – information technology and management – impact of technology on globalization.

**BOOKS RECOMMENDED**

1. Money, Banking, International trade and public finance – Dr. D. M. Mithani – Himalaya Publishing house
2. International business – C.Jeevanandham – Sultan Chand
3. International business – P. SubbaRao - Himalaya Publishing house
4. International business environment – Francis Cherunilam - Himalaya Publishing house
5. International business – K. Ashwathappa – Tata McGraw Hill - Himalaya Publishing house

**FIRST SEMESTER**  
**Core - BUSINESS COMMUNICATION**  
**(Unit I to Unit IV – Theory, Unit V – Practical)**

**Objective**

**To learn about the basic communication and the type of business correspondence**

**Unit I:** (Teaching Hours: 15)  
Definition-Types and patterns of communication- Spoken communication-Written communication- Non-verbal communication- Audio-visual communication and Multimedia communication. Objectives of communication- Horizontal communication-Upward communication-Barriers to communication.

**Unit II:** (Teaching Hours: 13)  
Business correspondence-Functions-Variou kinds of business correspondence. Business Letter-Characteristics-Organization Structure and Layout of a business letter. Letter of Enquiries and Replies, Offers and quotations-Credit and Status Enquiries-Complaints, Claims and adjustments.

**Unit III:** (Teaching Hours: 13)  
Sales Letters – Circulars - Bank Correspondence - Life Insurance Correspondence. Collection letters – Correspondence of a Company Secretary.

**Unit IV:** (Teaching Hours: 12)  
Report writing-Classification-Characteristics of a good report. Management Information System-meaning- Information needed for management-Curriculum Vitae

**Unit V:** (Teaching Hours: 12)  
**Career strokes: On-line Practical modules** – Communication skills – Group Discussion – Interviews – Team work – Time management – Business awareness

**BOOKS RECOMMENDED**

1. Business Communication - Dr. K.K. Ramachandran, Macmillan Publilcation (Text Book), New Delhi
2. Essentials of Business Communication - Rajendra Pal, J.S.Korlahalli Sultan Chand and Sons
3. Business Communication - R.K.Madhukar, Vikas Publishing House, New Delhi.
4. Business Communication - Ame Books India, New Delhi
5. Business Communication - Meenakshi Raman, Prakash Singh - Oxford University Press.

**FIRST SEMESTER**

**Core- PRINCIPLES OF ACCOUNTING**

**(80% Problem, 20%Theory)**

**Objective**

**To Learn the Fundamentals of Accounting Concepts**

**UNIT I: (Teaching Hours: 14)**

Fundamentals of book keeping – Accounting Concepts and Conventions – advantages of accountancy - Journal and Ledger – Trial Balance- Subsidiary Books.

**UNIT II: (Teaching Hours: 14)**

Cash Book – Preparation of various types of Cash book – Bank Reconciliation Statement – Meaning – uses - Errors – Rectification of Errors.

**UNIT III: (Teaching Hours: 14)**

Apportionment of capital and revenue expenditure – preparation of final statements of accounts of a sole trading business.

**UNIT IV: (Teaching Hours: 14)**

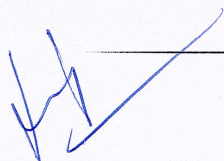
Bills of exchange – meaning – Accounting entries for Bills transactions – Account current – Meaning – Product method-daily balance method-Average Due date – meaning- Determination of Average Due date and calculation of interest.

**UNIT V: (Teaching Hours: 14)**

Consignment- meaning – distinguish between consignment and sale-Abnormal loss-joint venture – Separate set of books maintained and not maintained in the consignment and joint venture account.

**BOOKS RECOMMENDED**

- |                                    |  |
|------------------------------------|--|
| 1. Advanced Accountancy            | - S.P.Jain and K.L.Narang, Kalyani Publishers, |
| 2. Introduction to accounting      | - T. S. Grewal, S Chand & Co. Ltd,             |
| 3. Introduction to Adv. Accounting | - R. L. Gupta, V. K. Gupta,                    |
| 4. Financial Accounting            | - Reddy Murthy, Margam Publications,           |
| Advanced Accounting                | - S.N.Maheswari, Vikas Publication,            |



**FIRST SEMESTER**  
**Allied – BUSINESS ORGANISATION**

**Objective**

**To impart knowledge on various aspects of business and its organization.**

**UNIT I: (Teaching Hours: 16)**

Nature and scope of business - Forms of Business Organisation: Sole trader, Partnership firms, Joint Stock Companies and co-operative societies - Public Enterprise – Stages involved in setting up the business in India - Registration Procedures

**UNIT II: (Teaching Hours: 12)**

Location of business – factors influencing location, localisation of industries - size of firms, sources of finance – shares, debentures, public deposits, bank credit and trade credit.

**UNIT III: (Teaching Hours: 12)**

Stock exchange – functions – National Stock Exchange – OTCEI – demating – depositories – listing of securities regulation of stock exchanges in India – functions of SEBI.

**UNIT IV: (Teaching Hours: 12)**

Business combination: Horizontal and vertical combinations – causes of combinations – classes of combinations – simple associations – Federations – Pools – Cartels – Partial consolidation.

**UNIT V: (Teaching Hours: 13)**

Business Combination: Holding companies – Advantages – Disadvantages of holding companies – Trusts – Community of Interests – Trusts vs. Holding Company – Carters Vs Trusts – Complete consolidation – Mergers and Amalgamations - Merits and Demerits of Combinations – Control of Monopoly combinations.

**BOOKS RECOMMENDED**

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|--|--|
| 1. Business Organisation and Management        | - Bhushan Y.K, Sultan Chand & Co. Ltd, |
| 2. Modern Business Organization and Management | - S. A. Sherlekar and V. S. Sherlekar  |
| 3. Business organisation and management        | - Shukla, S chand & co. Ltd,           |
| 4. Modern business                             | - Chatterjee                           |
| 5. Business Management                         | - Dinkarpagare, Sultan Chand & Sons.   |

**SECOND SEMESTER**

**Allied - PRINCIPLES OF MANAGEMENT**

**Objective**

To gain knowledge about managerial functions in the most useful and organised way.

**Unit I:**

**(Teaching Hours: 13)**

Definition of Management - Nature and scope of Management - Functions of Management - contribution of F.W.Taylor, Henri Fayol, McGregor and Peter F.Drucker.- Management as a profession and universality of Management .

**Unit II:**

**(Teaching Hours: 13)**

Planning - Meaning, Nature and importance of Planning - Advantages and limitations - Steps in planning - Planning premises, Considerations in planning - Methods and types of Plans . Decision making - Steps in decision making.

**Unit III:**

**(Teaching Hours: 13)**

Organisation - Meaning, nature and importance - Process of organisation - Principles of sound organisation - Organisation structure- Span of control - Organisation chart- Key elements of organisation process viz., Departmentation, Delegation and Decentralisation - Authority relationships - Line, functional and staff.

**Unit IV:**

**(Teaching Hours: 13)**

Direction-Nature-Purpose-Elements-Motivation - Need - determinants of behaviour - Maslow's theory of motivation. Motivational Theories in Management - X, Y and Z Theories - Leadership styles -Management By Objectives (MBO) - Management by Exception (MBE).

**Unit V:**

**(Teaching Hours: 13)**

Co-ordination- Need; Control - steps-Techniques of control-Communication in management - Types of Communication - Barriers to Communications.

**BOOKS RECOMMENDED**

1. DinkarPagare - Business Management, Sultan Chand & Sons, New Delhi.
2. T.Ramasamy - Principles of Management, Himalaya Publishing House, Mumbai.
3. Dr.L.M.Prasad - Principles and Practice of Management, Sultan Chand & Sons, New Delhi.
4. Tripathi P.C - Business Management, TataMcGraw Hill Publications.
5. VSP Rao, V.HariKrishna - Principles of Management, Excel Books NewDelhi.

SUBJECT CODE:

**SECOND SEMESTER**  
**Skill Based Subject: FUNDAMENTALS OF FOREIGN TRADE AND DOCUMENTATION**

**Objective: This paper is designed to inculcate the basic knowledge of foreign trade, its prospects and barriers. It enables to gain a deep sense of knowledge about the international market trade and documentation.**

**Unit I**

**(Teaching Hours: 13)**

International trade – Meaning – Evolution – Foreign Market Entry and Operating Forms – Nature – Significance – Reasons for going international – International orientation – Stages of International trade – International Business decisions – Problems in International trade.

**Unit II**

**(Teaching Hours: 13)**

International Commodity Agreements: Meaning – Types: Quota agreements – Buffer Stock Agreements – Bilateral and Multilateral Contracts – Cartels. State trading – Reasons for State Trading – Advantages and Disadvantages of State trading – Canalization – State trading in India.

**Unit III**

**(Teaching Hours: 14)**

Terms of trade – Factors influencing Terms of trade – Terms of trade of Developing countries – Terms of trade and Economic welfare. Balance of Payments – Meaning – Structure of Balance of Payments – Meaning of Disequilibrium in Balance of Payments–Balance of trade and Balance of Payments.

**Unit IV**

**(Teaching Hours: 13)**

Institutional Facilitating International Trade in India- Ministry of Commerce - Advisory Body - Commodity Organizations-Autonomous Bodies-Service Institutions

**Unit V**

**(Teaching Hours: 12)**

International trade regulatory framework – Export sales contract – Processing of an export order – EXIM documents: Regulatory documents – Statutory Documents – Transport documents – Preparing for shipment.

**References:**

1. Money, Banking, International trade and Public Finance – Dr. D.M.Mithani,  
Himalaya Publishing House
2. International Business – P. SubbaRao - Himalaya Publishing House
3. International Business – K. Ashwathappa – Tata McGraw Hill - Himalaya Publishing House
4. International Business Environment – Francis Cherunillam - Himalaya Publishing House
5. International Business – C. Jeevanandham – Sultan Chand

SUBJECT CODE:

**SECOND SEMESTER**  
**Core - FINANCIAL ACCOUNTING**  
**(80% Problem, 20%Theory)**

**Objective:** To gain understanding and to provide working knowledge of accounting concepts, detailed procedures and documentation involved in financial accounting system.

**UNIT I**

**(Teaching Hours: 13)**

Depreciation – Objectives – Causes - Factors to be considered in charging depreciation -Methods – Straight line method ,Written down value method , Annuity method only –Types of reserves and provision - difference between reserves and provisions. Royalty accounts – Royalty - Minimum Rent - Short workings calculation - Recoupment of short workings - Entries in the Books of Lessor and Lessee (excluding sub lessee).

**UNIT II**

**(Teaching Hours: 13)**

Branch accounts (Only Debtors System) and Departmental accounts -Hire purchase System – Features – Accounting treatment – Calculation of interest – (excluding Hire Purchase Trading A/c and default & repossession) - Installment system – Difference between hire-purchase and installment system.

**UNIT III**

**(Teaching Hours: 13)**

Single Entry System – Meaning - features - Difference between single entry system and double entry system – Difference between statement of affairs and balance sheet –Accounting treatment - Statement of affairs method and conversion Method (Excluding final accounts).

**UNIT IV**

**(Teaching Hours: 13)**

Partnership deed- Rules applicable in the absence of partnership deed – Profit and loss appropriation account – capital accounts of partners : fixed capital method and fluctuating capital method. Admission of a partner- Treatment of Goodwill –Revaluation of assets and liabilities –calculation of Ratios for distribution of profits-Capital Adjustments.

**UNIT V**

**(Teaching Hours: 13)**

Retirement of partner; Calculation of gaining Ratio- Revaluation of Assets and Liabilities –Treatment of Goodwill through capital Account only-settlement of Accounts-Retiring partners loan Account with equal Installments.

**BOOKS RECOMMENDED:**

- |                         |   |   |
|-------------------------|---|---|
| 1. Financial Accounting | - | T.S.Reddy&A.Murthy, Margham Publications, Chennai, 2005   |
| 2. Advanced Accounting  | - | R.L.Gupta&Radhaswamy, Sultan Chand & Sons, New Delhi,2001 |
| 3. Advanced Accounting  | - | Jain and Narang, Kalyani Publishers, New Delhi, 2000      |
| 4. Advanced Accounting  | - | S.N.Maheswari, Vikas Publishing house, New Delhi,2005     |
| 5. Financial Accounting | - | Dr S Ganesan, S R Kalavathi, Thirumalai Publication 2005  |

SUBJECT CODE:

**SECOND SEMESTER**  
**Core- BUSINESS ECONOMICS**

**(100 % THEORY)**

**Objectives:**

- To study definition and scope of economics , law of demand, law of supply, types of elasticity of demand
- To study production function with one variable, two and all variable inputs, and cost and output relationship in the short run and long run
- To study price determination under perfect and imperfect market, Business cycle, Monetary and fiscal policies

**UNIT-I**

**(Teaching Hours: 13)**

Definition and Scope of Economics – Methodology of Economics – Objectives of business firms - Social Responsibilities- Role and responsibilities of business economist.

**UNIT-II**

**(Teaching Hours: 13)**

Meaning of Demand-Determinants of Demand- Law of Demand- Demand Analysis – Demand Schedule- Elasticity of Demand-Types of Elasticity of Demand (Price, Income, Cross, Advertisement)-Methods of Measuring Elasticity of Demand-Demand Forecasting – objectives of demand forecasting- Methods of Demand forecasting

**UNIT-III**

**(Teaching Hours: 13)**

Production function-Factors of Production- Production functions with one variable input- Production functions with two variable inputs - Production functions with all variable input - Law of Supply- Determinants of supply- Meaning of Cost-Types of cost- Cost and output relationship in the short run and the long run - Economies of scale- Diseconomies of scale.

**UNIT-IV**

**(Teaching Hours: 13)**

Market definition-Types of Market (Perfect competition, Monopoly, Monopolistic, oligopoly, Price discrimination)-Price and Output determination in Perfect and Imperfect markets – Profit-Meaning-Theories-Policies.

**UNIT-V**

**(Teaching Hours: 13)**

Business cycle - Meaning and phases of business cycle- Monetary Policy of India- Fiscal Policy of India - Inflation- Deflation.

**BOOKS RECOMMENDED**

1. Principles of Economics -Seth.M.L, Lakshmi NarainAgarwal, Agra,
2. Micro Economics - Jhingan M.L, Varinda Publications P ltd,Mumbai.
3. Business Economics - Sankaran S , Margham Publications , Madras,
4. Managerial Economics – Varshney&Maheswari, Sultan Chand & Sons, New Delhi,
5. Principles of Economics – JhinganM.L,Vrinda Publications

**THIRD SEMESTER**

**Core -PRINCIPLES OF INTERNATIONAL MARKETING MANAGEMENT  
(100% Theory paper)**

**Objective:** This paper is concentrated to study on the dynamic nature of international marketing. It provides a through coverage with specific emphasis on the planning and strategic problems confronting companies that market across cultural boundaries.

**UNIT – I**

**(Teaching Hours: 13 hours)**

Definition and Meaning of Marketing and International Marketing Management- Evolution – Nature – Importance – Functions – Marketing Environment Micro and Macro, Modern Marketing Concept - Domestic Vs International Marketing – Market segmentation – Bases of Market Segmentation

**UNIT – II**

**(Teaching Hours:13 hours)**

Marketing Mix: Meaning and Definition – Factors determining Marketing Mix – Elements - Product - Meaning – Classification – New Product Development – Product Life Cycle – Pricing: Meaning – Importance – Factors influencing pricing – Procedure for Price determination

**UNIT – III**

**(Teaching Hours:13 hours)**

Physical Distribution: Meaning and Definition – Importance – Functions – Channels of Distribution - Types – Middlemen – Classification of Middlemen – Functions of Middlemen. Promotion: Meaning – Promotional strategies – Factors affecting promotion - Methods of promotion

**UNIT – IV**

**(Teaching Hours:13 hours)**

Consumer Behaviour: Concepts – Factors Influencing Consumer: Reference groups, opinion leaders – Family Decision making – Family life cycle – Culture. Stages of Consumer Decision making

**UNIT V**

**(Teaching Hours: 13 hours)**

Consumerism: Definition – Evolution of Consumerism – Reasons – Characteristics of Indian and International Consumers – Buyer's and Seller's right – Effects of Consumerism – Legislation of Consumer Protection

**BOOKS RECOMMENDED**

1. Marketing Management, Philip Kotler, Prentice Hall of India, New Delhi, Millennium edition,
2. Modern Marketing – Principles and Practices, R.S.N. Pillai and Bagavathi, S.Chand and Company Private Limited, New Delhi, Fourth Edition,
3. Marketing Management – Text and Cases, Dr. C.B. Gupta and Dr. N. Rajan Nair, Sultan Chand and Sons, New Delhi,
4. Consumer Behaviour, Suja R. Nair, Himalaya Publishing House,
5. International Marketing, SakOnkvist & John J. Shaw, Prentice Hall of India Pvt. Ltd,

SUBJECT CODE:

**THIRD SEMESTER**  
**Core – CORPORATE ACCOUNTING**  
**(80% Problem, 20%Theory)**

**Objective**

To enhance the students to understand the preparation of company accounts, Banking and Insurance Company Accounts.

**Unit I:**

**(Teaching Hours: 13)**

Shares – Issue- Calls-in-arrears and Calls-in-advance- Over subscription and under subscription- Issue of shares at premium- Issue of shares at discount- Forfeiture of shares- Re- issue of forfeited shares- Redemption of preference shares

**Unit II:**

**(Teaching Hours: 13)**

**Valuation of Goodwill and shares:** need – Factors affecting the value of Goodwill- Methods-Valuation of Shares. **Liquidation of companies:** Liquidator's Final Statement of Account **(Only)**

**Unit III**

**(Teaching Hours: 13)**

Preparation and presentation of Company Final Accounts; Legal requirements – Tax Adjustments - Computation of Managerial Remuneration - preparation of profit/loss account - Balance sheet.

**Unit IV:**

**(Teaching Hours: 13)**

**Banking Companies Accounts: (Only Problems).Insurance Companies Accounts:** Revenue accounts: Life assurance companies- Valuation Balance Sheet, Statement of distribution of profits. General Insurance –Fire, Marine Insurance **(Theory and Problems)**

**Unit V:**

**(Teaching Hours: 13)**

Accounts of Holding Companies (excluding chain Holdings) Capital and Revenue profit-Minority Interest-Capital Reserve-Treatment of unrealised profits-Mutual obligation-Revaluation of Assets and liabilities **(Only Problems)**

**BOOKS RECOMMENDED**

1. Advanced Accounting - R.L.Gupta&Radhaswamy, Sultan Chand & Sons, New Delhi
2. Advanced Accounting - Jain and Narang, Kalyani Publishers, New Delhi
3. Corporate Accounting - T.S.Reddy&A.Murthy, Margham Publications, Chennai
4. Advanced Accounting - S.N.Maheswari, Vikas Publishing house, New Delhi
5. Advanced Accounting-II - T.S.Agarwal,M.SShukla,S.Chand&Sons Publication-NewDelhi.

**THIRD SEMESTER**

**Core - BUSINESS ETHICS AND CORPORATE SOCIAL RESPONSIBILITY**

**Objective:**

The main objective of this paper is to familiarize the students with the factors underlying ethics of business and the responsibility of corporate in the society.

**Unit I:**

**(Teaching Hours: 13)**

Business Ethics: Meaning - Definition – Nature – Ethical systems – Ethics in Management- Ethics for Indian Managers-Theories of business ethics: Traditional theory, Teleological theory, Ends and Means theory – Utilitarian ethics theory- Stakeholder theory – Ethical issues in business.

**Unit II:**

**(Teaching Hours: 13)**

Ethical Decision Making: Business Ethics and Society – Ethical Values and Dilemmas – Organisation and Power politics – Managing Ethics: Building a value system – Role of Laws and Enforcement- Ethics in Finance: Ethical Investments – Ethics in Accounting.

**Unit III:**

**(Teaching Hours: 13)**

Ethical in commercial and Operations Management: Ethics in Marketing – Ethics in Supply chain Management – Ethics in operations and technology – Ethics in HRM – Ethics in Global Business.

**Unit IV:**

**(Teaching Hours: 13)**

Corporate Social Responsibility (CSR) – Origin – Meaning – Purpose – Conceptual framework – Benefits – Barriers – Critics – Theories of CSR: Political theory, Social contract theory, Stakeholder theory – Drivers of CSR – Measuring the impact of CSR

**Unit V:**

**(Teaching Hours: 13)**

Role of Government, NGOs and MSMEs in CSR. CSR: A global view – Phases of CSR development in India – CSR initiatives in India

**REFERENCE BOOKS**

1. R.V.Badi and N.V.Badi, Business Ethics, Vrinda Publications (P) Ltd, New Delhi,
2. Ronald D. Francis, Mukti Mishra, Business Ethics – An Indian Perspective, TATA Mcgraw Hill education, New Delhi
3. Sumati Reddy, Corporate Social Responsibility – Concepts and Cases, ICFAI University Press,
4. C.V.Baxi and Ajit Prasad, Corporate Social Responsibility – Concepts and Cases, Excel Books, New Delhi
5. Sanjay K. Agarwal, Corporate Social Responsibility in India, SAGE Publications,

**THIRD SEMESTER**  
**Allied-BUSINESS MATHEMATICS**

(80% Problem, 20%Theory)

**Objective: To gain knowledge about the computations of numerical aspects related to business.**

**Unit I: (Teaching Hours: 15)**

Matrix - Basic Concepts-Addition and Multiplication of matrices-Inverse of matrix-Rank of a Matrix- determinants of a matrix -solution of Simultaneous linear equations – Cramer’s rule and matrix method.

**Unit II: (Teaching Hours: 15)**

Simple and Compound interest-Interpolation-Binomial Expansion method-Newton’s method of forward differences-Newton’s method of backward differences-Lagrange’s method.

**Unit III: (Teaching Hours: 15)**

Operations Research- Meaning, Scope and Limitations-Linear programming problem-Formulation- Canonical & standard forms of L.P.P-solution by Graphical method-solution by Simplex method (Basic problems only).

**Unit IV: (Teaching Hours: 15)**

Network Analysis-Introduction-Basic concepts-Rules of Network Construction- Critical Path Analysis(CPM)- Project Evaluation and Review Technique (PERT)- Probability Considerations in PERT- Distinction Between PERT and CPM

**Unit V: (Teaching Hours: 15)**

Transportation Problem-Introduction-matrix form of T.P-The transportation Table- balanced and unbalanced - NWC, LCM, VAM (Problems in IBFS only) -The assignment problem –the assignment algorithm-unbalanced assignment problem – Hungarian Method.

**Books for reference:**

1. P. A Navinitham -Business Mathematics, Jai Publications, Trichy,
2. Dr.P.R. Vittal -Business Mathematics, Margham Publications, Chennai,
3. KantiSwarupP.K.Gupta and Man Mohan - Operations Research, Sultan Chand & Sons, New Delhi,
4. P.Mariappan -Operation Research methods, New Century Book Pvt Ltd, Chennai,
5. J.K.Sharma – Operations Research Theory and Applications, Mac Millan Publishers India Ltd

**THIRD SEMESTER**

**Skill Based Subject – INTERNATIONAL BANKING AND FINANCIAL SERVICES**

**Objective:**

This paper provides a thorough coverage with specific emphasis on International banking and its related concepts.

**Unit I:**

**(Teaching Hours: 12)**

Banking Regulation Act – 1949 –Evolution of Commercial Banks – Functions of modern commercial banks. RBI and its functions. Banker Customer relationship – General relationship and Special relationship. Negotiable instruments – Characteristics – Bill of Exchange – Essentials – Promissory note – Essentials – Cheque – Essentials – Endorsement – Crossing of cheques.

**Unit II:**

**(Teaching Hours: 15)**

International Banking – History – Reasons for growth – Definitions – Different forms. Offshore financial centre – Definition – Characteristics – Types – Categories – Benefits \_ Major Offshore financial centre – Profitability and prospects of International Banking.

**Unit III:**

**(Teaching Hours: 14)**

Legal and Regulatory Aspects of International Banking – Need for regulation – The Bank of Credit and Commerce International (BCCI) International affair – Legal issues. International Financial Institutions – World bank group(WBG), International Bank For Reconstruction and Development(IBRD),International Development Association(IDA), International Finance Corporation(IFC), Multilateral Investment Guarantee Agency(MIGA), International Monetary Fund (IMF) and its lending services.

**Unit IV:**

**(Teaching Hours: 14)**

Correspondent Banking – Definition – Reasons for growth – Principal functions. Merchant Banking – Services. Banking facilities available to Non Resident Indian's (NRIs) and Overseas Corporate Bodies (OCBs) in India – Bank accounts for NRIs and OCBs – Various investment opportunities available.

**Unit V**

**(Teaching Hours: 15)**

Internet banking-Mobile Banking-Electronic Fund Transfer(EFT)- National Electronic Fund Transfer (NEFT)- Real Time Gross Settlement (RTGS)- Automatic Teller Machine (ATM)- Operations of Foreign branches of Indian Banks – Present position – Factors behind Overseas Branch expansion – Objectives of Indian Banks branches abroad.

**BOOKS RECOMMENDED**

1. International Banking - Indian Institute of Banking & Finance, Macmillan Publishers India Limited, Mumbai
2. Fundamentals of International Banking – Rupnarayan Bose, Macmillan Publishers India Limited, Mumbai
3. Banking Law and Practice – B.S.Raman
4. Banking Law and practice - S.N. Maheswari
5. Principles & Practices of Banking - Study material of Indian Institute of Banking and Finance [Mac Millan Publication]

**FOURTH SEMESTER**

**Core: GOODS AND SERVICE TAX (GST) & CUSTOM LAWS**

**(100 % Theory)**

**Objective:** To provide students with a working knowledge of principles and provisions of GST and Customs Law

**Unit I: Introduction**

**(Teaching Hours -14 hours)**

Constitutional framework of Indirect Taxes before GST (Taxation Powers of Union & State Government); Concept of VAT: Meaning, Variants and Methods; Major Defects in the structure of Indirect Taxes prior to GST; Rationale for GST; Structure of GST ( SGST, CGST, UTGST & IGST); GST Council, GST Network, State Compensation Mechanism, Registration.

**Unit II: Levy and collection of GST**

**(Teaching Hours -12 hours)**

Taxable event- "Supply" of Goods and Services; Place of Supply: Within state, Interstate, Import and Export; Time of supply; Valuation for GST- Valuation rules, taxability of reimbursement of expenses; Exemption from GST: Small supplies and Composition Scheme; Classification of Goods and Services: Composite and Mixed Supplies.

**Unit III: Input Tax Credit**

**(Teaching Hours -13 hours)**

Eligible and Ineligible Input Tax Credit; Apportionments of Credit and Blocked Credits; Tax Credit in respect of Capital Goods; Recovery of Excess Tax Credit; Availability of Tax Credit in special circumstances; Transfer of Input Credit (Input Service Distribution); Payment of Taxes; Refund; Doctrine of unjust enrichment; TDS, TCS. Reverse Charge Mechanism, Job work.

**Unit IV: Procedures**

**(Teaching Hours -13 hours)**

Tax Invoice, Credit and Debit Notes, Returns, Audit in GST, Assessment: Self-Assessment, Summary and Scrutiny.

**Unit V: Special Provisions and customs law**

**(Teaching Hours -13 hours)**

Taxability of E-Commerce, Anti-Profiteering, Avoidance of dual control, E-way bills, zero-rated supply, Offences and Penalties, Appeals. **Customs Law:** Basic Concepts, Territorial Waters, High Seas, Types of Custom Duties, Valuation, Baggage Rules & Exemptions.

**References:**

1. Dr. R Parameswaran, CA. P. Viswanathan, Indirect taxes GST and Customs Laws, Kavin Publications,
2. Gupta, S.S. , *GST- How to meet your obligations (April 2017)*, Taxmann Publications
3. Halakandhi, S., *G.S.T ( Vastu and Sevakar) (Hindi) Vol-1*, 2017
4. Gupta, S.S., *Vastu and Sevakar*, Taxmann Publications, 2017
5. *Vastu and Sevakar Vidhan* by Government of India

## FOURTH SEMESTER

### Skill based Subject: ORGANISATIONAL BEHAVIOUR AND HUMAN RESOURCE MANAGEMENT

#### Objective:

The main objective of this paper is to familiarize the students with the factors underlying organizational behaviour and the various aspects of human resource management

#### Unit I

(Teaching Hours: 12)

Organisational Behaviour: Introduction – Meaning – Nature and Scope – Contributing disciplines to Organisational Behaviour – Importance – Approaches – Challenges.

#### Unit II

(Teaching Hours: 12)

Perception: Factors influencing Perception – Personality: Factors influencing Personality – Personality Theories – Work Stress: Sources – Effects of Work Stress.

#### Unit III

(Teaching Hours: 12)

Human Resource Management: Meaning – Definition – Functions and Objectives – Environment of HRM – Organisation of HR Department.

#### Unit IV

(Teaching Hours: 12)

Human Resource Planning: Meaning – Definition – Importance – Factors affecting Human Resource Planning – Process – Job Analysis and Design: Process of Job Analysis – Purpose of Job Analysis – Job design Approaches.

#### Unit V

(Teaching Hours: 12)

Recruitment: Purpose – Importance – Process – Sources – Selection: Process – Placement – Training and Development: Methods of Training – Performance Appraisal: Methods of Appraisal.

#### References:

1. Organisational Behaviour – Karthick.K.K. – Himalayan Publishing House
2. Organisational Behaviour – N.K. Jain – Atlantic Publishers & Distributors – Vol II
3. Human Resource and Personnel Management (Text & Cases) – K.Aswhappa – Tata McGraw Hill Publications Pvt Ltd.,
4. Human Resource Management – P.Jyothi&D.N.Venkatesh – Oxford University Press
5. Organisational Behaviour – Fred Luthans - McGraw Hill (Asia) International Publications

**FOURTH SEMESTER**

**Core: INTERNATIONAL FINANCIAL REPORTING STANDARDS**

**Objective:**

To develop, in the public interest, a single set of high quality, understandable, enforceable and globally accepted financial reporting standards based upon clearly articulated principles.

**UNIT-I: IASB and IFRS:**

**(Teaching Hours: 13)**

Structure of the IFRS/IASB - Extant standards of the IASB - The framework - The status of IFRSs around the world-The use of IFRS around the world - The IASB roadmap - The annual IASB bound volume and its use- Principal differences between Indian GAAP and IFRS-Proposals for change

**UNIT-II: PRESENTATION AND PROFIT:**

**(Teaching Hours: 13)**

IAS 1: Presentation of financial statements - IFRS 15: Revenue from contracts with customers - IAS 8: Accounting policies, changes in accounting estimates and errors.

**UNIT-III ACCOUNTING FOR ASSETS AND LIABILITIES:**

**(Teaching Hours: 13)**

IAS 16:Property plant and equipment - IAS 38: Intangible assets - IAS 40: Investment Property - IAS 36: Impairment of assets - IAS 23: Borrowing costs - IAS 20: Accounting for government grants and disclosure of government assistance - IAS 2:Inventories - IAS 17: Leases - IFRS 5: Non-current assets held for sale and discontinued operations-IFRS 13: Fair Value Measurement - IFRS 32: Financial instruments- presentation - IFRS 9: Financial instruments- IFRS 7: Financial instruments: disclosures- IFRS 2: Share-based payment- IAS 37: Provisions, contingent liabilities and contingent assets - IAS 10: Events after the reporting period - IAS 19: Employee benefits - IAS 12: Income taxes - IAS 41: Agriculture - IFRS 6: Exploration for and evaluation of mineral resources.

**UNIT-IV: GROUP ACCOUNTING:**

**(Teaching Hours: 13)**

IFRS 10: Consolidated Financial Statements- IAS 27 (revised 2011): Separate financial statements-IFRS 3: Business Combinations- IAS 28 (revised 2011): Investments in associates and joint ventures-IFRS 11: Joint arrangements-IFRS 12: Disclosure of interests in other entities- IAS 21: The effects of changes in foreign exchange rates- IAS 29: Financial reporting in hyperinflationary economies.

**UNIT-V: DISCLOSURE STANDARDS:**

**(Teaching Hours: 13)**

IAS 7: Statement of cash flows- IAS 24: Related party disclosures- IAS 33: Earnings per share- IAS 34: Interim financial reporting- IFRS 4: Insurance contracts- IFRS 1: First time adoption of IFRS- IFRS 8- Operating segments.

**Reference books:**

1. International Financial Reporting Standards (IFRS) & Indian Accounting practices – by Jagadish R. Raiyani, New Century Publications.
2. Accounting Standards, M.P.Vijaykumar, Snow White Publications Pvt. Ltd., Mumbai
3. Accounting Theory and Standards, P.MohanaRao, Deep & Deep Publications Pvt. Ltd, New Delhi
4. International Financial Reporting Standards: A Practical Guide – by Henie Van Greuning, World Bank Publications.
5. IFRS Simplified: A fast and easy –to-understand overview of the New International Financial Reporting Standards – by Mika Morley, Amazon Digital South Asia Services, Inc.
6. Global Financial Reporting and Analysis, by Alexander, Britton, Jorissen Cengage Learning India Pvt. Ltd, New Delhi.

**FOURTH SEMESTER**  
**Allied – BUSINESS STATISTICS**

**(80% Problem, 20%Theory)**

**Objective**

To gain the knowledge about the computations of statistical concepts related to business.

**Unit I:**

**(Teaching Hours: 15)**

Meaning, Definition and scope of statistics-Sources of data-Collection of data-primary and secondary-Methods of primary data collection-Editing secondary data-Sampling and its methods-Classification and Tabulation-Presentation of data by diagrams-Bar diagram and Pie diagram-Graphic representation of frequency distribution.

**Unit II:**

**(Teaching Hours: 15)**

Averages-Mean, Median, Mode, Geometric mean and Harmonic mean-their computation-properties and uses-Measures of dispersion-Range, Quartile deviation, Mean deviation, Standard deviation, co-efficient of variation.

**Unit III:**

**(Teaching Hours: 15)**

Skewness - Karl Pearson's and Bowley's coefficient of Skewness- -Index Numbers-meaning-uses-selection of base year-Simple and Weighted Index Numbers-Tests of an Index Number-Consumer Price Index.

**Unit IV:**

**(Teaching Hours: 15)**

Correlation-meaning and definition-Scatter diagram-Pearson's coefficient of correlation - Computation and interpretation-Rank correlation-Regression-Meaning and methods of forming the regression equations and lines-Properties of Regression coefficients.

**Unit V:**

**(Teaching Hours: 15)**

Time series-Meaning-components-Models-Methods of estimating trend-Graphic, semi-average, moving average and least square methods (Linear equations only)-Seasonal Variation-Simple average Method.

**BOOKS RECOMMENDED**

- |  |   |  |
|--|---|--|
| 1. Business Mathematics and Statistics.    | - | PA. Navinitham, JAI Publications,                                      |
| 2. Business Statistics.                    | - | Dr. P.R.Vittal, Margham Publications,                                  |
| 3. Fundamentals of mathematical Statistics | - | S.C.Gupta & V.K. Kapoor, Sultan Chand & Co, New Delhi,                 |
| 4. Statistical Methods.                    | - | S.P.Gupta, Sultan Chand & Co,  |
| 5. Fundamentals of Statistics              | - | D.N. Elhance, Veena Elhance and B.M. Aggarwal, Kitab Mahal Publishers. |

## FOURTH SEMESTER

### Core -FOREIGN EXCHANGE MANAGEMENT

**Objective:** This paper attempts to enrich the practical knowledge on the exchange rate and the techniques adapted in calculation of exchange rates.

#### UNIT I

(Teaching Hours: 13 hours)

Foreign exchange – Administration of Foreign Exchange – Foreign Exchange transactions — Authorized dealers – Authorised persons – Authorised money changers. Foreign currency accounts –nostro account-vostro account-loro account -international exchange rate systems- fixed exchange rates-floating exchange rates.

#### UNIT II

(Teaching Hours: 13 hours)

Foreign exchange market – Functions – Participants – Exchange Transactions: purchases and sales transactions- Exchange rates – Exchange quotations-direct-indirect – two-way quotation-spot and forward transactions – factors determining forward margin-Exchange Margin - Merchant rates.

#### UNIT III

(Teaching Hours: 13 hours)

TT buying rate-bill buying rate-TT selling rate-bill selling rate-Forward exchange contract-Features of Forward exchange contract- Cross rates.

#### UNIT IV

(Teaching Hours: 13 hours)

Foreign exchange risk and exposure – types of exposure-transaction exposure – translation exposure – Economic Exposure – Managing Transaction Exposure – Internal techniques(Exposure Netting, Denomination in foreign currency, Foreign currency Accounts, Leads and Lags) – External techniques ( Forward contract hedge, money market hedge, hedging with options, hedging with futures)-Managing translation exposure (Balance sheet hedge, Exposure Netting, Leads and lags, Forward contract) -economic exposure – reasons for economic exposure.

#### UNIT V

(Teaching Hours: 13 hours)

Inter Bank Deals – cover deals, trading, SWAP Deals – Need for SWAP Deal- Funding of NOSTRO Account - Arbitrage operations – Devaluation – pros and cons.(only theory)

### BOOKS RECOMMENDED

1. Foreign Exchange and Risk Management, C Jeevanandham, Sultan Chand & sons,
2. International Finance, Maurice D Levi, McGraw Hill,
3. Foreign Exchange, International Finance, AV Rajwade, Tata McGraw Hill Publishing Company,
4. Global Financial Markets, Ian H Giddy, AITBS Publishers and Distributors,
5. International Finance, Alan C.Shapiro, Prentice Hall of India Pvt Ltd, New Delhi,

## FIFTH SEMESTER

### Core: INTERNATIONAL BUSINESS STRATEGY

**Objectives:** This paper helps to acquire an executive level perspective and business strategy formulation and implementation. It provides major components of the entire business strategy management process.

#### Unit I

(Teaching Hours: 14)

Strategic management: Definition – Evolution – Objectives – Significance – Framework of Strategic management – Levels of strategy – Benefits – Limitations – Strategic management process

#### Unit II

(Teaching Hours: 14)

Strategic Intent: Vision – Features – Formation. Mission – Features – Formation – Components – Difference between vision and mission. Goals and Objectives – Setting Objectives – Factors influencing formulation of Objectives.

#### Unit III

(Teaching Hours: 14)

Environmental analysis: Techniques: PESTEL analysis. Industrial analysis – Importance – Framework. Competition analysis – Analytical models: Porters five-force Model.

#### Unit IV

(Teaching Hours: 14)

Corporate Strategies: Growth strategy: Types – Stability strategy: Types – Retrenchment strategy: Types – Combination strategy. Business strategy: Strategic Business Unit – Models: Michael Porters Generic Strategies

#### Unit V

(Teaching Hours: 14)

E- Business strategy: Effect of Internet on Competitive strategies – Blue ocean strategy – The BCG Matrix – Strategic Leadership: Importance – Role of Strategic Leader – Leadership Approaches.

#### References:

1. Strategic Management and Business Policy – C. AppaRoa, B. Parvathiswara Road, K. Sivaramakrishna, Excel Books,
2. Strategic management - L.M. Prasad, Sultan Chand & Sons,
3. Strategic Management - Pearce & Robinson, Tata McGraw Hill International publication,
4. Strategic Management text and cases - VSP. Rao, Harikrishana, Excel Books,
5. Business Policy and Strategic Management - By G. V. SatyaSekhar, I.K. International Publishing House Pvt. Ltd.,

**FIFTH SEMESTER**

**Core- COST AND MANAGEMENT ACCOUNTING**

**(80% Problem, 20% Theory)**

**Objective:**

**To learn the basics of cost and management accounting**

**Unit I**

**(Teaching Hours: 14)**

Cost Accounting – Definitions and meaning of cost, costing and cost accounting – scope of cost Accounting – Relationship of cost Accounting with financial accounting and Management accounting – methods of costing – cost analysis, concepts and classification – Elements of cost, preparation of cost sheet.

**Unit II**

**(Teaching Hours: 14)**

Materials - Purchasing of materials, procedure and documentation involved in purchasing - requisitioning for stores - significant of material control - Methods of Valuing material issues -Level of inventories – Maximum level, minimum level, reordering levels, danger level, average stock level and safety stock - ABC analyses – EOQ.

**Unit III**

**(Teaching Hours: 14)**

Management accounting - Meaning, objectives and scope - Relationship between Management Accounting, Cost Accounting and Financial Accounting - need and significance of management accounting - Ratio analysis - significance of ratios and long-term financial position – profitability - uses and limitation of ratios

**Unit IV**

**(Teaching Hours: 14)**

Marginal costing and break even analysis- Cost-Volume – Profit Analysis, managerial applications of marginal costing - significance and limitations of marginal costing

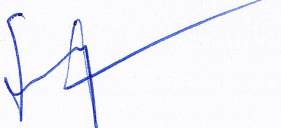
**Unit V**

**(Teaching Hours: 14)**

Budgeting and budgetary control - definition, importance, essentials, classifications of budget, Preparation of Different Budgets- master budget. Cash Budget, Flexible Budget, materials and Production Budget - steps in budgetary control

**BOOKS RECOMMENDED**

- |                                   |   |   |
|-----------------------------------|---|---|
| 1. Management Accounting          | - | Dr.K.K.Ramachandran,                            |
| 2. Cost and Management Accounting | - | Jain and Naarng, Kalayani<br>Publication        |
| 3. Jain, S.P &Narang, K.L         | - | Cost Accounting, Kalyani<br>Publishers          |
| 4. T.S.Reddy&Hariprasad           | - | Cost Accounting, Margham<br>Publication         |
| 5. Cost and Management Accounting | - | S.N Maheshwari,Sulthan Chand<br>&Sons NewDelhi. |



**FIFTH SEMESTER**  
**Core: BUSINESS RESEARCH METHODS**  
**(80% Theory and 20% Problems)**

**OBJECTIVE:**

- To gain knowledge about how to do a Research in the field.
- To understand research methodology in the field

**UNIT I**

**(Teaching Hours: 13)**

Introduction to Research - Meaning -Characteristics of good research - Objectives of Research - Types of Research - Research Process- Identification of Research Problem - Techniques involved in defining a problem. Research Design: Meaning - Definition - Need and Importance - Features of a good design - Steps - Types of research design.

**UNIT II**

**(Teaching Hours: 13)**

Sampling Design - Meaning - Steps in Sampling- Criteria for good sample design-characteristics of good Sample design - Types of sample designs: Probability and Non-Probability - Sample size and Population Size - Meaning

**UNIT III**

**(Teaching Hours: 10)**

Measurements and Scaling Techniques: Meaning- Sources of Error in measurement - Tests of sound measurement. Scaling: Meaning – Classification - important scaling techniques.

**UNIT IV**

**(Teaching Hours: 17)**

Processing of Data - Editing - Coding – Classification - Tabulation. Analysis of data: Meaning-type of analysis. Hypothesis - meaning - formulation - types - steps in testing of hypothesis. Parametric Test: T-test, F-test, ANOVA- Chi-square test.

**UNIT V**

**(Teaching Hours: 12)**

Interpretation: Meaning – significance - techniques. Report Writing: Meaning - significance-steps in writing report - Layout of Report - Type of Reports - Mechanics of writing a research report.

**Reference Books:**

1. Research Methodology-Methods &Techniques, C.R Kothari, WishwaPrakasham,
2. Business Research Methodology, J.K. Sachdeva, Himalaya Publishing House,
3. Research Methodology, R.Panneerselvam, PHI Learning Private Limited,
4. Research Methodology, Mukul Gupta, Deepa Gupta, PHI Learning Private Limited,
5. Research Methodology, Ranjit Kumar, Pearson,

**FIFTH SEMESTER**  
**Elective I - FINANCIAL MANAGEMENT**  
**(20% Problem, 80% Theory)**

**Objective**

**To learn the basic concepts of capital, dividends and fund management**

**Unit I**

**(Teaching Hours: 13)**

Nature of financial management – Scope - objectives – Functions – Relationship between Risk and Return – Role and functions of financial manager – Time value of money. Financial Planning & Financial Plan – meaning – Scope of financial planning.

**Unit II**

**(Teaching Hours: 13)**

Capitalisation-over capitalisation and under capitalisation.(**only theory**). Financial leverage – measures – EBIT – EPS Analysis– operating leverage – financial, business and operating risks (**only theory**) – Theories of capital structure – net income approach – Net operating income Approach. MM Hypothesis, Traditional approach, (**only theory**). – Determinants of capital structure.

**Unit III**

**(Teaching Hours: 13)**

Capital budgeting – Techniques –Payback period method, discounted cash flow, Accounting Rate of Return method (**problems**).

**Unit IV**

**(Teaching Hours: 13)**

Cost of Capital – Meaning and importance – cost of debt, preference, equity and retained earnings – weighted average cost of capital (**problems**)

**Unit V**

**(Teaching Hours: 13)**

Dividend Policy - meaning- Factors determining dividend policy- Theories – MM Hypothesis - Walter's Hypothesis (**only theory**)

**BOOKS RECOMMENDED**

1. Financial Management - Prasanna Chandra, Tata Mc-Graw Hill Publishing Co.Ltd, New Delhi,
2. Financial Management - I.M.Pandey, Vikas Publishing House Pvt.Ltd NewDelhi
3. Financial Management - Khan & Jain, Tata Mc-Graw Hill Publishing Ltd, New Delhi,
4. Elements of Financial Management - Dr. S. N. Maheshwari, Sultan Chand and Sons,

New Delhi,

5. Financial Management theory and practice - ShashiK.Gupta and R.K.Sharma, Kalyani Publishers, New Delhi,

**FIFTH SEMESTER**

**Elective II– DIRECT TAX**

**(60% Problem, 40%Theory)**

**Objective**

**To learn the various concepts and procedures related to taxation purpose**

**Unit I:**

**(Teaching Hours: 14)**

The Income Tax Act - Definition of Income - Assessment year - Previous year – Assessee - Types of Assessee - Scope of income - Charge of Tax - Residential status - Incomes which do not form part of total income.

**Unit II:**

**(Teaching Hours: 14)**

Heads of Income – Income from Salary: - Salary – Definition – Characteristics – Computation of Income from Salary - Rates of tax for individuals.

**Unit III:**

**(Teaching Hours: 14)**

Income from House Property: – Characteristics - Exempted Incomes from House Property - Deductions - Computation of Income from House Property - Income from Business and Profession: - Meaning of Business and Profession - Expenses expressly allowed - Expenses expressly disallowed - Computation of Profits and Gains of Business and Profession of an Individual.

**Unit IV:**

**(Teaching Hours: 14)**

Income from Capital Gain: – Capital Asset – Long term Capital Asset – Short term Capital Asset – Indexation - Computation of Income from Capital Gain. Income from Other Sources – Various Sources of Income - Computation of Income from Other Sources.

**Unit V:**

**(Teaching Hours: 14)**

Set off and Carry forward of losses: - Income Tax Authorities: - Central Board of Direct Taxes – Organisation structure – Functions – General Powers – Procedure for Assessment – Types of Assessment.

**BOOKS RECOMMENDED**

1. Bare Act - The Income Tax Act 1961 – For the Assessment year 2009-10
2. Income Tax Law and Practice - Gaur and Narang, Kalayani Publishers
3. Income Tax Law and Practice - DinkarPagare
4. Income Tax Law and Practice – Mehrothra
5. Direct Tax - VinothSingania, Taxman Publication.

SUBJECT CODE:

**FIFTH SEMESTER**

**Skilled Based Subject – INSTITUTIONAL TRAINING**

**GUIDELINES FOR DOING INSTITUTIONAL TRAINING**

**Objective**

SUBJECT CODE:

This Institutional Training is to be done during the summer break after Semester 4 and is encouraged in order to enable students to gain practical experience in the field of their study. The type of Institutional Training needs to be approved by the Director. A request letter will be given to the student when approaching an organisation for Institutional Training opportunity.

**Guidelines for Students**

1. Every student must do the Institutional Training for a minimum period of 21 days.
2. Students can select only the Private/Public limited companies for their Institutional Training.
3. The Institutional Training can be on the overall functioning of the organization or particularly about the functions of any department.
4. No two students can select the same company/department for doing Institutional Training.
5. Students are required to register with the concerned tutor about the company in which they propose to do the Institutional Training.
6. The students are suggested to choose the nature of the company in which they have interest.
7. A Training Work Diary is to be maintained by the student for recording the day to day Institutional Training activities which is duly signed by the company authorities on a daily basis.
8. Every student must submit the certificate issued by the Company Authorities regarding the successful completion of the Institutional Training attended by the student after the summer vacation.
9. The students must collect all data regarding the performance of the organization/department for the purpose of drafting report after the Institutional Training.
10. The students are advised to contact the respective tutor for any clarification regarding the Institutional Training.

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2019-20

**Dr. G.R.D COLLEGE OF SCIENCE (AUTONOMOUS)**  
**SCHOOL OF COMMERCE & INTERNATIONAL BUSINESS**  
**BACHELOR OF COMMERCE (INTERNATIONAL BUSINESS) Degree Course**  
(Under Choice Based Credit System)  
EFFECTIVE FROM THE ACADEMIC BATCH 2019- 2022

SUBJECT CODE:

**SIXTH SEMESTER**

**Core – LEGAL ASPECTS OF BUSINESS**

**Objective**

To gain the knowledge about various acts related to the business and its technical elements.

**Unit I:**

**(Teaching Hours: 13)**

Indian Contract Act, 1872 - Contract - Definition – Essential elements of Valid Contract - Classifications of Contract. Offer – Legal rules. Acceptance – Legal rules. Consideration – Legal rules. Capacity of Parties to Contract. Free consent. Different modes of discharge of contract. Remedies for breach of contract.

**Unit II:**

**(Teaching Hours: 13)**

Indian Companies Act, 1956 – Definition – Features – Types of Companies – Incorporation of Company- Memorandum of Association – Articles of Association – Prospectus. Shares and Debentures – Meaning and Classification. Company Management – Membership of Company. Company meetings. Winding up of Company – Types of winding up.

**Unit III:**

**(Teaching Hours: 13)**

Protection of intellectual Property Rights – Patents Law – Trademark – Copyrights – Industrial design – Geographical indications-International conventions – Paris Convention – WTO-TRIPS

**Unit IV:**

**(Teaching Hours: 13)**

Industrial law-Factories Act, 1948-Introduction-Health-Safety-Welfare provisions-Payment of wages Act 1936-Payment of Bonus Act, 1965

**Unit V:**

**(Teaching Hours: 13)**

Consumer protection Act-Consumer rights-Procedure for consumer grievance redressal - Machineries and forums , Information Technology Act, 2000 – Objectives – Scope – Definitions – Digital Signature and its provisions – Electronic Governance – Digital signature certification –Cyber Law – Definition – Categories – Components of Cyber crime – Cyber law issues and solutions.

**Books Recommended:**

1. Legal Systems in Business- Dr. N. Premavathy, Sri Vishnu Publications, Chennai,
2. Business Law- TejpalSheth, Dorling Kindersely (INDIA) Pvt. Ltd,
3. Mercantile Law- P.C.Tulsan , Tata MC.Graw Hill Publishing Co.,
4. Commercial Law- Kapoor N.D, Sultan Chand & Sons, New Delhi,
5. Business Law- M.C. Kuchhal ,VikasPublishing House,New Delhi,
6. Legal aspects of Business – S. Sumathi, P. Saravanavel, Emerald Publishers, Chennai,

SUBJECT CODE:

**SIXTH SEMESTER**  
**Core - LOGISTICS AND SUPPLY CHAIN MANAGEMENT**

**Objective:** This paper includes the study about the design and administration of logistics and supply chain systems to control the flow of material in a business unit strategy. It enables to know how logistic and supply chain competency fits into a firm's overall strategic positioning.

**UNIT I** **(Teaching Hours: 13 hours)**

International marketing logistics – meaning – concept – objectives – value chain – logistics system elements- International transport system– Intermodelisation- multi modelization – Indian shipping industry – port infrastructural development – issues in Indian shipping.

**UNIT II** **(Teaching Hours: 13 hours)**

Chartering-Kinds of charters-Role of intermediaries in shipping industry-Shipping agents-Freight brokers-Freight forwarder-Stevedores-Containerization – classification of containers – role of ICD and CFS – types of ships – operating systems : liners and tramp- features-merits and demerits.

**UNIT III** **(Teaching Hours: 13 hours)**

Artificial intelligence and Logistics: Artificial Intelligence – Origin and Definition of AI, Components of AI - Trends accelerating AI -Need for AI in Logistics - Impact/ benefit of AI in Logistics - Future of AI - Challenges and risks involved in implementing AI in Logistics. Air shipment – Consolidation – role and function of IATA – air tariff structure – principles – types.

**UNIT IV** **(Teaching Hours: 13 hours)**

Definition – Objectives – Decision phases– Importance – Drivers of supply chain performance – Designing supply chain network – Role of distribution – Factors influencing decisions- Planning supply and demand

**UNIT V** **(Teaching Hours: 13 hours)**

Planning and managing inventories : Reasons – EOQ – Uncertain demand and safety stock – Efforts to stock control- Sourcing decisions : Role – Supplier scoring and assessment – Supplier selection and contract – Procurement process – Sourcing decision in practice – Transportation : Factors affecting transportation decision.

**BOOKS RECOMMENDED**

1. Fundamentals of Logistics Management, Douglas M. Lambert, James Stock, Lisa M. Ellram, McGraw Hill Irwin International
2. Logistical Management- The integrated Supply Chain Process, Donald J.Bowersox, David J.Closs, Tata McGraw Hill Publishing Company Ltd., New Delhi,
3. Logistics Management & World Seaborne Trade, Dr. KrishnaveniMuthiah, Himalaya Publishing House, New Delhi,
4. Logistics Strategy Cases & Concepts, Roy D. Shapiro, James L. Heskett, West Publishing Co.,
5. Business Logistics Management- Theory and Practice, Vogt, WJ. Piennar, PWC. De. Wit, Oxford University Press, Southern Africa,
6. Supply chain management : A Global perspective-Nada R. Sanders, Wiley India (pvt) Ltd

**SIXTH SEMESTER**

**Core – DIGITAL MARKETING**

**OBJECTIVES:** Help the students to grasp the key concepts in digital marketing and to have an overall understanding of various digital marketing platforms. Students can recognize the use of different forms of digital marketing in the development of an online presence.

**UNIT I: DIGITAL MARKETING (Teaching Hours: 13)**

Meaning- Evolution of digital marketing- Need and Importance of Digital marketing- Migration of Traditional Marketing into Digital Marketing- Process of Digital marketing - Benefits of Digital Marketing - Components of Digital marketing - Understanding internet and Websites.

**UNIT II: EMAIL MARKETING AND MOBILE MARKETING (Teaching Hours: 13)**

Email Marketing: Definition, Process – Data, Design, Delivery and Discovery, Opt-in email advertising. Mobile Marketing: Definition, Types of Mobile Marketing- Benefits- Advantages and Dis advantages of Mobile Marketing - SMS Marketing – Mobile Analytics.

**UNIT III: SOCIAL MEDIA (Teaching Hours: 13)**

Meaning and definition - Traditional Media vs. Social Media - Social Media Channels- Forms of Social media - Types of Social Network - Pros and Cons of social media - Optimizing Social Media for Search Engines- Twitter Management - Managing face book - Managing blog, YouTube, Instagram, LinkedIn, Pinterest and Flickr.

**UNIT IV: ONLINE ADVERTISEMENT (Teaching Hours: 13)**

Meaning and benefits - Online advertising and Traditional advertising - Payment models for Online Ads – Search Engine Marketing - Pay per Click Ads - Types of Online Ads - Online Advertising Networks - Landing page - Recent trends in online advertising.

**UNIT IV: STRATEGY AND PLANNING (Teaching Hours: 13)**

Digital Marketing Plan: Structure - Situation Analysis, Audience – Information Gathering, Google Tools, Building Customer Profile – Objectives, Budget.

**TEXT BOOK**

1. Zimmerman Jan, Sahlin Doug. (2008). Social media marketing, All-in-one for dummies, Wiley India
2. Michael Miller, (2015). B2B Digital Marketing – Using the web to market directly to business, 1<sup>st</sup> edition, Pearson India education service pvt. Ltd.
3. Dodson Ian, (2017), The Art of Digital Marketing, New Delhi: Wiley India

**REFERENCE BOOKS**

1. Ahuja Vandana (2016), Digital marketing, New Delhi: Oxford University Press
2. Ryan Damian, (2016), Understanding Digital Marketing: Marketing Strategies for Engaging the Digital Generation, 4/e; New Delhi: Kogan Page Limited.

SUBJECT CODE:

**SIXTH SEMESTER**  
**Elective III- ENTREPRENEURIAL DEVELOPMENT**  
**(100 % Theory)**

**Objective: the study helps to understand the functions, types of entrepreneurs, motivating factors and identify the new areas of research and development in entrepreneurial venture.**

**UNIT I** **(Teaching Hours: 13)**

Concept of Entrepreneurship – Definition and functions of Entrepreneur –Personality traits of an Entrepreneur - Types of Entrepreneurs – Distinguish between an entrepreneur and a manager –Entrepreneurial Development Programme - Development of Women entrepreneurs and Rural entrepreneurs.

**UNIT II** **(Teaching Hours: 13)**

Creating and leading an Entrepreneurial Organisation:Identifying new venture opportunities –Idea processing and selection – Environment scanning – SWOT & PEST Analysis.

**UNIT III** **(Teaching Hours: 13)**

Incentives and subsidies offered by the Central and State Government –Overview of micro financial institution - Institutional finance to entrepreneurs - SFC, SIPCOT, SIDB – Role of Government and other organisations in entrepreneurial growth. - DIC, NSIC, IRCI.

**UNIT IV** **(Teaching Hours: 13)**

Growth Strategy – Objective, Stages of growth – Types of Growth strategies - Entrepreneurial motivation – Motivating factors – creativity and innovation – creativity process – components of creativity performance.

**UNIT V** **(Teaching Hours: 13)**

Project management: Project classifications - Identifications - formulation and design - feasibility analysis - Preparation of Project Report and presentation.

**BOOKS RECOMMENDED**

1. Entrepreneurial Development - Gupta C.B and Srinivasan, N.P, Sultan Chand & Sons, New Delhi
2. Dynamics of Entrepreneurial Development - Vasant Desai, Himalaya Publishing House, New Delhi
3. Entrepreneurial Development - S.S.Khanka, S.Chand & Company, New Delhi
4. Entrepreneurial Development - Gordon &Natarajan, Himalaya Publishing House, Delhi,
5. Entrepreneurship - R.Prasad,ICFAI



SUBJECT CODE:

**SIXTH SEMESTER**  
**Core-PROJECT AND VIVA VOCE**

**OBJECTIVES:**

The Objectives of the main project should facilitate the students,

- To apply Specific principles and investigations of research methodology to provide solutions to the organizational problems.
- To apply management concepts to organizational settings
- To understand real organizational situation

**AREA OF RESEARCH:**

International Marketing, Export management, Logistics management, Supply chain management, International Finance.

**PERIOD:**

One Month of their final Year.

**INSTRUCTIONS TO THE STUDENTS:**

1. Students are expected to identify a company, preferably in Coimbatore or nearby areas, since they are expected to be in contact with the company throughout the project. However, the students can do the project anywhere in India after getting approval from the guide.
2. Guide will be allocated to each student and he/she should regularly communicate to the concerned guide and has to get approval for every process.
3. Project Work should be either a Field Survey study, Comprehensive Case study on the functioning of a business organization, Inter-organizational study, and application of optimization techniques for business decisions.
4. Choose any organization preferably a medium sized or a large enterprise and approach its HR manager / PRO for necessary permission.
5. Each Student will be interviewed by an Expert Committee to validate the project. Each Student should appear with the Company Name, chapter scheme and tool selection for approval.
6. After getting approval from the Expert Committee, the student has to submit the acceptance letter and attendance certificate received from the company and followed by that he/she will be permitted to start the process relevant to project.

**SUBJECT CODE:**

7. Students will be evaluated by their performance in their reviews. Students are asked to appear for all the reviews without fail and are advised to maintain a record of such review duly signed and approved by the guide.
8. Review presentation should be made by the students in PowerPoint. Mark will not be provided to the student if he/she is absent for the review.
9. Cover wrapper should be Grey in color. Students should submit 1 copy of fair draft report in the form of soft binding during the time of submission along with the CD.
10. Students are informed to stick on to the given instructions.

**STRUCTURE OF PROJECT:**

**Structure of project work should contain the following chapters to maintain the uniformity in preparation and presentation**

|               |   |                                      |
|---------------|---|--------------------------------------|
| Chapter No. 1 | - | Introduction                         |
| Chapter No. 2 | - | Literature Review                    |
| Chapter No. 3 | - | Research Methodology                 |
| Chapter No. 4 | - | Data Analysis & Interpretation       |
| Chapter No. 5 | - | Findings, Suggestions and Conclusion |

**PROJECT AND VIVA VOCE:**

|              |          |           |  |
|--------------|----------|-----------|--|
| <b>CA</b>    | <b>:</b> | <b>25</b> |  |
| Review-I     | :        | 10        |  |
| Review II    | :        | 10        |  |
| Work Diary   | :        | 5         |  |
| <b>Total</b> | <b>:</b> | <b>25</b> |  |

|                       |          |           |  |
|-----------------------|----------|-----------|--|
| <b>TEE</b>            | <b>:</b> | <b>75</b> |  |
| External Examiner     | :        | 25        |  |
| Internal Examiner     | :        | 25        |  |
| Vivo voce Examination | :        | 25        |  |
| <b>Total</b>          | <b>:</b> | <b>75</b> |  |



**SIXTH SEMESTER**  
**Skill Based Subject - LAB - BUSINESS ACCOUNTING SOFTWARE**

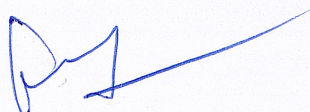
**Ms WORD**

1. Type a word document with at least 100 words. Give a title for the passage and format the same as per the specification given below:
  - Font size, style
  - Title should be in Bold, italics, underlined
  - Set left margin to 1.5, right margin to 1.75
  - Line spacing should be doubled
  - Apply border to the passage
  - Insert date and time
2. Using mail merge prepare an interview call letter.
3. Prepare a timetable using Table Auto format in Ms Word.
4. Prepare a bio-data using Ms Word using wizard.
5. Using borders & shading options prepare an invitation for your college day or for your department function.
6. Design value added web pages in Ms Word that convey information about your curriculum-Hyperlink

**Ms EXCEL**

7. Enter your semester's marks & calculate total, average using auto sum & save the file in "MARKS".
8. Prepare an excel sheet under the main heads of assets & liabilities & do the following:
  - Select column & change the number format to Rs&Paise (00.00) format.
  - Change the particular range for cells font as bold.
  - Select a cell and change the line style.
9. With a given data prepare a payroll.
  - Basic – Rs. 6500, D.A – 40%, HRA – 12%, TA – 10%, MA – 5%, CCA – 10%, PF – 12%, Deductions – 10%.
10. With a given data draw various graphs & diagrams

| During the year<br>Place | <u>Growth of viruses</u> |      |      |      |
|--------------------------|--------------------------|------|------|------|
|                          | 1960                     | 1970 | 1980 | 1990 |
| City A                   | 1000                     | 2500 | 2900 | 3700 |
| City B                   | 1750                     | 2750 | 4500 | 5000 |
| City C                   | 2000                     | 2500 | 4000 | 3000 |



Dr. G.R.D COLLEGE OF SCIENCE (AUTONOMOUS)  
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 (Under Choice Based Credit System)  
 EFFECTIVE FROM THE ACADEMIC BATCH 2019– 2022

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 2019-20

SUBJECT CODE:

11. Using the data for ABC Inc., presented below:

| FISCAL YEAR                               | 2017             | 2016             | 2015             | 2014             | 2013             |
|---|------------------|------------------|------------------|------------------|------------------|
| <b>SALES</b>                              | <b>\$2000.82</b> | <b>\$2082.76</b> | <b>\$2066.32</b> | <b>\$1886.96</b> | <b>\$1674.60</b> |
| <b>EBIT</b>                               | 729.31           | 812.08           | 854.82           | 743.27           | 674.77           |
| <b>TOTAL NET INCOME</b>                   | 477.00           | 533.54           | 576.14           | 515.45           | 464.91           |
| <b>DPS</b>                                | 1.24             | 1.24             | 1.02             | 1.02             | 0.69             |
| <b>BASIC EPS FROM TOTAL OPERATIONS</b>    | 1.32             | 1.48             | 1.35             | 1.35             | 1.23             |
| <b>TOTAL ASSETS</b>                       | 5,226.30         | 5,127.42         | 6,246.52         | 6,246.52         | 5,549.30         |
| <b>ACCOUNT PAYABLE</b>                    | 37.30            | 37.33            | 46.96            | 46.96            | 46.67            |
| <b>TOTAL LIABILITIES</b>                  | 3,824.32         | 3,785.94         | 4,294.27         | 4,294.27         | 3,894.46         |
| <b>RETAINED EARNINGS</b>                  | 856.29           | 829.50           | 1,595.10         | 1,595.10         | 1,380.97         |
| <b>NET CASH FROM OPERATING ACTIVITIES</b> | 610.92           | 688.77           | 631.23           | 631.23           | 569.23           |

- a) Calculate the ratio of each years data to the previous year for each of the above items for ABC Inc. For example, for the year 2010, the ratio for sales is  $\$2,000.82/\$2,082.76 = 0.9607$ .
- b) From your calculations in part a, calculate each year's rate of growth. Using the example in part a, the ratio is 0.9607, so the percentage growth in sales for 2010 is  $0.9607 - 1$  or  $-3.93\%$ .
- c) Calculate the average growth rate (using the **AVERAGE** function) of each of the above items using the results you calculated in part b. These averages are arithmetic averages.

12. ~~Financial condition analysis~~ of a company – using application of formula in excel and using readyratios.com

- a) Financial Position Analysis using ReadyRatios.Com with interpretation
- b) Financial performance analysis using ReadyRatios.com with interpretation

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**SUBJECT CODE:**

13. In your position as research assistant to a portfolio manager, you need to analyze the profitability of the companies in the portfolio. Using the data for XYZ Corporation below:

| <b>FISCAL YEAR</b>   | <b>2017</b> | <b>2016</b> | <b>2015</b> | <b>2014</b> | <b>2013</b> |
|----------------------|-------------|-------------|-------------|-------------|-------------|
| <b>TOTAL REVENUE</b> | 1,98,198    | 1,71,636    | 2,64,958    | 2,20,904    | 2,04,892    |
| <b>NET INCOME</b>    | 19,024      | 10483       | 23,931      | 18,688      | 17,138      |

a) Calculate the net profit margin for each year.

b) Calculate the average annual growth rates for revenue and net income using the GEOMEAN function. Is net income growing more slowly or faster than total revenue? Is this a positive for your investment in the company?

**Ms POWER POINT**

14. Prepare a PowerPoint presentation for department inaugural function.

15. Design an advertisement.

16. Draw an organization chart.

**ACCOUNTING SOFTWARE**

17. Create a Company using Tally.

18. Single Ledger - Create Assets, Liabilities, Income and Expenditure account.

19. Create accounting groups.

20. Enter some test transactions, say numbering 100 in the form of Cash Receipts, cash

Payments, Bank receipts, Bank payments, Purchase Bills, Sales Invoices, Debit Note,

Credit note and General Journal Vouchers.

21. Voucher Entries - Print the primary books for the same.

22. Create an opening Trial Balance and print the same.

23. Profit and Loss and Balance sheet.

24. Financial Ratio Analysis.

