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| M.COM.,international business |
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| **SYLLABUS** |
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| **from the academic year****2023 – 2024** |
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| **TAMILNADU STATE COUNCIL FOR HIGHER EDUCATION, CHENNAI – 600 005** |

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| **TANSCHE REGULATIONS ON LEARNING OUTCOMES-BASED CURRICULUM FRAMEWORK FOR POSTGRADUATE EDUCATION** |
| **Programme:** | **P.G.** |
| **Programme Code:** |  |
| **Duration:**  | **PG - Two Years**  |
| **Programme Outcomes:** | **PO1:** To provide to the students a nuanced understanding of the values and dynamics of Sanskrit Language and processes and to comprehend the underlying principles and forces at work.**PO2:** To prepare students to know the scientific approach of different philosophies in the analysis of the phenomenal world and its process of evolution. In the epistemological studies, application of which is very important in the day to day life situations; helping the students in the proper judgment of the Truth.**PO3:** To help students to acquire the necessary skills and knowledge for constructive participation at various levels and to contribute for the betterment of the Sanskrit language through high esteemed institutions.**PO4:** To introduce students to a historical and cultural perspective of literary trends and movements in Sanskrit and in its literature.**PO5:** To enable students to consolidate their communication skills in both spoken and written Sanskrit.**PO6:** Self-directed & Lifelong Learning: Ability to work independently, identify and manage a project. Ability to acquire knowledge and skills, including “learning how to learn”, through self-placed and self-directed learning aimed at personal development, meeting economic, social and cultural objectives.**PO7:**Participation& Research: Participate as critical and active citizens in society and at work; and pursue career and research in Sanskrit studies and allied disciplines. **PO8:** Reading & Projects: Document their reading and interpretive practices in assignments, translation works, and independent projects.**PO9:**Confidence& Effectiveness: Confidently and effectively articulate their literary and textual experiences.**PO 10:** To Foster an understanding of Traditional Sanskrit Methodologies which are discussed in various traditional sciences (Sastras), in different philosophies and the ability to construct basic theories used to explain ancient traditional knowledge. |

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| **Programme Specific Outcomes:** | **PSO1:** To acquaint the students with the knowledge of Indian Culture and civilization preserved in Sanskrit Literature.Moreover, the focus will be given on exploration of the social, political, religious and economic conditions of the Vedic and Puranic period.**PSO2:** Understand, formulate, and develop arguments logically to address issues arising in Indology, textual criticismand other context /fields.**PSO3:** To Understand and appreciate the aesthetical, social, political, cultural, etc., values expressed in various prescribed texts.**PSO4**: Developing a research framework and presenting their independent ideas effectively.**PSO5**: Equipping their employability skills to excel in professions like teaching and exposing them to various activities to empower them through communication skills.**PSO6**: Enabling a holistic perspective towards the socio-political inequalities and environmental issues |

 **Template for P.G., Programmes**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Semester–I** | **Credit** | **Hours** | **Semester-II** | **Credit** | **Hours** | **Semester-III** | **Credit** | **Hours** | **Semester–IV** | **Credit** | **Hours** |
| 1.1. Core-I  | 5 | 7 | 2.1. Core-IV  | 5 | 6 | 3.1. Core-VII | 5 | 6 | 4.1. Core-XI  | 5 | 6 |
| 1.2 Core-II  | 5 | 7 | 2.2 Core-V  | 5 | 6 | 3.2 Core-VIII | 5 | 6 | 4.2 Core-XII | 5 | 6 |
| 1.3 Core – III  | 4 | 6 | 2.3 Core – VI | 4 | 6 | 3.3 Core – IX | 5 | 6 | 4.3 Project with viva voce | 7 | 10 |
| 1.4 Discipline Centric Elective -I | 3 | 5 | 2.4 Discipline Centric Elective – III | 3 | 4 | 3.4 Core – X  | 4 | 6 | 4.4Elective - VI (Industry / Entrepreneurship) 20% Theory80% Practical  | 3 | 4 |
| 1.5 Generic Elective-II:  | 3 | 5 | 2.5 Generic Elective -IV:  | 3 | 4 | 3.5 Discipline Centric Elective - V  | 3 | 3 | 4.5 Skill Enhancement course / Professional Competency Skill  | 2 | 4 |
|  |  |  | 2.6 NME I | 2 | 4 | 3.6 NME II | 2 | 3 | 4.6 Extension Activity | 1 |  |
|  |  |  |  |  |  | 3.7 Internship/ Industrial Activity | 2 | - |  |  |  |
|  | **20** | **30** |  | **22** | **30** |  | **26** | **30** |  | **23** | **30** |
| **Total Credit Points -91** |

**Choice Based Credit System (CBCS), Learning Outcomes Based Curriculum Framework (LOCF) Guideline Based Credits and Hours Distribution System**

**for all Post – Graduate Courses including Lab Hours**

**First Year – Semester – I**

|  |  |  |  |
| --- | --- | --- | --- |
| **Part** | **List of Courses** | **Credits** | **No. of Hours** |
|  | Core – I | 5 | 7 |
| Core – II | 5 | 7 |
| Core – III | 4 | 6 |
| Elective – I | 3 | 5 |
| Elective – II | 3 | 5 |
|  |  | **20** | **30** |

**Semester-II**

|  |  |  |  |
| --- | --- | --- | --- |
| **Part** | **List of Courses** | **Credits** | **No. of Hours** |
|  | Core – IV | 5 | 6 |
| Core – V | 5 | 6 |
| Core – VI | 4 | 6 |
| Elective – III | 3 | 4 |
| Elective – IV | 3 | 4 |
| Skill Enhancement Course [SEC] - I | 2 | 4 |
|  |  | **22** | **30** |

**Second Year – Semester – III**

|  |  |  |  |
| --- | --- | --- | --- |
| **Part** | **List of Courses** | **Credits** | **No. of Hours** |
|  | Core – VII | 5 | 6 |
| Core – VIII | 5 | 6 |
| Core – IX | 5 | 6 |
| Core (Industry Module) – X | 4 | 6 |
| Elective – V | 3 | 3 |
| Skill Enhancement Course - II | 2 | 3 |
|  | Internship / Industrial Activity [Credits] | 2 | - |
|  |  | **26** | **30** |

**Semester-IV**

|  |  |  |  |
| --- | --- | --- | --- |
| **Part** | **List of Courses** | **Credits** | **No. of Hours** |
|  | Core – XI | 5 | 6 |
| Core – XII | 5 | 6 |
| Project with VIVA VOCE | 7 | 10 |
| Elective – VI (Industry Entrepreneurship)  | 3 | 4 |
| Skill Enhancement Course – III / Professional Competency Skill | 2 | 4 |
| Extension Activity | 1 | - |
|  |  | **23** | **30** |

**Total 91 Credits for PG Courses**

|  |
| --- |
| **METHODS OF EVALUATION** |
| **Internal Evaluation** | Continuous Internal Assessment Test  | **25 Marks** |
| Assignments / Snap Test / Quiz |
| Seminars  |
| Attendance and Class Participation |
| **External Evaluation** | End Semester Examination | **75 Marks** |
| **Total** | **100 Marks** |
| **METHODS OF ASSESSMENT** |
| **Remembering (K1)** | * Thelowestlevelofquestionsrequirestudentstorecallinformationfromthecoursecontent
* Knowledgequestionsusuallyrequirestudentstoidentifyinformationinthetextbook.
 |
| **Understanding (K2)**  | * Understandingoffactsandideasbycomprehendingorganizing,comparing,translating,interpolatingandinterpretingintheirownwords.
* Thequestionsgobeyondsimplerecallandrequirestudentstocombinedatatogether
 |
| **Application (K3)** | * Studentshavetosolveproblemsbyusing/applyingaconceptlearnedintheclassroom.
* Studentsmust usetheir knowledgetodetermineaexactresponse.
 |
| **Analyze (K4)**  | * Analyzingthequestionisonethatasksthestudentstobreakdownsomethingintoitscomponentparts.
* Analyzingrequiresstudentstoidentifyreasonscausesormotivesandreachconclusionsorgeneralizations.
 |
| **Evaluate (K5)** | * Evaluationrequiresanindividualtomakejudgmentonsomething.
* Questionstobeaskedtojudgethevalueofanidea,acharacter,aworkofart,orasolutiontoaproblem.
* Studentsareengagedindecision-makingandproblem–solving.
* Evaluationquestionsdonothavesinglerightanswers.
 |
| **Create (K6)** | * Thequestionsofthiscategorychallengestudentstogetengagedincreativeandoriginalthinking.
* Developingoriginalideasandproblemsolvingskills
 |

**M.COM.,**

**INTERNATIONAL BUSINESS**

**Programme Outcomes:**

**PO1: Problem Solving Skill:**

Apply knowledge of Management Theories and Human Resource Practices to solve business problems through research in global context.

**PO2: Decision Making Skill:**

Foster analytical and critical thinking abilities to enable decision-making based on data.

**PO3: Ethical Value:**

Incorporate quality, ethical and value-based legal perspectives in all organisational activities.

**PO4: Employability Skill:**

Develop business acumen to enhance employability skills in the competitive environment.

**PO5: Entrepreneurial Skill:**

Equip with skills and competencies to become an entrepreneur.

**PO6: Contribution to Society:**

Succeed in career endeavours and contribute significantly to society.

**PO7: Communication Skill:**

Develop communication, managerial and interpersonal skills.

**PO8: Individual and Team Leadership Skill:**

Lead oneself and the team to achieve organizational goals.

**PO 9: Multicultural competence:**

Demonstrate knowledge of the values and beliefs of multiple cultures to address issues in the global scenario

**PO 10: Moral and ethical awareness/reasoning:**

Embrace moral and ethical values in one’s life,

**PO 11: Leadership readiness qualities:**

Demonstrate to take up leadership mapping out the tasks and formulating an inspiring vision and mission

**PO 12: Lifelong learning:**

Acquire knowledge and skills, including “learning how to learn”,

**M.Com., International Business**

**Programme Specific Outcomes:**

# PSO 1 - Entrepreneurship:

# Exhibit entrepreneurial ability by enhancing critical thinking, problem solving, decision making and leadership skills that will facilitate startups and high potential organisations.

# PSO2 – Research and Development:

# Design and implement accounting, marketing, finance and HR systems and practices grounded in research that comply with mercantile laws, leading the organisation towards growth and development.

# PSO 3 – Contribution to the Society:

# Contribute to the development of the society by collaborating with stakeholders for mutual benefit.

**PSO4 - Placement:**

Demonstrate respectful engagement with others’ ideas, behaviors, beliefs and apply in diverse frames of decisions and actions.

**PSO5 - Contribution to Business World:**

Facilitate production of employable, ethical and innovative professionals to sustain in the dynamic business world.

**Mapping of Course outcomes (COs)** with Programme Outcomes (POs) and Programme Specific Outcomes (PSOs) can be carried out, assigning the appropriate level (1 – Low; 2 – Middle and 3 – High) in the grids:

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **PO 1** | **PO 2** | **PO 3** | **PO 4** | **PO 5** | **PO 6** | **PS0 1** | **PSO 2** | **PSO 3** |
| **CO 1** |  |  |  |  |  |  |  |  |  |
| **CO 2** |  |  |  |  |  |  |  |  |  |
| **CO 3** |  |  |  |  |  |  |  |  |  |
| **CO 4** |  |  |  |  |  |  |  |  |  |
| **CO 5** |  |  |  |  |  |  |  |  |  |

**Strong - 3 Medium – 2 Low - 1**

**Credit Distribution for PG Programme in Commerce**

**M.Com., International Business**

**First Year**

**Semester I**

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Course** | **Credit** | **Hours per Week** |
| Part I | Core I - Business Finance  | 5 | 7 |
| Core II - Digital Marketing | 5 | 7 |
| Core III - Banking and Insurance | 4 | 6 |
| Elective I A - Principles of International Trade(or) I B - FOREX Management | 3 | 5 |
| Elective II A - Institutions Facilitating International Trade (or) II B - Derivatives Market | 3 | 5 |
|  |  | 20 | 30 |

**Semester II**

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Course** | **Credit** | **Hours per Week** |
| Part I | Core IV - Strategic Cost Management | 5 | 6 |
| Core V - Corporate Accounting | 5 | 6 |
| Core VI - Setting up of Business Entities | 4 | 6 |
| Elective III A - Chartering and Ship Broking (or) III B - Social Media Marketing | 3 | 4 |
| Elective IV A - International Shipping and Logistics(or) IV B - Business Ethics and Corporate  Sustainability | 3 | 4 |
| Part II | Skill Enhancement (NME) II | 2 | 4 |
|  |  | 22 | 30 |

**Second Year**

**Semester III**

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Course** | **Credit** | **Hours per Week** |
| Part I | Core VII - Taxation | 5 | 6 |
| Core VIII - Research Methodology | 5 | 6 |
| Core IX - Computers in Business | 5 | 6 |
| Core X - Corporate and Economic Laws | 4 | 6 |
| Elective V A - Airline Marketing and Strategic  Airline Alliance (or) V B –Email Marketing  | 3 | 3 |
| Part II | Skill Enhancement | 2 | 3 |
| Internship/Industrial Activity  | 2 | - |
|  |  | 26 | 30 |

**Semester IV**

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Course** | **Credit** | **Hours per Week** |
|  | Core XI - Human Resource Analytics | 5 | 6 |
| Core XII - International Business | 5 | 6 |
| Elective VI A- International Financial Management (or) VI B –E Commerce | 3 | 4 |
| Project with Viva | 7 | 10 |
| Part II | Skill Enhancement | 2 | 4 |
| Extension Activity | 1 | - |
|  |  | **23** | **30** |
|  | **Overall Total (Semester I to IV)** | **91 credits** |  |

**M.Com., International Business**

**First Year Core –I Semester I**

**BUSINESS FINANCE**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course Code** | **Title of the Course** | **Category** | **L** | **T** | **P** | **O** | **Credits** | **Inst. Hours** | **Marks** |
| **CIA** | **External** | **Total**  |
|  | **BUSINESS FINANCE** |  | 6 | - | - | - | 4 | 6 | 25 | 75 | 100 |

|  |  |
| --- | --- |
|  | **Learning Objectives** |
| 1 | To outline the fundamental concepts in finance |
| 2 | To estimate and evaluate risk in investment proposals |
| 3 | To evaluate leasing as a source of finance and determine the sources of startup financing |
| 4 | To examine cash and inventory management techniques |
| 5 | To appraise capital budgeting techniques for MNCs |

**Course Units**

|  |
| --- |
| **UNIT I (18 hrs)****Introduction to Business Financeand Time vale of money** Business Finance: Meaning, Objectives, Scope -Time Value of money: Meaning, Causes – Compounding – Discounting – Sinking Fund Deposit Factor – Capital Recovery Factor – Multiple Compounding– Effective rate of interest – Doubling period (Rule of 69 and Rule of 72) – Practical problems.  |
| **UNIT II (18 hrs)****Risk Management** Risk and Uncertainty: Meaning – Sources of Risk – Measures of Risk – Measurement of Return – General pattern of Risk and Return – Criteria for evaluating proposals to minimise Risk (Single Asset and Portfolio) – Methods of Risk Management – Hedging currency risk |
| **UNIT III (18 hrs)****Startup Financingand Leasing** Startup Financing: Meaning, Sources, Modes (Bootstrapping, Angel investors, Venture capital fund) - Leasing: Meaning – Types of Lease Agreements – Advantages and Disadvantages of Leasing – Financial evaluation from the perspective of Lessor and Lessee. |
| **UNIT IV (18 hrs)****Cash, Receivable and Inventory Management** Cash Management: Meaning, Objectives and Importance – Cash Cycle – Minimum Operating Cash – Safety level of cash – Optimum cash balance - Receivable Management: Meaning – Credit policy – Controlling receivables: Debt collection period, Ageing schedule, Factoring – Evaluating investment in accounts receivable - Inventory Management: Meaning and Objectives – EOQ with price breaks – ABC Analysis. |
| **UNIT V (18 hrs)****Multi National Capital Budgeting** Multi National Capital Budgeting: Meaning, Steps involved, Complexities, Factors to be considered – International sources of finance – Techniques to evaluate multi-national capital expenditure proposals: Discounted Pay Back Period, NPV, Profitability Index, Net Profitability Index and Internal Rate of Return – Capital rationing -Techniques of Risk analysis in Capital Budgeting. |

## **CourseOutcomes:**

Studentswillbeableto:

|  |  |
| --- | --- |
| CO 1 | Explain important finance concepts |
| CO 2 | Estimate risk and determine its impact on return |
| CO 3 | Explore leasing and other sources of finance for startups  |
| CO 4 | Summarise cash receivable and inventory management techniques |
| CO 5 | Evaluate techniques of long term investment decision incorporating risk factor |

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| **Books for study:**1. Maheshwari S.N., (2019), “Financial Management Principles and Practices”, 15th Edition, Sultan Chand &Sons, New Delhi.
2. Khan M.Y &Jain P.K, (2011), “Financial Management: Text, Problems and Cases”, 8th Edition, McGraw Hill Education, New Delhi.
3. Prasanna Chandra, (2019), “Financial Management, Theory and Practice”, 10th Edition, McGraw Hill Education, New Delhi.
4. Apte P.G, (2020), “International Financial Management” 8th Edition, Tata McGraw Hill, New Delhi.
 |
| **Books for reference:**1. Pandey I. M., (2021), “Financial Management”, 12th Edition, Pearson India Education Services Pvt. Ltd, Noida.
2. KulkarniP. V. &Satyaprasad B. G., (2015), “Financial Management”, 14thEdition, Himalaya Publishing House Pvt Ltd, Mumbai.
3. Rustagi R. P., (2022), “Financial Management, Theory, Concept, Problems”, 6th Edition, Taxmann Publications Pvt. Ltd, New Delhi.
4. ArokiamaryGeetha Rufus, Ramani N. & Others, (2017), “Financial Management”, 1st Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
 |
| **Web references:**1. <https://resource.cdn.icai.org/66674bos53808-cp8.pdf>
2. <https://resource.cdn.icai.org/66677bos53808-cp10u2.pdf>
3. <https://resource.cdn.icai.org/66592bos53773-cp4u5.pdf>
4. <https://resource.cdn.icai.org/65599bos52876parta-cp16.pdf>
 |

Note: Latest edition of the books may be used

**Mapping of Course Outcomes with POs and PSOs**

|  |  |  |
| --- | --- | --- |
|  | **POs** | **PSOs** |
|  | **1** | **2** | **3** | **4** | **5** | **6** | **1** | **2** | **3** |
| CO1 | 3 | 3 | 1 | 3 | 3 | 3 | 2 | 2 | 2 |
| CO2 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 |
| CO3 | 2 | 2 | 1 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO4 | 2 | 2 | 1 | 2 | 2 | 2 | 2 | 2 | 2 |
| CO5 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 |

**Strong - 3 Medium – 2 Low - 1**

**M.Com. (General)**

|  |  |
| --- | --- |
|  | **Learning Objectives** |
| 1 | To assess the evolution of digital marketing |
| 2 | To appraise the dimensions of online marketing mix |
| 3 | To infer the techniques of digital marketing |
| 4 | To analyse online consumer behaviour  |
| 5 | To interpret data from social media and to evaluate game based marketing |

**First Year Core – II Semester I**

**DIGITAL MARKETING**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course Code** | **Title of the Course** | **Category** | **L** | **T** | **P** | **O** | **Credits** | **Inst. Hours** | **Marks** |
| **CIA** | **External** | **Total**  |
|  | **DIGITAL MARKETING** |  | 6 | - | - | - | 4 | 6 | 25 | 75 | 100 |

**Course Units**

|  |
| --- |
| **UNIT I (18 hrs)****Introduction to Digital Marketing**Digital Marketing – Transition from traditional to digital marketing – Rise of internet – Growth of e-concepts – Growth of e-business to advanced e-commerce – Emergence of digital marketing as a tool – Digital marketing channels – Digital marketing applications, benefits and limitations – Factors for success of digital marketing – Emerging opportunities for digital marketing professionals. |
| **UNIT II (18 hrs)****Online marketing mix**Online marketing mix – E-product – E-promotion – E-price – E-place – Consumer segmentation – Targeting – Positioning – Consumers and online shopping issues – Website characteristics affecting online purchase decisions – Distribution and implication on online marketing mix decisions. |
| **UNIT III (18 hrs)****Digital media channels**Digital media channels – Search engine marketing – ePR – Affiliate marketing – Interactive display advertising – Opt-in-email marketing and mobile text messaging, Invasive marketing – Campaign management using – Facebook, Twitter, Corporate Blogs – Advantages and disadvantages of digital media channels – Metaverse marketing. |
| **UNIT IV (18 hrs)****Online consumer behavior**Online consumer behavior – Cultural implications of key website characteristics – Dynamics of online consumer visit – Models of website visits – Web and consumer decision making process – Data base marketing – Electronic consumer relationship management – Goals – Process – Benefits – Role – Next generation CRM. |
| **UNIT V (18 hrs)****Analytics and Gamification**Digital Analytics – Concept – Measurement framework – Demystifying web data - Owned social metrics – Measurement metrics for Facebook, Twitter, YouTube, Slide Share, Pinterest, Instagram, Snapchat and LinkedIn – Earned social media metrics - Digital brand analysis – Meaning – Benefits – Components – Brand share dimensions – Brand audience dimensions – Market influence analytics – Consumer generated media and opinion leaders – Peer review – Word of mouth – Influence analytics – Mining consumer generated media – Gamification and game based marketing – Benefits – Consumer motivation for playing online games. |

**Course Outcomes:**

Studentswillbeableto:

|  |  |
| --- | --- |
| CO 1 | Explain the dynamics of digital marketing |
| CO 2 | Examine online marketing mix |
| CO 3 | Compare digital media channels |
| CO 4 | Interpret online consumer behavior |
| CO 5 | Analyse social media data |

|  |
| --- |
| **Books for study:**1. Puneet Singh Bhatia, (2019) “Fundamentals of Digital Marketing”, 2nd Edition, Pearson Education Pvt Ltd, Noida.
2. Dave Chaffey, Fiona Ellis-Chadwick, (2019) “Digital Marketing”, Pearson Education Pvt Ltd, Noida.
3. Chuck Hemann& Ken Burbary, (2019) “Digital Marketing Analytics”, Pearson Education Pvt Ltd, Noida.
4. Seema Gupta, (2022) “Digital Marketing” 3rd Edition, McGraw Hill Publications Noida.
5. Kailash Chandra Upadhyay, (2021) “Digital Marketing: Complete Digital Marketing Tutorial”, Notion Press, Chennai.
6. Michael Branding, (2021) “Digital Marketing”, Empire Publications India Private Ltd, New Delhi.
 |
| **Books for reference:**1. VandanaAhuja, (2016) “Digital Marketing”, Oxford University Press. London.
2. Ryan Deiss& Russ Henneberry, (2017) “Digital Marketing”, John Wiley and Sons Inc. Hoboken.
3. Alan Charlesworth,(2014), “Digital Marketing - A Practical Approach”, Routledge, London.
4. Simon Kingsnorth, Digital Marketing Strategy,(2022) “An Integrated approach to Online Marketing”, Kogan Page Ltd. United Kingdom.
5. MaityMoutusy, (2022) “Digital Marketing” 2nd Edition, Oxford University Press, London.
 |
| **Web references:*** 1. <https://www.digitalmarketer.com/digital-marketing/assets/pdf/ultimate-guide-to-digital-marketing.pdf>
	2. <https://uwaterloo.ca/centre-for-teaching-excellence/teaching-resources/teaching-tips/educational-technologies/all/gamification-and-game-based-learning>
	3. <https://journals.ala.org/index.php/ltr/article/download/6143/7938>
 |

Note: Latest edition of the books may be used

**Mapping of course outcomes with POs and PSOs**

|  |  |  |
| --- | --- | --- |
|  | **POs** | **PSOs** |
|  | **1** | **2** | **3** | **4** | **5** | **6** | **1** | **2** | **3** |
| **CO1** | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 |
| **CO2** | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 |
| **CO3** | 3 | 3 | 2 | 2 | 3 | 2 | 3 | 3 | 2 |
| **CO4** | 3 | 3 | 2 | 2 | 3 | 3 | 3 | 3 | 3 |
| **CO5** | 3 | 3 | 1 | 3 | 3 | 2 | 3 | 3 | 2 |

**Strong - 3 Medium – 2 Low - 1**

**M.Com. (General)**

**First Year Core – III Semester I**

**BANKING AND INSURANCE**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course Code** | **Title of the Course** | **Category** | **L** | **T** | **P** | **O** | **Credits** | **Inst. Hours** | **Marks** |
| **CIA** | **External** | **Total**  |
|  | **BANKING AND INSURANCE** |  | 6 | - | - | - | 4 | 6 | 25 | 75 | 100 |

|  |  |
| --- | --- |
|  | **Learning Objectives** |
| 1 | To understand the evolution of new era banking |
| 2 | To explore the digital banking techniques |
| 3 | To analyse the role of insurance sector |
| 4 | To evaluate the mechanism of customer service in insurance and the relevant regulations |
| 5 | To analsye risk and its impact in banking and insurance industry |

**Course Units**

|  |
| --- |
| **UNIT I (18 hrs)****Introduction to Banking**Banking:Brief History of Banking - Rapid Transformation in Banking: Customer Shift - Fintech Overview - Fintech Outlook - The Financial Disruptors - Digital Financial Revolution - New Era of Banking.Digital Banking – Electronic Payment Systems–Electronic Fund Transfer System – Electronic Credit and Debit Clearing – NEFT – RTGS –VSAT–SFMS–SWIFT. |
| **UNIT II (18 hrs)****Contemporary Developments in Banking**Distributed Ledger Technology – Blockchain: Meaning - Structure of BlockChain - Types of Block Chain - Differences between DLT and Blockchain - Benefits of Blockchain and DLT - Unlocking the potential of Blockchain – Crypto currencies, Central Bank Digital Currency (CBDC) - Role of DLT in financial services - AI in Banking: Future of AI in Banking - Applications of AI in Banking - Importance of AI in banking - Banking reimagined with AI. Cloud banking - Meaning - Benefits in switching to Cloud Banking. |
| **UNIT III (18 hrs)****Indian Insurance Market**History of Insurance in India – Definition and Functions of Insurance – Insurance Contract – Indian Insurance Market – Reforms in Insurance Sector – Insurance Organisation – Insurance organisation structure. Insurance Intermediaries: Insurance Broker – Insurance Agent - Surveyors and Loss Assessors - Third Party Administrators (Health Services) – Procedures - Code of Conduct. |
| UNIT IV (18 hrs)Customer Services in InsuranceCustomer Service in Insurance – Quality of Service - Role of Insurance Agents in Customer Service-Agent’s Communication and Customer Service –Ethical Behaviour in Insurance – Grievance Redressal System in Insurance Sector –Integrated Grievance Management System- Insurance Ombudsman - Insurance Regulatory and Development Authority of India Act (IRDA) – Regulations and Guidelines. |
| **UNIT V (18 hrs)****Risk Management**Risk Management and Control in banking and insurance industries – Methods of Risk Management – Risk Management by Individuals and Corporations – Tools for Controlling Risk. |

**Course Outcomes:**

Studentswillbeableto:

|  |  |
| --- | --- |
| CO 1 | Relate the transformation in banking from traditional to new age  |
| CO 2 | Apply modern techniques of digital banking |
| CO 3 | Evaluate the role of insurance sector |
| CO 4 | Examine the regulatory mechanism |
| CO 5 | Assess risk mitigation strategies |

|  |
| --- |
| **Books for study:**1. Indian Institute of Banking and Finance (2021), “Principles & Practices of Banking”, 5th Edition, Macmillan Education India Pvt. Ltd, Noida, Uttar Pradesh.
2. Mishra M N & Mishra S B, (2016), “Insurance Principles and Practice”, 22nd Edition, S. Chand and Company Ltd, Noida, Uttar Pradesh.
3. Emmett, Vaughan, Therese Vaughan M., (2013), “Fundamentals of Risk and Insurance”, 11th Edition, Wiley & Sons, New Jersey, USA.
4. [Theo Lynn](https://www.amazon.in/Theo-Lynn/e/B09BW7SC5Z/ref%3Ddp_byline_cont_book_1) , [John G. Mooney](https://www.amazon.in/s/ref%3Ddp_byline_sr_book_2?ie=UTF8&field-author=John+G.+Mooney&search-alias=stripbooks), [PierangeloRosati](https://www.amazon.in/s/ref%3Ddp_byline_sr_book_3?ie=UTF8&field-author=Pierangelo+Rosati&search-alias=stripbooks), [Mark Cummins](https://www.amazon.in/s/ref%3Ddp_byline_sr_book_4?ie=UTF8&field-author=Mark+Cummins&search-alias=stripbooks) (2018), Disrupting Finance: FinTech and Strategy in the 21st Century (Palgrave Studies in Digital Business & Enabling Technologies), Macmillan Publishers, NewYork (US)
 |
| **Books for reference:**1. SundharamKPM &Varshney P. N., (2020), “Banking Theory, Law and Practice”, 20th Edition, Sultan Chand & Sons, New Delhi.
2. Gordon &Natarajan, (2022), “Banking Theory, Law and Practice”, 9th Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
3. Gupta P. K. (2021), “Insurance and Risk Management” 6th Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
4. Susanne Chishti.,& Janos Barberis(2016), The Fintech book: The financial technology handbook for investors, entrepreneurs and visionaries. John Wiley & Sons.
 |
| **Web references:**1. <https://corporatefinanceinstitute.com/resources/knowledge/finance/fintech-financial-technology>
2. [https://mrcet.com/downloads/digital\_notes/CSE/IV%20Year/CSE%20B.TECH%](https://mrcet.com/downloads/digital_notes/CSE/IV%20Year/CSE%20B.TECH%25)

20IV%20YEAR%20II%20SEM%20BCT%20(R18A0534)%20NOTES%20Final%20PDF.pdf1. <https://www.irdai.gov.in/ADMINCMS/cms/frmGeneral_Layout.aspx?page=Page>

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Note: Latest edition of the books may be used

 **Mapping of course outcomes with POs and PSOs**

|  |  |  |
| --- | --- | --- |
|  | **POs** | **PSOs** |
|  | **1** | **2** | **3** | **4** | **5** | **6** | **1** | **2** | **3** |
| **CO1** | 2 | 2 | 1 | 3 | 3 | 3 | 3 | 3 | 3 |
| **CO2** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| **CO3** | 2 | 2 | 1 | 2 | 2 | 2 | 2 | 3 | 2 |
| **CO4** | 3 | 2 | 2 | 1 | 2 | 2 | 2 | 3 | 2 |
| **CO5** | 3 | 3 | 1 | 3 | 3 | 3 | 3 | 3 | 3 |

**Strong - 3 Medium – 2 Low - 1**

**M.Com., International Business**

**First Year Elective –I A Semester I**

**PRINCIPLESOFINTERNATIONALTRADE**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | **Subject Name** | **Category** | **L** | **T** | **P** | **O** | **Credits** | **Inst. Hours** | **Marks** |
| **CIA** | **External** | **Total**  |
|  | **PRINCIPLESOFINTERNATIONALTRADE** |  | 4 | - | - | - | 3 | 4 | 25 | 75 | 100 |

|  |  |
| --- | --- |
|  | **Learning Objectives** |
| 1 | To understandtheprocessofinternationalanddomestictradeprocedures. |
| 2 | To understand tariff and quota. |
| 3 | To acquire knowledge on Balance of trade and Balance of payment |
| 4 | Toknowaboutforeign exchange markets |
| 5 | To understandforeign trade market |

# Course Units

|  |
| --- |
| **UNIT I (12 hrs)****Introduction** Trade as an engine of growth - Inter-Regional and International trade - Theory of absolute Cost advantage - Comparative advantage theory - Haberler’sopportunity Cost theory -Heckscher Ohlin theorem - Leontief Paradox - Neo-technological trade theory- Kravis theory of Availability - Intra-Industry Trade Models of Krugman- Neo – Heckscher – Ohlin Theory. |
| **UNIT II (12 hrs)****Tariff** Free Trade Vs Protection—Types of tariff and quota—Impact of tariff and quota under partial equilibrium analysis—Different non-tariff restrictions—Optimum tariff- economic integration - customs union- Partial and general equilibrium Analysis-Trade creation and Trade Diversion-Free trade areas, regional trade agreements. |
| **UNIT III (12 hrs)****BOT and BOP** Concept of BOT and BOP—Equilibrium and disequilibrium in the BOP—Measures to correct deficit in the BOP—Devaluation and Depreciation—Importance of devaluation to foreign trade—Marshall-Lerner condition—J Curve effect—Absorption approach- foreign trade multiplier |
| **UNIT IV (12 hrs)****Foreign Exchange Markets** Evolution of foreign exchange markets- Foreign Exchange rate determination: Mint Parity Theory, Purchasing Power parity theory, BOP Theory—Exchange rate systems—Fixed and Flexible exchange rates—Managed Floating systems—Nominal, Real and Effective exchange rate—Forward rate, Spot rate- Speculation and arbitrage, role of expectations, currency swaps, future and options — Foreign Exchange Risks—Hedging and Speculation—IMF and International Liquidity Management Indian Rupee and its fluctuations in international currency market. |
| **UNIT V (12 hrs)****Foreign Trade** Management of India’s foreign trade- Direction and composition of foreign trade in India balance of payment (BOP) of India and BOP measures adopted before and after 1991-issues of current. and capital account convertibility-flow of foreign capital in India- MNC, FDI, FII – foreign capital and sectoral and regional investment- recent measures of India on foreign capital |

## **CourseOutcomes**

Studentswillbeableto

|  |  |
| --- | --- |
| CO 1 | Recall trade theories |
| CO 2 | Assess the tariff and quota |
| CO 3 | Examine the differences between BOT and BOP |
| CO 4 | Assess foreign exchange market |
| CO5 | Evaluate the foreign trade market |

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| **Books for study:**1. Markusen R James, William R Melvin, Kaempfer h Melvin, Maskus E Keith, ”International Trade – Theory and Evidence” Chennai, McGraw Hill Education (India) Pvt Ltd, 2017.
2. Cherunilam Francis, ”International Trade and Export Management” Mumbai, Himalaya Publications, 2015.
3. Chase Rhee, (2018), Principles of International Trade: Import-Export, AuthorHouse, US.
 |
| **Books for reference:**1. Gantz, D. (2013). Liberalizing International Trade after Doha: Multilateral, Plurilateral, Regional, and Unilateral Initiatives (Cambridge International Trade and Economic Law). Cambridge: Cambridge University Press. doi:10.1017/CBO9781139525282
2. Cherunilam Francis “International Business”, New Delhi, PHI Learning Pvt. Ltd , 2016.
3. NatrajanP ,”International Business”, Chennai, Margam Publications, 2019.
 |
| **Web references:**1. <https://onlinecourses.nptel.ac.in/noc19_mg39/preview>
2. https:/[/www.classc](http://www.classcentral.com/course/swayam-financial-derivatives-risk-management-)e[ntral.com/course/swayam-financial-derivatives-risk-management-](http://www.classcentral.com/course/swayam-financial-derivatives-risk-management-)14056
 |

**Mapping of course outcomes with POs and PSOs**

|  |  |  |
| --- | --- | --- |
|  | **POs** | **PSOs** |
|  | **1** | **2** | **3** | **4** | **5** | **6** | **1** | **2** | **3** |
| **CO1** | 3 | 3 | 1 | 3 | 1 | 2 | 1 | 1 | 2 |
| **CO2** | 2 | 2 | 3 | 1 | 3 | 3 | 3 | 2 | 1 |
| **CO3** | 2 | 1 | 2 | 3 | 2 | 2 | 2 | 3 | 3 |
| **CO4** | 1 | 3 | 1 | 3 | 2 | 1 | 2 | 2 | 2 |
| **CO5** | 3 | 2 | 2 | 2 | 2 | 2 | 1 | 1 | 1 |

**Strong - 3 Medium – 2 Low - 1**

**M.Com., International Business**

**First Year Elective – I B Semester I**

**FOREXMANAGEMENT**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course Code** | **Title of the Course** | **Category** | **L** | **T** | **P** | **O** | **Credits** | **Inst. Hours** | **Marks** |
| **CIA** | **External** | **Total**  |
|  | **FOREXMANAGEMENT** |  | 4 | - | - | - | 3 | 4 | 25 | 75 | 100 |

|  |  |
| --- | --- |
|  | **Learning Objectives** |
| 1 | To understand international business models and financing functions  |
| 2 | To analyse the effect of exchange rate systems and policies on multi currency trade |
| 3 | To evaluate the various derivative instruments available in the foreign exchange market |
| 4 | To understand the role of various credit instruments and documents in international finance |
| 5 | To evaluate the role of governing institutions and their schemes to promote foreign trade policy |

**Course Units**

|  |
| --- |
| **UNIT I (12 hrs)****Introduction to International Financial Management**InternationalFinancialManagement (IFM): An Overview – Scope - InternationalBusinessanditsModels -NatureofInternational Financing Functions - Factors Leading to International Financial Functions -IFM and DomesticFinancialManagement -WorldBank:ObjectivesandFunctions. |
| **UNIT II (12 hrs)****Exchange Rate Mechanism**Exchange rate fixation- Purchasing power parity theory - Interest rate Parity Theory - Flow Model - Asset market models - Factors determiningExchangeRate - Forecasting of exchange rates - Nominal Effective Exchange Rates and real Effective Exchange rates - Hedging against Exchange rate fluctuations - Exchange Rate Mechanism: Exchange Rate Systems and Policies - Central Bank Intervention - Monetary and Portfolio Balance. |
| **UNIT III (12 hrs)****Foreign Exchange Market and Derivative Instruments**ForeignExchangeMarket:SpotandForwardCurrencyExchange –Derivative instruments traded in the foreign exchangemarket-CurrencyForwardsandFutures-CurrencyOptions -OptionsversusForwardsorFutures - Pricing of Currency Options- Currency Swaps - Mechanics and Pricing of Interest Rate andCurrencySwaps -SwapValuation. |
| **UNIT IV (12 hrs)****Foreign Trade Contracts and Documents**Foreign Trade Contracts and Documents: Export Procedures - Elements of an Export Contract - Letter ofCredit –Types -OperationsofLetterofCredit - DocumentsusedinForeignTrade –Incoterms - Export Promotion and Schemes: Institution for Export Promotion - Advisory boards -Export PromotionOrganisation -Serviceinstitutes -SchemesforExport PromotionunderCurrentEXIM Policy. |
| **UNIT V (12 hrs)****FOREX Management in India**Fixed and fluctuating rates-rupee convertibility-NOSTRO-VOSTRO-LORO Accounts- Exchange control Measures- Relevance- Foreign Exchange reserves of India- composition and Management- monetary and Fiscal policy and its impact on foreign exchange reserves in India - Non Resident Deposits and Investments. |

## **CourseOutcomes**

Studentswillbeableto

|  |  |
| --- | --- |
| CO 1 |  Examine the contribution of international institutions in maintaining equitable financial trade and functions  |
| CO 2 | Research on the factors determining the exchange rate mechanisms and policies |
| CO 3 | Apply the theories of parity and evaluate the derivative instruments traded in the foreign exchange market |
| CO 4 | Assess the foreign trade and credit documents |
| CO5 | Compare and contrast the various export promotion schemes under EXIM policy |

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| --- |
| **Books for study:*** + - 1. Jeevanandam C (2020), "Foreign Exchange and Risk Management", 17th Edition, Sultan Chand and Sons, New Delhi.
			2. Paresh Shah (2015), "Forex Management", Dreamtech Press India Pvt. Ltd, New Delhi.
1. Deepak Tandon (2006), "Forex Management and Business Strategy", 1st Edition, Skylark Publications, New Delhi.
2. Sunil Kumar (2016), "Foreign Exchange Management", Galgotia Publishing Company, New Delhi.
 |
| **Books for reference:**1. Rajwade A.V. and Desai H.G. (2014), "Foreign Exchange, International Finance and Risk Management", 5th Edition, Shroff Publishers & Distributors Pvt. Ltd, Navi Mumbai.
2. Easha Sharma, "Foreign Exchange Management", Golden House Publication, New Delhi.
3. Kilani D.T., "Foreign Exchange Management Manual", Snow White Publications, Mumbai.
 |
| **Web references:**1. <https://www.icsi.edu/media/webmodules/publications/FTFM_Final.pdf>
2. <https://backup.pondiuni.edu.in/sites/default/files/Forex-mgt%26cd-260214.pdf>
3. [https://www.hansrajcollege.ac.in/hCPanel/uploads/elearning/elearning\_ document/IB.pdf](https://www.hansrajcollege.ac.in/hCPanel/uploads/elearning/elearning_%20document/IB.pdf)
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Note: Latest edition of the book may be used

**Mapping of course outcomes with POs and PSOs**

|  |  |  |
| --- | --- | --- |
|  | **POs** | **PSOs** |
|  | **1** | **2** | **3** | **4** | **5** | **6** | **1** | **2** | **3** |
| **CO1** | 3 | 3 | 3 | 2 | 2 | 3 | 2 | 3 | 3 |
| **CO2** | 3 | 3 | 3 | 3 | 2 | 2 | 2 | 3 | 2 |
| **CO3** | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 |
| **CO4** | 2 | 2 | 2 | 3 | 3 | 2 | 3 | 2 | 2 |
| **CO5** | 2 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 |

**Strong - 3 Medium – 2 Low - 1**

**M.Com., International Business**

**First Year Elective –II A Semester I**

**INSTITUTIONS FACILITATINGINTERNATIONALTRADE**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | **Subject Name** | **Category** | **L** | **T** | **P** | **O** | **Credits** | **Inst. Hours** | **Marks** |
| **CIA** | **External** | **Total**  |
|  | **INSTITUTIONS FACILITATINGINTERNATIONALTRADE** |  | 4 | - | - | - | 3 | 4 | 25 | 75 | 100 |

|  |  |
| --- | --- |
|  | **LEARNING OBJECTIVES** |
| 1 | To reduceglobalpovertyandimprovepeople'slivingconditionsandstandardsthroughfacilitatinginternal tradeinstitutions |
| 2 | To provideinformationabout exportpromotionin Indiaandrelated toitsagencies. |
| 3 | To supportsustainableeconomic,socialandinstitutionaldevelopmentoninternationaltrade |
| 4 | To promoteregionalcooperationandintegration onfacilitatingtheinternationaltrade. |
| 5 | To assess various international monetary fund and international development fund and its features. |

# COURSE UNITS

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| --- |
| **UNIT I (12 hrs)****ExportpromotioninIndia**Export promotion in India-Department of Commerce- Functional divisions- Advisory bodies Commodity organizations -Export promotion councils (EPCs)- Commodity Boards- Autonomous bodies- Service Institutions and organizations-Government trading organizations- State trading corporations- Major STC‟s in India- State export –Promotion agencies- Impediments in export promotion. |
| **UNIT II (12 hrs)****Roleof RBIinexportfinance**International Maritime organization – International Chamber of Commerce – United Nation Conference on Trade and Development – International Organization for Standardization – United Nation Commission of International Trade Law (UNCITRAL) – International Air Transport Association. |
| **UNIT III (12 hrs)****WTO, IMF and IDA**World Trade Organization – GATT – Objectives-Evolution of WTO-Functions-Principles of WTO- Organization structure- WTO agreements-GATS-TRIMS-TRIPS- Objectives of IPRS benefits- Limitations-Procedure of dispute settlement –WTO and anti dumping measures Evaluation of WTO- drawbacks/Criticisms. International Monetary Fund (IMF)-Objectives- Organization and management- Resources Financing facilities- Conditions on borrowers- Special drawing rights-World Bank- Purpose Organization structure- Guiding principle- Leading programs. International Development Association (IDA)-Objectives-Memberships – Loan assistance International Financial Corporation (IFC)- Objectives-Main features- Asian Development Bank(ADB)- Objectives-UNCTAD-Functions-Basic principles- International trade centre. |
| **UNIT IV (12 hrs)****Process of Export Order**Processing of an export order – methods of payment- negotiations of export bills- pre and post shipment export credit – Bank guarantees- types and characteristics of export documents - factoring and insurance Customs clearance of Import Cargo, Clearance of Export cargo, Custom Valuation, The Harmonized System, Carnets, Developments in Custom Clearance Procedure |
| **UNIT V (12 hrs)****Imports** Procedure for procurement through imports- Import financing-customs clearance of imports- managing risks involved in importing. - Information Technology in International Business: eProcurement, e- Marketing, e-Logistics |

## **COURSEOUTCOMES**

**Studentswillbeableto:**

|  |  |
| --- | --- |
| CO 1 |  Demonstrate the role and significance of foreign trade and its markets with its impact on various sectors in the economy. |
| CO 2 | Recall the conditions of financial markets and its impact in facilitating the international trade. |
| CO 3 | Evaluate the awareness on the changes in the composition as well as direction of foreign trade after international trade and know the causes and effects of deficits in the balance of payments in facilitating institutions. |
| CO 4 | Examine international monetary fund and concepts its principles. |
| CO5 | Identify various concepts based on international development association and features. |

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| **Books for study:**1. CherunilamFrancis(2016) “International Business”, New Delhi, PHI Learning Pvt. Ltd .
2. Rao P Sudha ,(2016) ”International Business”, Mumbai, Himalaya Publications.
3. Institute of Banking and Finance, (2021), International Trade Finance, Taxmann Publications, New Delhi
 |
| **Books for reference:**1. CherunilamFrancis(2016) “International Business environment”, New Delhi, PHI Learning Pvt. Ltd.
2. Acharya& Jain,(2013)”Export Marketing”, Achaya and Jain, Mumbai, Himalaya Publications,.
3. Goode, W. (2020). Dictionary of Trade Policy Terms (6th ed., WTO Internal Only). Cambridge: Cambridge University Press. doi:10.1017/9781108913638
 |
| **Web references:**1. <https://onlinecourses.nptel.ac.in/noc21_hs46/preview>
2. <https://www.mondaq.com/india/international-trade-investment/845604/import-and-export-procedures-in-india>
 |

Note: Latest edition of the books may be used

**Mapping of course outcomes with POs and PSOs**

|  |  |  |
| --- | --- | --- |
|  | **POs** | **PSOs** |
|  | **1** | **2** | **3** | **4** | **5** | **6** | **1** | **2** | **3** |
| **CO1** | 3 | 3 | 1 | 3 | 1 | 2 | 1 | 1 | 2 |
| **CO2** | 2 | 2 | 3 | 1 | 3 | 3 | 3 | 2 | 1 |
| **CO3** | 2 | 1 | 2 | 3 | 2 | 2 | 2 | 3 | 3 |
| **CO4** | 1 | 3 | 1 | 3 | 2 | 1 | 2 | 2 | 2 |
| **CO5** | 3 | 2 | 2 | 2 | 2 | 2 | 1 | 1 | 1 |

**Strong - 3 Medium – 2 Low - 1**

**First Year Elective – II B Semester I**

**DERIVATIVES MARKET**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course Code** | **Title of the Course** | **Category** | **L** | **T** | **P** | **O** | **Credits** | **Inst. Hours** | **Marks** |
| **CIA** | **External** | **Total**  |
|  | **DERIVATIVES MARKET** |  | 4 | - | - | - | 3 | 4 | 25 | 75 | 100 |

|  |  |
| --- | --- |
|  | **Learning Objectives** |
| 1 | To understand how futures and options markets work |
| 2 | To evaluate the basic derivatives and their applications in the financial risk management and investment. |
| 3 | To understand the theoretical underpinnings and the practical applications in real world of derivative securities. |
| 4 | To define the various types of payoff for buyer and identifying commodity markets |
| 5 | To analyse the commodities market and its role in trading |

# Course Units

|  |
| --- |
| **UNIT I (12 hrs)****Introduction** Introduction to Derivatives – Definition of derivatives products – Participants in derivatives market, Economics of derivatives market, Overview of Derivatives; Forwards: Introduction and Pricing, Arbitrage, Forwards Pricing on Consumption Assets; Futures: Introduction and Salient Features. |
| **UNIT II (12 hrs)****Futures contracts**Futures: Margining and MTM, Forwards and Futures Prices, Exposure and Risk, Basics of Futures Hedging, Nuances in Futures Hedging. Further Aspects of Futures Hedging; Basics of Mean-Variance Portfolio Theory and CAPM; Systematic and Unsystematic Risk. Index Futures: Features, Hedging and Arbitrage; Basics of Interest Rates, YTM and Other Yield Measures. |
| **UNIT III (12 hrs)****Interest rate and Option**Interest Rate Risk and Its Measurement; Interest Rate Futures: Features of IRFs, Hedging of Interest Rate Risk. T-Bill and Eurodollar Futures, T-Bond Futures; Tailing the Hedge; Basic Theory of Options. Options: Price Bounds, Put-Call Parity; American Options; Trading Strategies. Option Spread Strategies; Stochastic Processes: Basic Theory, Brownian Motion, Diffusion Equation, Central Limit Theorem. |
| **UNIT IV (12 hrs)****Payoff for Buyer**Payoff for buyer (long futures) of futures – Pay off for seller (short futures) of futures - Hedging, Speculation and Arbitrage – Options pay off – Pay off profit for buyer of call options - Pay off profit for writer of call options. Hedging and speculation in options. Ito’s Equation; Stock Price Distribution, Fokker Planck Equation; Option Pricing: Binomial Model. Girsanov Theorem; Black Scholes Model; Option Greeks. |
| **UNIT V (12 hrs)****Commodity Markets** Evolution of Commodity Markets – Commodity markets in India – New York Mercantile Exchange- London Metal Exchange, Chicago Board of Trades –Tokyo Commodity Exchange, Chicago Mercantile Exchange. Option Greeks: Further Properties, Role in Trading; FRAs and Swaps. Valuation of Swaps; Value at Risk |

## **CourseOutcomes**

Studentswillbeableto:

|  |  |
| --- | --- |
| CO 1 |  Recalltheconceptsand marketmechanicsofdifferenttypesof financialderivatives |
| CO 2 | Analyzehow financialderivatives arevalued,based ontheno-arbitrageandrisk-neutral valuationapproaches |
| CO 3 | Evaluatetheinstrumentsthat canbeused to implementrisk managementstrategies |
| CO 4 | Explainvariouspayoff forbuyer offuturesandotheroptions like hedgingandspeculation. |
| CO5 | Identifytheevolutionof commoditymarketsandexchangesinIndia. |

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| --- |
| **Books for study:**1. Somanthan, “Derivatives”, Chennai, McGraw Hill Publishing Company Limited ,2017.
2. Boyle Patrick & McDougall Jessi,” Trading and Pricing Financial Derivatives: A Guide to Futures, Options, and Swaps” Paperback,2018.
3. Rustagi R.P. (2022), Derivatives and Risk Management, Taxmann Publications, New Delhi
 |
| **Books for reference:**1. Gupta S.L, (2017) " Financial Derivatives: Theory, Concepts and Problems”, 2nd Edition, PHI Learning Pvt Ltd.
2. Arthur A. Thompson; A.J. Strickland III, (2003) “Strategic Management: Concepts and Cases”, 4th Edition, Mcgraw-Hill, Noida
3. Derivatives & Risk Management, Rajiv Srivastava, (2013) 4th Edition, Oxford Publication House
4. Kolb W Robert&Overdhal A James, (2009), “Financial Derivatives: Pricing and Risk Management”, John Wiley & Sons,New Jersy
 |
| **Web references:**1. <https://onlinecourses.nptel.ac.in/noc19_mg39/preview> 2. https:/[/www.classc](http://www.classcentral.com/course/swayam-financial-derivatives-risk-management-)e[ntral.com/course/swayam-financial-derivatives-risk-management-](http://www.classcentral.com/course/swayam-financial-derivatives-risk-management-)14056 |

Note: Latest edition of the books may be used

**Mapping of course outcomes with POs and PSOs**

|  |  |  |
| --- | --- | --- |
|  | **POs** | **PSOs** |
|  | **1** | **2** | **3** | **4** | **5** | **6** | **1** | **2** | **3** |
| **CO1** | 2 | 3 | 3 | 3 | 1 | 2 | 3 |  3 | 2 |
| **CO2** | 2 | 2 | 3 | 2 | 3 | 3 | 3 | 1 | 1 |
| **CO3** | 2 | 1 | 1 | 3 | 2 | 2 | 2 | 3 | 3 |
| **CO4** | 1 | 3 | 1 | 3 | 2 | 1 | 2 | 2 | 2 |
| **CO5** | 3 | 2 | 2 | 2 | 2 | 2 | 1 | 1 | 1 |

**Strong - 3 Medium – 2 Low - 1**

**M.Com., International Business**

**First Year Core – IV Semester II**

**STRATEGIC COST MANAGEMENT**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course Code** | **Title of the Course** | **Category** | **L** | **T** | **P** | **O** | **Credits** | **Inst. Hours** | **Marks** |
| **CIA** | **External** | **Total**  |
|  | **STRATEGIC COST MANAGEMENT** |  | 6 | - | - | - | 4 | 6 | 25 | 75 | 100 |

|  |  |
| --- | --- |
|  | **Learning Objectives** |
| 1 | To analyse the aspects of strategic and quality control management |
| 2 | To analyse and select cost control techniques |
| 3 | To apply activity based costing for decision making |
| 4 | To utilise transfer pricing methods in cost determination |
| 5 | To apply cost management techniques in various sectors |

# Course Units

|  |
| --- |
| **UNIT I (18 hrs)****Introduction to Strategic Cost Management**Introduction to Strategic Cost Management (SCM) – Need for SCM – Differences between SCM and Traditional Cost Management - Value Chain Analysis: Meaning and steps - Quality Cost Management: Meaning of Quality and Quality Management – Cost of Quality –Indian Cost Accounting Standard 21 on Quality Control - Introduction to Lean System – Benefits of Lean System – Just in Time (JIT) – Kaizen Costing. |
| **UNIT II(18 hrs)****Cost Control and Reduction**Cost Management Techniques: Cost Control: Meaning and Prerequisites - Cost Reduction: Meaning and Scope – Differences between Cost control and cost reduction - Pareto Analysis: Meaning, importance and applications - Target Costing: Meaning, steps and Principles – Life Cycle Costing: Meaning, Strategies for each stage of product life cycle, Benefits – Learning Curve: Meaning, Learning curve ratio and applications. |
| **UNIT III (18 hrs)****Activity Based Cost Management**Activity Based Cost Management: Concept, Purpose, Stages, Benefits, Relevance in Decision making and its Application in Budgeting – Practical problems. |
| **UNIT IV (18 hrs)****Transfer Pricing**Transfer Pricing: Meaning, Benefits, Methods: Pricing based on cost, Market price on transfer price, Negotiated pricing and Pricing based on opportunity costs – Practical Problems.  |
| **UNIT V (18 hrs)****Cost Management in Agriculture and IT sector**Agriculture Sector: Features, Cost Structure, Cost Management, Tools to measure the performance, Minimum Support Price and International Perspective – Information Technology Sector: Features, Cost Structure, Cost Management and International Perspective.  |

**Course Outcomes**

Students will be able to

|  |  |
| --- | --- |
| 1 | Discuss strategic cost management and QC |
| 2 | Choose the appropriate technique for cost control |
| 3 | Utilise activity based costing in practice |
| 4 | Adopt transfer pricing methods |
| 5 | Build cost structure for Agriculture and IT sector |
| **Books for study:**1. Ravi M Kishore (2018), “Strategic Cost Management”, 5thEdition, TaxmannPublications Pvt. Ltd, New Delhi.
2. Bandgar P. K., (2017), “Strategic Cost Management”, 1stEdition, Himalaya Publishing House Pvt Ltd, Mumbai.
3. Sexena V. K., (2020), “Strategic Cost Management and Performance Evaluation”, 1st Edition, Sultan Chand & Sons, New Delhi.
 |
| **Books for reference:**1. John K Shank and Vijay Govindarajan(2008), Strategic Cost Management, Simon & Schuster; Latest edition, UK
2. JawaharLal, (2015), “Strategic Cost Management”, 1st Edition, Himalaya Publishing House Pvt Ltd, Mumbai.)
3. Arora M. N., (2021), “A Text Book of Cost and Management Accounting”, 11th Edition, Vikas Publishing House Pvt. Ltd., New Delhi.
 |
| **Web references:**1. https://www.accountingtools.com/articles/strategic-cost-management.html#:~:text=

Strategic%20cost%20management%20is%20the,it%20or%20have%20no%20impact.1. <https://ca-final.in/wp-content/uploads/2018/09/Chapter-4-Cost-Management-Techniques.pdf>
2. https://resource.cdn.icai.org/66530bos53753-cp5.pdf
 |

Note: Latest edition of the books may be used

**Mapping of course outcomes with POs and PSOs**

|  |  |  |
| --- | --- | --- |
|  | **POs** | **PSOs** |
|  | **1** | **2** | **3** | **4** | **5** | **6** | **1** | **2** | **3** |
| CO1 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| CO2 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 |
| CO3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 |
| CO4 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 2 | 3 |
| CO5 | 3 | 3 | 1 | 3 | 3 | 3 | 3 | 3 | 3 |

**Strong - 3 Medium – 2 Low - 1**

**M.Com., International Business**

**First Year Core – V Semester II**

**CORPORATE ACCOUNTING**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course****Code** | **Title of the Course** | **Category** | **L** | **T** | **P** | **O** | **Credits** | **Inst. Hours** | **Marks** |
| **CIA** | **External** | **Total**  |
|  | **CORPORATE ACCOUNTING** |  | 6 | - | - | - | 4 | 6 | 25 | 75 | 100 |

|  |  |
| --- | --- |
|  | **Learning Objectives** |
| 1 | To understand the accounting treatment for issue of shares |
| 2 | To determine profits for fire and marine insurance |
| 3 | To prepare consolidated financial statements |
| 4 | To account for price level changes |
| 5 | To adopt financial reporting standards |

# Course Units

|  |
| --- |
| **UNIT 1 (18 hrs)****Issue of Shares and Final Accounts of Companies**Issue of Shares: ESOPs - ESPS - Sweat Equity Shares - Book Building- Buy-back of Shares - Conversion of debentures into shares - Final accounts of Companies as per Schedule III of the Companies Act, 2013 – Managerial remuneration. |
| **UNIT II (18 hrs)****Insurance Company Accounts**Insurance Company Accounts: Types of Insurance - Final accounts of life assurance Companies- Ascertainment of profit- Valuation Balance Sheet-Final accounts of Fire, Marine and miscellaneous Insurance Companies. |
| **Unit III (18 hrs)****Consolidated financial statements**Consolidated financial statements as per AS 21: Consolidated Profit and Loss Account – Minority interest – Cost of control – Capital reserve – Inter-company holdings – Preparation of consolidated Balance Sheet. |
| **UNIT IV (18 hrs)****Contemporary Accounting Methods**Accounting for price level changes – Social responsibility accounting – Human resource accounting - Forensic Accounting. |
| **UNIT V(18 hrs)****Financial reporting**Financial reporting: Meaning, Objectives, Characteristics – Indian Accounting Standards (AS 5, AS 10, AS 19, AS 20) – Corporate Social Responsibility: Meaning, Key provisions of Companies Act, 2013, Accounting for CSR expenditure, Reporting of CSR, Presentation and disclosure in the financial statements. |

**Question pattern: Theory: 20%; Problems: 80%**

**Course Outcomes**

Students will be able to

|  |  |
| --- | --- |
| CO1 | PrepareFinancialStatementsofcompaniesasperscheduleIIIofCompaniesAct,2013 |
| CO2 | Apply the provisions of IRDA Regulations, 2002 in the preparation of final accounts of Life Insurance and General Insurance Companies. |
| CO3 | PrepareConsolidatedFinancialStatementsofHoldingCompaniesinaccordancewithAS21. |
| CO4 | Assess contemporary accounting methods |
| CO5 | ExamineFinancialReporting based on appropriate AccountingStandardsandprovisionsofCompaniesAct2013withrespecttoCorporateSocialResponsibility |

|  |
| --- |
| **Books for study:**1. Gupta R. L. &Radhaswamy M. (2021), “Corporate Accounting – Volume I & II”, 14thEdition, Sultan Chand &Sons, New Delhi.
2. Maheshwari S. N., Sharad K. Maheshwari&Suneel K. Maheshwari, (2022),“Advanced Accountancy - Volume I &II”, 11thEdition, Vikas PublishingHouse Pvt. Ltd., New Delhi.
3. Jain S. P., Narang K. L., SimmiAgrawal and Monika Sehgal (2019), “AdvancedAccountancy - Corporate Accounting – Volume - II”, 22ndEdition, KalyaniPublishers, New Delhi.
4. Reddy T. S. &Murthy A., (2022), “Corporate Accounting – Volume I &II”, 17th Edition, Margham Publications, Chennai.
 |
| **Books for reference:**1. ArulanandamM.A &Raman K.S., (2021), “Advanced Accounting (Corporate Accounting – II)”, 8thEdition, Himalaya Publishing House Pvt Ltd, Mumbai.
2. Shukla M C, Grewal T S and Gupta S C, (2022), “Advanced Accounts Volume II”,19thEdition, Sultan Chand &Sons, New Delhi.
3. Gupta R. L., (2022), “Problems and Solutions in Company Accounts”, 2ndEdition,Sultan Chand &Sons, New Delhi.
 |
| **Web references:**1. https://resource.cdn.icai.org/66550bos53754-p1-cp9.pdf
2. https://resource.cdn.icai.org/66545bos53754-p1-cp4.pdf
3. https://resource.cdn.icai.org/66638bos53803-cp1.pdf
4. <http://ppup.ac.in/download/econtent/pdf/MBA%201st%20sem%20Lecture%20note%20on>%20forensic%20accounting%20by%20Anjali.pdf
 |

Note: Latest edition of the books may be used

**Mapping of course outcomes with POs and PSOs**

|  |  |  |
| --- | --- | --- |
|  | **POs** | **PSOs** |
|  | **1** | **2** | **3** | **4** | **5** | **6** | **1** | **2** | **3** |
| **CO 1** | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 |
| **CO 2** | 3 | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 3 |
| **CO 3** | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 |
| **CO 4** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| **CO 5** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |

**Strong - 3 Medium – 2 Low - 1**

**M.Com., International Business**

**First Year Core – VI Semester II**

**SETTING UP OF BUSINESS ENTITIES**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course Code** | **Title of the Course** | **Category** | **L** | **T** | **P** | **O** | **Credits** | **Inst. Hours** | **Marks** |
| **CIA** | **External** | **Total**  |
|  | **SETTING UP OF BUSINESS ENTITIES** |  | 6 | - | - | - | 4 | 6 | 25 | 75 | 100 |

|  |  |
| --- | --- |
|  | **Learning Objectives** |
| 1 | To understand the startup landscape and its financing |
| 2 | To analyse the formation and registration of Section 8 company |
| 3 | To outline the concept of LLP and business collaboration |
| 4 | To understand the procedure for obtaining registration and license |
| 5 | To create awareness about the legal compliances governing business entities |

# Course Units

|  |
| --- |
| **UNIT I (18 hrs)****Startups in India**Types of business organisations – Factors governing selection of an organisation - Startups – Evolution – Definition of a Startup – Startup landscape in India – Startup India policy – Funding support and incentives – Indian states with Startup policies – Exemptions for startups – Life cycle of a Startup – Important points for Startups – Financing options available for Startups – Equity financing – Debt financing – Venture capital financing – IPO – Crowd funding – Incubators - Mudra banks – Successful Startups in India. |
| **UNIT II (18 hrs)****Not-for-Profit Organisations**Formation and registration of NGOs – Section 8 Company – Definition – Features – Exemptions – Requirements of Section 8 Company – Application for incorporation – Trust: Objectives of a trust – Persons who can create a trust – Differences between a public and private trust – Exemptions available to trusts – Formation of a trust - Trust deed –Society – Advantages – Disadvantages – Formation of a society – Tax exemption to NGOs. |
| **UNIT III (18 hrs)****Limited Liability Partnership and Joint Venture**Limited Liability Partnership: Definition – Nature and characteristics – Advantages and disadvantages – Procedure for incorporation – LLP agreement – Annual compliances of LLP - Business collaboration: Definition – Types – Joint venture: Advantages and disadvantages – Types – Joint venture agreement - Successful joint ventures in India – Special Purpose Vehicle – Meaning – Benefits – Formation. |
| **UNIT IV (18 hrs)****Registration and Licenses**Registration and Licenses: Introduction – Business entity registration – Mandatory registration – PAN – Significance – Application and registration of PAN – Linking of PAN with Aadhar – TAN – Persons liable to apply for TAN – Relevance of TAN – Procedure to apply for TAN – GST: Procedure for registration – Registration under Shops and Establishment Act – MSME registration – Clearance from Pollution Control Board – FSSAI registration and license – Trade mark, Patent and Design registration. |
| **UNIT V (18 hrs)****Environmental Legislations in India**Geographical Indication of Goods (Registration and Protection) Act, 1999: Objectives, Salient Features - The Environmental Protection Act, 1986: Prevention, control and abatement of environmental pollution - The Water (Prevention And Control of Pollution) Act, 1974: The Central and State Boards for Prevention and Control of Water Pollution - Powers and Functions of Boards - Prevention and Control of Water Pollution - Penalties and Procedure- The Air (Prevention and Control of Pollution) Act, 1981: Central and State Boards for The Prevention and Control of Air Pollution - Powers And Functions - Prevention and Control of Air Pollution - Penalties and Procedure.  |

**Course Outcomes**

Students will be able to:

|  |  |
| --- | --- |
| CO 1 | Assess the various avenues of acquiring finance to setup a business entity |
| CO 2 | Recall the legal requirements for Section 8 Company |
| CO 3 | Examine the proceedings for LLP and joint venture |
| CO 4 | Describe the registration and licensing procedure |
| CO 5 | Examine the compliance of regulatory framework |

|  |
| --- |
| **Books for study:**1. Kailash Thakur, (2007) “Environment Protection Law and Policy in India”, 2nd Edition, Deep & Deep Publication Pvt. Ltd., New Delhi.
2. Avtar Singh, (2015), “Intellectual Property Law”, Eastern Book Company, Bangalore
3. Zad N.S and DivyaBajpai, (2022) “Setting up of Business Entities and Closure” (SUBEC), Taxmann, Chennai
4. AmitVohra&RachitDhingra (2022) “Setting Up Of Business Entities & Closure”, 6th Edition, Bharath Law House, New Delhi
 |
| **Books for reference:**1. Setting up of Business Entities and Closure (2021), Module 1, Paper 3, The Institute of Company Secretaries of India, MP Printers, Noida
2. The Air (Prevention and Control of Pollution) Act, 1981, Bare Act, 2022 Edition, Universal/LexisNexis, Noida
3. The Water (Prevention and Control of Pollution) Act, 1974, Bare Act, 2022 Edition, Universal/LexisNexis, Noida
4. Cliff Ennico, (2005) “Small Business Survival Guide Starting Protecting and Securing your Business for Long-Term Success”, Adams Media, USA
5. Daniel Sitarz, (2011) “Sole Proprietorship: Small Business Start-up Kit”, 3rdEdition, ‏Nova Publishing, USA
 |
| **Web references:**1. <https://www.icsi.edu/media/webmodules/FINAL_FULL_BOOK_of_EP_> SBEC\_2018.pdf
2. <https://www.mca.gov.in/MinistryV2/incorporation_company.html> 3)
3. [https://legislative.gov.in/sites/default/files/The%20Limited%20Liability%20 Partnership%20 A](https://legislative.gov.in/sites/default/files/The%20Limited%20Liability%20%20Partnership%20%20A)ct,%202008.pdf
4. https://legislative.gov.in/sites/default/files/A1999-48.pdf
5. <https://www.indiacode.nic.in/bitstream/123456789/6196/1/the_environment_protection_> act%2C1986.pdf
 |

Note: Latest edition of the books may be used

**Mapping of course outcomes with POs and PSOs**

|  |  |  |
| --- | --- | --- |
|  | **POs** | **PSOs** |
|  | **1** | **2** | **3** | **4** | **5** | **6** | **1** | **2** | **3** |
| **CO1** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 1 | 3 |
| **CO2** | 3 | 2 | 2 | 3 | 2 | 3 | 2 | 3 | 3 |
| **CO3** | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 |
| **CO4** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| **CO5** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |

**Strong - 3 Medium – 2 Low - 1**

**M.Com., International Business**

**First Year Elective – III A Semester II**

**CHARTERING AND SHIPBROKING**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | **Subject Name** | **Category** | **L** | **T** | **P** | **O** | **Credits** | **Inst. Hours** | **Marks** |
| **CIA** | **External** | **Total**  |
|  | **CHARTERING AND SHIPBROKING** |  | 4 | - | - | - | 3 | 4 | 25 | 75 | 100 |

|  |  |
| --- | --- |
|  | **LEARNING OBJECTIVES** |
| 1 | To learn thenature,principlesand terminologyofChartering |
| 2 | Tounderstandthe roleofbrokers andtheir functions. |
| 3 | Toexplorevarioustypeof charters. |
| 4 | Tolearnabout Freightandhirecalculations. |
| 5 | To impart knowledge on individual rights, responsibilities and liabilities |

# COURSE UNITS

|  |
| --- |
| **UNIT I (12 hrs)****Principles of Chartering**Introduction to Chartering: Chartering-Voyage Charter-Time Charter-Chartering Negotiations-Chartering and the internet-Charter Parties-Construction of voyage charter parties-Loading place and cargo-Loading rates-Lay days and cancelling date- Cost of loading and discharge-Bill of lading-Terminology and abbreviations-Time charter-The agents influence upon the charter-The port agents’ role in charter party negotiations. |
| **UNIT II (12 hrs)****Dry Cargo Chartering** Dry Cargo Trades & Ships- Dry Cargo ship tonnages, Loadline, Dimensions and cargoes-Propulsion-Cargo—Ship Documents and Classification-Classification-Freight Markets and Market Practice-The Baltic Exchange-Methods of ship employment- Chartering negotiations -Offering and countering- Charter parties-Subjects-Freight Derivatives for Dry cargo. |
| **UNIT III (12 hrs)****Tanker Chartering** Tanker Chartering Trade & Ships-Geography for tanker chartering-The Market structure-Origin and use of world scale-Average freight rate Assessment-Factors influencing the Freight Markets-Oil Demand-New building Activity-Tanker Scrapping- Chartering Market Practice-Cargo description-World scale hours terms and conditions-Production of charter party-Demurrage and dispatch-Contract of Affreightment-Tenders. |
| **UNIT IV (12 hrs)****Financial Elements of Dry cargo Charter Parties** Voyage Chartering-Cargo size-Alternative means of calculating freight-Dead freight- Freight Taxes-Commissions and Brokerages-International Brokers Commission Contract-Time Chartering-Voyage Estimating-Computerization-Estimate form Itinerary -cargo quantity-Expenses-Income-Result-Time Charter Estimating-smaller tonnage. |
| **UNIT V (12 hrs)****Financial Elements of Tanker Charter Parties** Freight-Demurrage-Commissions-Methods of Freight Payment-Arbitration-Warranty of Authority-Bills of lading-Freight Futures for Tankers-Voyage Estimating-Route-Port Time-Bunkers-Port Disbursements-Insurance and Crew Expenses-Lump sum rate- Time charter |

## **COURSEOUTCOMES**

**Studentswillbeableto:**

|  |  |
| --- | --- |
| CO 1 | Recollect the nature, principles and terminology of Chartering |
| CO 2 | Explain importance of brokers in chartering and their functions. |
| CO 3 | Examine various types of charters. |
| CO 4 | Evaluate Freight and hire calculations |
| CO5 | Analyze Individual rights, responsibilities and liabilities |

|  |
| --- |
| **Books for study:**1. ICS *International Chamber of Shipping* Publication(2014) Dry Cargo Chartering2. ICS *International Chamber of Shipping* Publication (2014) Tanker Chartering.3. Introduction to shipping, institute of charted ship brokers. |
| **Books for reference:**1. METAXAS, B. N. (2004)The Economics of Tramp Shipping. Athlone Press.2. LARS GORTON, (2003) Ship broking and Chartering Practice. Seventh Edition, Lloyds3. Witherby seamanship international limited - second edition.4. H. Williams Chartering Documents,(*1996*) *3rd edition* , London , *LLP* Limited. |
| **Web references:**1. http://www.ics.org.uk/2. http://www.asba.org/education/shipbroking-and-chartered-vessel- operations/ |

**Mapping of course outcomes with POs and PSOs**

|  |  |  |
| --- | --- | --- |
|  | **POs** | **PSOs** |
|  | **1** | **2** | **3** | **4** | **5** | **6** | **1** | **2** | **3** |
| **CO1** | 3 | 3 | 1 | 3 | 1 | 2 | 1 |  1 | 2 |
| **CO2** | 2 | 2 | 3 | 1 | 3 | 3 | 3 | 2 | 1 |
| **CO3** | 2 | 1 | 2 | 3 | 2 | 2 | 2 | 3 | 3 |
| **CO4** | 1 | 3 | 1 | 3 | 2 | 1 | 2 | 2 | 2 |
| **CO5** | 3 | 2 | 2 | 2 | 2 | 2 | 1 | 1 | 1 |

**Strong - 3 Medium – 2 Low - 1**

**M.Com., International Business**

**First Year Elective – III B Semester II**

**SOCIAL MEDIA MARKETING**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | **Subject Name** | **Category** | **L** | **T** | **P** | **O** | **Credits** | **Inst. Hours** | **Marks** |
| **CIA** | **External** | **Total**  |
|  | **SOCIAL MEDIA MARKETING** |  | 6 | - | - | - | 4 | 6 | 25 | 75 | 100 |

|  |  |
| --- | --- |
|  | **Learning Objectives** |
| 1 | To understand the fundamentals of social media and viral marketing  |
| 2 | To create awareness about the dynamics of Facebook marketing |
| 3 | To utilize Instagram marketing for increasing the size of social communities and accurately targeted audience  |
| 4 | To strengthen engagement strategies and increase customer loyalty by using Pinterest |
| 5 | To impart knowledge about use of LinkedIn as a potential tool for career advancement  |

 **Course Units**

|  |
| --- |
| **UNIT I (12 hrs)****Introduction to Social Media Marketing** Social Media marketing – Meaning - Scope of Social Media - Social Media Statistics –Developing a Social Media communications Strategy – Viral marketing – Advantages and disadvantages of social media marketing – Best practice in planning and managing viral marketing - Impact of Social Media on SEO. |
| **UNIT II (12 hrs)****Facebook Marketing**Introduction to Facebook - Creating an Account in Facebook - Creating a Facebook Business Page - Facebook page optimization - Facebook Contest - Ideas for Facebook Contests - Facebook groups - Group privacy, Managing notifications, Membership approvals - Customizing face book groups: Web Address, Group Colour, Badges - Social Media Optimization Checklist for Facebook. |
| **UNIT III (12 hrs)****Instagram Marketing** Creating an Instagram account - Instagram marketing for brands and for influencers – Importance of Instagram Marketing - Instagram algorithm - Turning influencer on Instagram - Utilising Instagram to get the best results - Creating an Instagram account to skyrocket conversion - Types of Instagram Account (Personal account vs Professional account) - Importance of Instagram stories - Choosing a Niche audience for Instagram account. |
| **UNIT IV (12 hrs)****Pinterest Marketing**Pinterest -Terms used in Pinterest -Pins and Boards - Advantages of Pinterest - Setting up a Pinterest Business Account- Enabling Rich Pins on Pinterest - Different types of Rich Pins - Creating a Vertical Pin for Pinterest Using Canva- Publishing a Pin on Pinterest-Pinterest SEO – Importance of Pinterest SEO - Making Pinterest Account Ready for SEO - Pinterest SEO Traffic Factors. |
| **UNIT V (12 hrs)****LinkedIn Marketing** LinkedIn Marketing - An overview of LinkedIn - Benefits of LinkedIn Network - Creating LinkedIn profile - Optimizing LinkedIn profile – Significance of an appropriate profile Photo and background image - Creating a memorable headline - Crafting an ideal Summary in LinkedIn - Skills and endorsements - Recommendations in LinkedIn. |

 **Course Outcomes:**

 Studentswillbeableto:

|  |  |
| --- | --- |
| CO 1 | Recognise the power of social media for the organic promotion of business or service. |
| CO 2 | Identify Facebook as a medium for connecting to a large audience |
| CO 3 | Develop the skills required to become an influencer through Instagram |
| CO 4 | Design a successful social media presence through Pinterest |
| CO 5 | Create a career appropriate profile appealing to prospective employers in LinkedIn |
| **Books for study:**1. Carlos Gil, (2020), "The End of Marketing: Humanizing Your Brand in the Age of Social Media and AI", Kogan Page, London.
2. Miri Rodriguez, (2020), "Brand Storytelling: Put Customers at the Heart of Your Brand Story", Kogan Page, London.
3. Gail Z. Martin, (2018), "The Essential Social Media Marketing Handbook: A New Roadmap for Maximizing Your Brand, Influence and Credibility", Rupa Publications, New Delhi.
4. Dan Zarella, (2017), "The Social Media Marketing Book", 1st Edition, Shroff/O'Reilly, Mumbai.
5. Michael Branding, (2021), "Social Media Marketing", Notion Press, Chennai.
 |
| **Books for reference:**1. Jason McDonald, (2020), 'Social Media Marketing Workbook: How to Use Social Media for Business", Independently Published.
2. David Meerman Scott and Reiko Scott, (2020), "Fanocracy: Turning Fans into Customers and Customers into Fans", Portfolio Publishing, United Kingdom.
3. Barry Connelly, (2020), "Digital Trust: Social Media Strategies to Increase Trust and Engage Customers", Bloomsburg Business, USA.
 |
| **Web references:**1. https://www.wordstream.com/social-media-marketing
2. https://sendpulse.com/support/glossary/facebook-marketing
3. https://later.com/training/instagram-marketing/
 |

 **Mapping of course outcomes with POs and PSOs**

|  |  |  |
| --- | --- | --- |
|  | **POs** | **PSOs** |
|  | 3 | 3 | 1 | 3 | 1 | 2 | 1 | 1 | 2 |
| **CO1** | 2 | 2 | 3 | 1 | 3 | 3 | 3 | 2 | 1 |
| **CO2** | 2 | 1 | 2 | 3 | 2 | 2 | 2 | 3 | 3 |
| **CO3** | 1 | 3 | 1 | 3 | 2 | 1 | 2 | 2 | 2 |
| **CO4** | 3 | 2 | 2 | 2 | 2 | 2 | 1 | 1 | 1 |
| **CO5** | 3 | 3 | 1 | 3 | 1 | 2 | 1 | 1 | 2 |

**Strong - 3 Medium – 2 Low - 1**

**M.Com., International Business**

**First Year Elective – IV A Semester II**

**INTERNATIONALSHIPPINGAND LOGISTICS**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | **Subject Name** | **Category** | **L** | **T** | **P** | **O** | **Credits** | **Inst. Hours** | **Marks** |
| **CIA** | **External** | **Total**  |
|  | **INTERNATIONALSHIPPINGANDLOGISTICS** |  | 4 | - | - | - | 3 | 4 | 25 | 75 | 100 |

|  |  |
| --- | --- |
|  | **LEARNING OBJECTIVES** |
| 1 | To understandthenatureof International Contracts. |
| 2 | To understand the importance of consideration in the performance and breach of contract. |
| 3 | To identify the difference between valid, void and voidable contract. |
| 4 | To create knowledge on Regulations relating to cargoes, dangerous and Hazardous cargoes. |
| 5 | To learn documentation procedure. |

# COURSE UNITS

|  |
| --- |
| **UNIT I (12 hrs)****Functions of Shipping** Ship: Types of ships - Principal dimensions - Ship’s tonnages (GT, NT, DWT) - Cargo carrying capacity. Ship owners, operators and managers: Ship manager - Structure of ship owning and management organizations - Ship's personal - Agents. |
| **UNIT II (12 hrs)****Ship Registration, Classification and Insurance**Modes of entry into international business – Registration - Types of registries - Flag - Classification - Port State Control - Inspections - Surveys - Conditions of survey and inspections - Other surveys. Insurance: Hull and machinery insurance - General average - Salvage - Third party recoveries - Claims and handling - Protection and indemnity. |
| **UNIT III (12 hrs)****Logistics**Logistics-Logistics and Competitive Strategy-Competitive advantage- Gaining competitive advantage through logistics-The mission of logistics management-The Supply chain and competitive performance-The changing logistics environment. |
| **UNIT IV (12 hrs)****Cargo and Geographic Factors** Dry cargoes - Non-bulk dry cargoes - Stowage factors - Dangerous cargo and IMDG Code - Bills of lading and cargo claims - Liquid cargoes - Tank cleaning - Petroleum 63 products - Chemicals - Liquid gas carriers - Ullage, deadfreight and slack tanks - Geography and metrology - Routing services - Load lines |
| **UNIT V (12 hrs)****Crew Management and Ship Manager’s Legal Relations** Crew management: Recruitment, training and placement of officers and crew on board - Marine crew travel - Compliance of ISPS code - Knowledge management on board and on shore. Ship manager’s legal relations: Management contracts - Legal problems - Arrest in Rem - Freezing orders - Freight and hire payments - Dealing with Port Agents and Chartering Brokers. |

## **COURSEOUTCOMES**

**Studentswillbeableto:**

|  |  |
| --- | --- |
| CO 1 |  Understand and evaluate provisions of International CISG |
| CO 2 | Explain the difference between valid, void and voidable con |
| CO 3 | Recollect Regulations relating to cargoes, dangerous and Hazardous cargoes |
| CO 4 | Evaluate the documentation procedure. |
| CO5 | Understand the commercial, operational and technical components of ship management |

|  |
| --- |
| **Books for study:**1. John,Benny,(2019) "Handbook of Logistics, Shipping & Commercial Terminologies", Chennai, Notion Press. I.
2. ICS (2011/12), International Chamber of *Shipping* Publications. (2011/12), Ship Operations and Management. London, UK
3. LUNY.H.V., LAI K.-H., CHENG T.C.E. CHENG. (2010), Shipping and Logistics Management.” Springer, U.K.
 |
| **Books for references:**1. Donald Ball, Michael Geringer, Michael Minor & Jeanne McNett, International Business: The Challenge of Global Competition- McGraw Hill, NewYork.
2. Alan M Rugman& Simon Collinson, International Business: Pearson Education, Singapore.
3. JOHN. W. DICKE. (2014), Reeds 21st Century Ship Management. Bloomsbury Publishing, U.K
4. SarikaKulkarni (2004): Supply Chain Management, Tata Mc- Ashok Sharma Graw Hill Publishing Co Ltd., New Delhi,
5. David J. Bloomberg, Stephen (2003) LeMay& : Logistics, Prentice-Hall of India Pvt Joe B. Hanna Ltd.,New Delhi.
6. KrishnaveniMuthiah (1999): Logistics Management & World Sea borne Trade, Himalaya Publishing House, Mumbai
 |
| **Web references:**1. www.consulting.xerox.com/case-studies/...shipping-co/enus.html (International Shipping Company Case Study)
2. www.sugarcrm.com/industry/shipping-and-transport/case-study(CRM Shipping and Transport Case Studies)
 |

**Mapping of course outcomes with POs and PSOs**

|  |  |  |
| --- | --- | --- |
|  | **POs** | **PSOs** |
|  | **1** | **2** | **3** | **4** | **5** | **6** | **1** | **2** | **3** |
| **CO1** | 3 | 3 | 2 | 3 | 3 | 2 | 1 |  1 | 2 |
| **CO2** | 2 | 2 | 3 | 1 | 3 | 3 | 3 | 2 | 1 |
| **CO3** | 2 | 1 | 2 | 3 | 2 | 2 | 2 | 3 | 3 |
| **CO4** | 1 | 3 | 1 | 3 | 2 | 1 | 2 | 2 | 2 |
| **CO5** | 3 | 2 | 2 | 2 | 2 | 2 | 1 | 1 | 1 |

**Strong - 3 Medium – 2 Low - 1**

**M.Com., International Business**

**First Year Elective – IV B Semester II**

**BUSINESS ETHICS AND CORPORATE SUSTAINABILITY**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course Code** | **Title of the Course** | **Category** | **L** | **T** | **P** | **O** | **Credits** | **Inst. Hours** | **Marks** |
| **CIA** | **External** | **Total**  |
|  | **BUSINESS ETHICS AND CORPORATE SUSTAINABILITY** |  | 4 | - | - | - | 3 | 4 | 25 | 75 | 100 |

|  |  |
| --- | --- |
|  | **Learning Objectives** |
| 1. | To understand the concept and importance of business ethics |
| 2. | To enable ethical decision making based on various theories |
| 3. | To gain knowledge on moral issues relating to business, marketing, advertising, finance, HR and environmental protection |
| 4. | To understand the concepts of corporate sustainability  |
| 5. | To analyse sustainability information and prepare reports |

# Course Units

|  |
| --- |
| **UNIT I (12 hrs)****Introduction to Business Ethics** Business Ethics - n Meaning and Definition of Ethics - Nature of Business Ethics - Role and importance of Business Ethics and values in Business - Causes of unethical behaviour - Ethical issues. |
| **UNIT II (12 hrs)****Ethical Theories**Ethical Decision Making **-** Decision Making (Normal Dilemmas and problems) - Application of Ethical Theories in Business - Traditional Ethical Theories - Utilitarianism, - Ethical Egoism - Ethics of Duties - Normative Theories of Business Ethics - Stakeholder Theory - Stockholder Theory - Lawrence Kohlberg’s Theory Model Development. |
| **Unit III (12 hrs)****Moral Issues in Business**Moral Issues in Business - Importance of moral issues and reasoning - Whistle Blowing - Kinds of Whistle Blowing - Ethical issues in functional areas of business.Marketing and Advertising **-** Truth in Advertising - Manipulation – Coercion - Trade Secrets - Corporate disclosure - Insider trading.Finance -Fairness’ and efficiency in Financial Market – Greenmail - Golden Parachute.HR: Workers Rights and Duties - Work place Safety - Sexual Harassment-Equal Employment Opportunity- Preferential hiring.Environmental Protection - Safety and acceptable risk- Environmental Harm, Pollution and its Control– Product Safety and Corporate Liability. |
| **UNIT IV (12 hrs)****Corporate Sustainability** Corporate Sustainability - Concepts of sustainability - Social, Environmental and Economic dimensions - Sustainability in a business context.Principles of Sustainable Development: History and emergence of the concept of Sustainable Development - Definitions, Environmental issues and crisis, Resource degradation, Greenhouse gases, Desertification, Social insecurity, Industrialization, Globalization and Environment.  |
| **UNIT V (12 hrs)****Sustainability Reporting**Sustainability Reporting - Investors, customers, government and media- Disclosing sustainability information – report and website - Transparency and Accountability - One Report movement – Financial and non-financial together - Triple bottom line concept for Sustainable Business - Sustainability Reporting: Flavour of GRI, BRR, BRSR.  |

## **CourseOutcomes**

Studentswillbeableto:

|  |  |
| --- | --- |
| CO 1 | Apply the concepts of business ethics in practice |
| CO 2 | Demonstrate and recommend ethical decision making by applying various theories |
| CO 3 | Critically evaluate moral issues relating to business, marketing, advertising, finance, HR and environmental protection |
| CO 4 | Discuss the concepts of corporate sustainability  |
| CO 5 | Construct reports disclosing sustainability information |

|  |
| --- |
| **Books for study:**1. Muraleedharan K P and Satheesh E K (2021), “Fernando’s Business Ethics and Corporate Governance”, 3rd Edition., Pearson India Education Services Pvt. Ltd, Noida
2. John G. Cullen (2022), “Business, Ethics and Society: Key Concepts, Current Debates and Contemporary Innovations”, Sage Publications Pvt. Ltd, New Delhi
3. Khanka S S (2013), “Business Ethics and Corporate Governance (Principles and Practice)”, 1st Edition, S.Chand& Co. Ltd., New Delhi
 |
| **Books for reference:**1. ICSI Study Material, “Governance, Risk Management, Compliances and Ethics”, New Delhi
2. David Chandler (2016), “Strategic Corporate Social Responsibility: Sustainable Value Creation”, 4th Edition., Sage Publications Pvt. Ltd, New Delhi
3. Mandal S K (2017), “Ethics in Business and Corporate Governance”, 2nd Edition., McGraw Hill Education, India
 |
| **Web references:**1. [https://www.icsi.edu/media/website/BUSINESS%20MANAGEMENT%](https://www.icsi.edu/media/website/BUSINESS%20MANAGEMENT%25) 20ETHICS%20& %20EN TREPRENEURSHIP.pdf
2. https://ddceutkal.ac.in/Syllabus/BECG-MBA.pdf
3. https://sdgs.un.org/topics/desertification-land-degradation-and-drought
4. https://sdgs.un.org/sites/default/files/documents/1387bp\_ccInNSDS.pdf
5. https://wedocs.unep.org/handle/20.500.11822/9435
 |

Note: Latest edition of the books may be used

**Mapping of course outcomes with POs and PSOs**

|  |  |  |
| --- | --- | --- |
|  | **POs** | **PSOs** |
|  | **1** | **2** | **3** | **4** | **5** | **6** | **1** | **2** | **3** |
| CO1 | 3 | 3 | 3 | 2 | 2 | 3 | 2 | 1 | 3 |
| CO2 | 3 | 3 | 3 | 2 | 2 | 3 | 2 | 1 | 3 |
| CO3 | 3 | 3 | 3 | 2 | 2 | 3 | 2 | 1 | 3 |
| CO4 | 2 | 2 | 2 | 3 | 3 | 3 | 3 | 3 | 3 |
| CO5 | 2 | 2 | 2 | 3 | 3 | 3 | 3 | 3 | 3 |

**Strong - 3 Medium – 2 Low - 1**

**M.Com., International Business**

**Second Year Core – VII Semester III**

**TAXATION**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course Code** | **Title of the Course** | **Category** | **L** | **T** | **P** | **O** | **Credits** | **Inst. Hours** | **Marks** |
| **CIA** | **External** | **Total**  |
|  | **TAXATION** |  | 6 | - | - | - | 4 | 6 | 25 | 75 | 100 |

|  |  |
| --- | --- |
|  | **Learning Objectives** |
| **1** | To identify deductions from gross total income and computation of income for different classes of assessees |
| **2** | To understand the procedure for filing of returns and tax planning |
| **3** | To analyse the structure on international business taxation |
| **4** | To assess Goods and Services Tax and filing GST returns |
| **5** | To compute customs duty as per Customs Act |

# Course Units

|  |
| --- |
| **UNIT I (18 hrs)****Assessment of persons**Tax Exemptions for Agricultural Income - Deductions to be made in computing total income (80G, 80GGB & 80GGC, 80IA, 80IAB, 80IAC, 80IB, 80IBA, 80ID, 80IE, 80JJA, 80JJAA, 80LA, 80M, 80P, 80PA) – Assessment of Firms, AOP, BOI, Company and Co-operative society. |
| **UNIT II (18 hrs)****Tax Returns and Tax planning**Return of income: Statutory obligation, Return Forms, Time for filing of return, Revised return, Modified return–Assessment -Tax Deducted at Source - Advance payment of Tax: Persons liable to pay, Due date, Computation - Payment in pursuance of order of Assessing Officer, Consequences on non-payment. – Tax planning, Tax avoidance and Tax evasion - Tax planning and specific management decisions: Make or buy, Own or lease, Retain or replace, Shut down or continue. |
| **UNIT III (18 hrs)****International business taxation**International business taxation - Taxation of Non-resident - Double taxation relief - Transfer pricing and other anti-avoidance measure - Application and interpretation of tax treaties - (Double taxation avoidance agreement - DTAA) - Equalization levy. |
| **UNIT IV (18 hrs)****Goods and Services Tax**Goods and Services Tax: GST Act, 2017 - Registration – Procedure for registration under Schedule III – Amendment of registration – Rates of Tax of IGST, CGST, SGST/UGTST- Assessment of GST- Self-assessment – Provisional assessment – Scrutiny of returns – Assessment of non filers of returns – Assessment of unregistered persons – Assessment in certain special cases – Tax Invoice – Credit and Debit Notes – Payment of Tax – Input Tax Credit - Anti profiteering –- Filing of Returns- Penalties – Prosecution – Appeal and Revision. |
| **UNIT V (18 hrs)****Customs Act, 1962**Customs Act, 1962: Important Definitions – Basics – Importance of Customs Duty – Constitutional authority for levy of Customs Duty – Types of Customs Duty – Prohibition of Importation and Exportation of goods – Valuation of goods for Customs Duty – Transaction Value – Assessable Value – Computation of Assessable Value and Customs Duty. |

**Course Outcomes**

**Students will be able to:**

|  |  |
| --- | --- |
| CO 1 | Estimate taxable income |
| CO 2 | File returns and plan taxes |
| CO 3 | Illustrate the nuances of international business taxation |
| CO 4 | Apply the provisions of GST |
| CO 5 | Assess the provisions of Customs Act |

|  |
| --- |
| **Books for study:**1. VinodSinghania and KapilSinghania, Direct Taxes Law & Practice Professional Edition, Taxmann Publications, New Delhi
2. Mehrotra H.C. and Goyal S.P, Income Tax including Tax Planning &Management, SahityaBhawan Publications, Agra
3. Sekar G, “Direct Taxes” - A Ready Refresher, Sitaraman C.& Co Pvt.Ltd., Chennai.
4. Balachandran V, (2021) Textbook of GST and Customs Law, Sultan Chand and Sons, New Delhi
5. VandanaBangar andYogendraBangar, “Comprehensive Guide to Taxation”(Vol.I and II),AadhyaPrakashan, Prayagraj(UP).
 |
| **Books for reference:**1. Sha R. G. and Usha Devi N.,(2022) “Income Tax” (Direct and Indirect Tax), HimalayaPublishing House,Mumbai.
2. GirishAhuja and Ravi Gupta, “Practical Approach to Direct and Indirect Taxes: Containing Income Tax and GST”, Wolters Kluwer India Private Limited
3. Swetha Jain, GST Law & Practice, Taxmann Publishers Pvt.Ltd, Chennai.
4. Daty V.S., “GST - Input Tax Credit”,Taxmann Publishers, Chennai.
5. AnuragPandy,“Law & Practices of GST and Service Tax”- Sumedha Publication House, New Delhi.
 |
| **Web references:**1. https://www.icsi.edu/media/webmodules/16112021\_Advance\_Tax\_Laws.pdf
2. <https://www.icsi.edu/media/webmodules/Final_Direct_Tax_Law_17_12_2020.pdf>
3. https://www.icsi.edu/media/webmodules/TL\_Final\_pdf\_25102021.pdf
 |

Note: Latest edition of the books may be used

**Mapping of course outcomes with POs and PSOs**

|  |  |  |
| --- | --- | --- |
|  | **POs** | **PSOs** |
|  | **1** | **2** | **3** | **4** | **5** | **6** | **1** | **2** | **3** |
| **CO1** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 3 |
| **CO2** | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 3 |
| **CO3** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 3 |
| **CO4** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 3 |
| **CO5** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |

**Strong - 3 Medium – 2 Low - 1**

**M.Com., International Business**

**Second Year Core – VIII Semester III**

**RESEARCH METHODOLOGY**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course Code** | **Title of the Course** | **Category** | **L** | **T** | **P** | **O** | **Credits** | **Inst. Hours** | **Marks** |
| **CIA** | **External** | **Total**  |
|  | **RESEARCH METHODOLOGY** |  | 6 | - | - | - | 4 | 6 | 25 | 75 | 100 |

|  |  |
| --- | --- |
|  | **Learning Objectives** |
| 1 | To understand the fundamentals of research  |
| 2 | To construct theoretical design and formulate hypotheses |
| 3 | To evaluate the data collection techniques |
| 4 | To perform parametric and non-parametric tests |
| 5 | To enhance report writing skills and develop ethical conduct in research |

# Course Units

|  |
| --- |
| **UNIT I (18 hrs)****Introduction to Research Methodology**Research: Definition – Objectives – Motivations for research – Types of research – Maintaining objectivity in research – Criteria of good research – Applications of research in business - Formulating a research problem – Literature Review – Reasons for review – Reference management tools - Identification of research gap – Framing of objectives. |
| **UNIT II (18 hrs)****Hypothesis Testing and Research Design**Hypothesis – Formulation of hypothesis – Testing of hypothesis – Type I and Type II errors – Research design – Types of research design - Methods of data collection: Census, Sample survey, Case study – Sampling: Steps in sampling design, Methods of sampling – Testing of reliability and validity – Sampling errors. |
| **UNIT III (18 hrs)****Data Collection**Variable: Meaning and types - Techniques of data collection – Primary data: Meaning, Advantages and limitations – Techniques: Interview, Schedule, Questionnaire, Observation – Secondary Data: Meaning and sources.  |
| **UNIT IV (18 hrs)****Data Analysis**Data Analysis – Uni-variate Analysis: Percentile, Mean, Median, Mode, Standard deviation, Range, Minimum, Maximum, Independent sample t-test – Bi-variate analysis: Simple correlation, Simple Regression, Chi-square, Paired samples t-test, ANOVA, Man-Whitney test – Wilcoxon signed rank test – Kruskal Wallis test (Simple problems)Multi Variate Analysis: Multiple Correlation, Multiple Regression, Factor Analysis, Friedman’s test, Cluster analysis, Confirmatory Factor Analysis (CFA), Structural Equation Modelling (SEM), Multiple Discriminant Analysis.  |
| **UNIT V (18 hrs)****Preparation of Research Report**Report preparation – Guidelines and precautions for interpretation – Steps in Report writing - Style of research reports (APA, MLA, Anderson, Harvard) – Mechanics of report writing – Ethics in Research – Avoiding plagiarism – Plagiarism checker tools – Funding agencies for business research.  |

**Question pattern: Theory: 80%; Problems: 20%**

**Course Outcomes**

Students will be able to:

|  |  |
| --- | --- |
| CO 1 | Recall the research concepts and recognise the research problem |
| CO 2 | Formulate research hypothesis and determine the sample size |
| CO 3 | Select appropriate method for data collection |
| CO 4 | Make inferences based on statistical tests |
| CO 5 | Draft a research report avoiding plagiarism |

|  |
| --- |
| **Books for study:**1. Tripathi, (2014) “Research Methodology in Management and Social Sciences”. Sultan Chand & Sons, New Delhi.
2. Kothari C.R and GauravGarg, (2020) “Research Methodology” – Methods and Techniques. New Age International (P) Limited, New Delhi.
3. Krishnaswami and Ranganathan, (2011) “Methodology of Research in Social Sciences”, Himalaya Publishing House, Mumbai.
 |
| **Books for reference:**1. Donald R. Cooper, Pamela S. Schindler and J.K.Sharma, “Business Research

Methodology”, 12th Edition, Tata Mcgraw Hill, Noida (UP).1. SashiK.Guptha and ParneetRangi,(2018) “Research Methodology” , Kalyani

Publisher, Ludhiana.1. Sharma R D and HardeepChahal, (2004) “Research Methodology In Commerce and Management”, Anmol Publications, New Delhi
 |
| **Web references:**1. [https://www.cartercenter.org/resources/pdfs/health/ephti/library/lecture\_notes/health\_ science\_students/ln\_research\_method\_final.pdf](https://www.cartercenter.org/resources/pdfs/health/ephti/library/lecture_notes/health_%20science_students/ln_research_method_final.pdf)
2. https://ccsuniversity.ac.in/bridge-library/pdf/MPhil%20Stats%20Research%20Methodology-Part1.pdf
3. https://prog.lmu.edu.ng/colleges\_CMS/document/books/EIE%20510%20LECTURE%20N

OTES%20first.pdf1. https://www.statisticssolutions.com/academic-research-consulting/data-analysis-plan/
 |

Note: Latest edition of the books may be used

**Mapping of course outcomes with POs and PSOs**

|  |  |  |
| --- | --- | --- |
|  | **POs** | **PSOs** |
|  | **1** | **2** | **3** | **4** | **5** | **6** | **1** | **2** | **3** |
| **CO1** | 3 | 3 | 3 | 2 | 2 | 3 | 2 | 3 | 3 |
| **CO2** | 3 | 3 | 3 | 2 | 2 | 3 | 2 | 3 | 3 |
| **CO3** | 3 | 3 | 3 | 2 | 2 | 3 | 2 | 3 | 3 |
| **CO4** | 3 | 3 | 3 | 2 | 2 | 3 | 2 | 3 | 3 |
| **CO5** | 3 | 3 | 3 | 2 | 2 | 3 | 2 | 3 | 3 |

**Strong - 3 Medium – 2 Low - 1**

**M.Com., International Business**

**Second Year Core–IX Semester III**

**COMPUTERS IN BUSINESS**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course Code** | **Title of the Course** | **Category** | **L** | **T** | **P** | **O** | **Credits** | **Inst. Hours** | **Marks** |
| **CIA** | **External** | **Total**  |
|  | **COMPUTERS IN BUSINESS** |  | 2 | - | 4 | - | 4 | 6 | 25 | 75 | 100 |

|  |  |
| --- | --- |
|  | **Learning Objectives** |
| 1 | To understand the fundamentals of SPSS |
| 2 | To compare the values obtained in t-test and ANOVA |
| 3 | To perform regression and non-parametric tests |
| 4 | To create company, groups and ledgers and obtain financial statements using Tally Prime |
| 5 | To understand inventory management and account for goods and services tax |

# Course Units

|  |
| --- |
| **UNIT I (18 hrs)****Introduction to SPSS**Opening a data file in SPSS – Variable view – Data view – Entering data into the data editor – Saving the data file– Table creation – Descriptive statistics: Percentile values, Measures of central tendency, Measures of dispersion, Distribution – Cronbach’s Alpha test – Charts and graphs - Editing and copying SPSS output. |
| **UNIT II(18 hrs)****Parametric Tests in SPSS**Compare means: One-sample t-test, Independent Samples t-test, Paired-samples t-test and One-way ANOVA, Two-way ANOVA - Correlation: Bi-variate, Partial and Multiple. Simple linear regression. |
| **UNIT III (18 hrs)****Non-parametric Tests in SPSS**Chi-square test - Mann Whitney’s test for independent samples – Wilcoxon matched pairs sample test– Friedman’s test – Wilcoxon signed rank test – Kruskal Wallis test |
| **UNIT IV (18 hrs)****Introduction to Tally Prime**Tally Prime: Introduction – Starting Tally Prime – Creation of a Company - Selecting company - Shutting a company - Altering company– Creating Accounting groups and ledgers – Vouchers – Practical problems for a new and existing business and not-for profit organisation. Accounting reports: Introduction – Displaying Trial balance, Profit and Loss Account, Balance sheet, Day book, Purchase register, Sales register, Cashflow/Funds flow and ratio analysis – Practical problems. |
| **UNIT V (18 hrs)****Inventory and GST in Tally Prime**Inventory: Introduction to Inventory Masters – Creation of stock group – Creation of Godown – Creation of unit of measurement – Creation of stock item – Entering inventory details in Accounting vouchers – Practical problems. GST: Introduction – Enabling GST – Defining tax details – Entries in Accounting vouchers – View invoice report – Practical problems. |

**Question Pattern: 100% Practical**

**Course Outcomes**

Students will be able to:

|  |  |
| --- | --- |
| **CO 1** | Create data file in SPSS |
| **CO 2** | ExamineMeans of samples  |
| **CO 3** | Conduct non-parametric tests |
| **CO 4** | Create a company, form groups and get automated financial statements  |
| **CO 5** | Automate inventory management and GST filing |

|  |
| --- |
| **Books for study:**1. SundaraPandian.P, Muthulakshmi. S &Vijayakumar, T (2022), Research Methodology &Applications of SPSS in Social Science Research, Sultan Chand & Sons, New Delhi
2. Morgan George. A, Barrett C Karen, Leech L Nancy and Gloeckner Gene W (2019), IBM SPSS for Introductory Statistics, Routledge, 6th Edition, U.K
3. Official Guide to Financial Accounting using TallyPrime (2021), BPB Publication, Delhi
4. Chheda Rajesh, U (2020), Learn Tally Prime, Ane Books, 4th Edition, New Delhi
 |
| **Books for reference:**1. Kulas John, Renata Garcia Prieto Palacios Roji, Smith Adams (2021), IBM SPSS Essentials: Managing and Analysing Social Sciences Data, 2nd Edition, John Wiley & Sons Inc., New York
2. Rajathi. A, Chandran. P (2011), SPSS for You, MJP Publishers, Chennai
3. SangwanRakesh (2022), Learn Tally Prime in English, Ascend Prime Publication, Pilani
4. LodhaRoshan (2022), Tally Prime with GST Accounting, Law Point Publication, Kolkata
 |
| **Web references:**1. https://www.spss-tutorials.com/basics/
2. https://www.tallyclub.in/
3. https://tallysolutions.com/business-guides/inventory-management-in-tally-erp9/
 |

Note: Latest edition of the books may be used

**Mapping of course outcomes with POs and PSOs**

|  |  |  |
| --- | --- | --- |
|  | **POs** | **PSOs** |
|  | **1** | **2** | **3** | **4** | **5** | **6** | **1** | **2** | **3** |
| **CO 1** | 2 | 3 | 2 | 2 | 3 | 3 | 2 | 3 | 3 |
| **CO 2** | 3 | 3 | 2 | 2 | 3 | 3 | 2 | 3 | 3 |
| **CO 3** | 3 | 3 | 2 | 2 | 3 | 3 | 2 | 3 | 3 |
| **CO 4** | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 |
| **CO 5** | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 |

**Strong - 3 Medium – 2 Low - 1**

**M.Com., International Business**

**Second Year Elective – V A Semester III**

**AIRLINE MARKETING ANDSTRATEGICAIRLINEALLIANCE**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | **Subject Name** | **Category** | **L** | **T** | **P** | **O** | **Credits** | **Inst. Hours** | **Marks** |
| **CIA** | **External** | **Total**  |
|  | **AIRLINE MARKETING ANDSTRATEGICAIRLINEALLIANCE** |  | 4 | - | - | - | 3 | 4 | 25 | 75 | 100 |

|  |  |
| --- | --- |
|  | **LEARNING OBJECTIVES** |
| 1 | To help the students knowthemarketforAirtransportService. |
| 2 | To understandstagesintheapplicationofMarketingPrinciplesofAirlineManagement. |
| 3 | To explorethetheoryof productanalysis anditsapplicationtotheAirlineIndustry. |
| 4 | To measuringtheperformanceimpactofalliance. |
| 5 | To evaluation of performance in airline business |

# COURSE UNITS

|  |
| --- |
| **UNIT I (12 hrs)****Strategy Analysis**Maintenance: Marketing Strategy: PESTE analysis : political factors – economic factors – social factors – technological factors – environmental factors – introduction of Airline Business and Marketing Strategies – Porters Five Forces and their application to the Airline Industry – strategic families – differentiation airlines – the future – focus strategies – Airline Business and marketing strategies – common mistakes. |
| **UNIT II (12 hrs)****Product and Pricing Analysis** Product Analysis-What is product- theory of product analysis and its application to the Airline Industry – fleet and schedules – related product features – customer service – related product features – controlling product quality – introduction of Pricing and revenue management – building blocks in airline pricing policy – uniform and differential pricing – the structures of air freight pricing-Distribution Of Product And Brand Relationship-Distribution channel strategies. |
| **UNIT III (12 hrs)****Marketing and Sales Planning** Promotion Marketing-Fundamentals of relationship marketing – components of a relationship marketing strategy – frequent flyer programmers –the anatomy of a sale – sales planning – marketing communication techniques – airline advertising – selling in the air freight market – glossary of aviation terms and marketing terms. |
| **UNIT IV (12 hrs)****Strategic Alliances** The regulatory framework of Air Transport- Economic characteristics of the Airline Industry Benefits of scale, scope and density in Air Transport-Types of Alliances between Airlines Current Airline Alliance group-Cases of failed Airline Alliances-A Historical glimpse at Alliancing objectives-Reasons for Airlines building Alliances-Objectives of Alliances Introduction- Marketing-driven objectives. |
| **UNIT V (12 hrs)****Financial Benefits**Introduction –Sources of financial benefits –Labour cost reduction –Cost reduction in sourcing – marking financial benefits come true- Airline views or financial benefits –Traffic increase revenue enhancement- Cost reduction-Profit improvement. The problem of local rationales. |

## **COURSEOUTCOMES**

**Studentswillbeableto:**

|  |  |
| --- | --- |
| CO 1 |  Explain the market for Air transport Service |
| CO 2 | Identify the various stages in the application of Marketing Principles of Airline Management |
| CO 3 | Evaluate the theory of product analysis and its application to the Airline Industry |
| CO 4 | Measure the performance impact of alliance |
| CO5 | Examine Performance of airline business. |

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| --- |
| **Books for study:**1. Stephen Shaw (2004), Airline Marketing and Management, Ashgate Publishing, UK
2. Philip Kotler, Keven Lane Keller,(2015) “Marketing Management”, Pearson Education.
3. Birgit Kleymann&HannuSeristo- Ashsgate(1997)- Managing Strategic Airline Alliances Publishing Limited
 |
| **Books for reference:**1. S. B. Budhiraja, M B Athreya, Budhiraja (2002), “Cases in Strategic Management”, Tata McGraw Hill.
2. Arthur A. Thompson; A.J. Strickland III,(2003) “Strategic Management: Concepts and Cases”, Mcgraw-Hill, 4 th edition.
3. V. S. Ramaswamy, S. Namakumari (2018), “Marketing Management “,Sage Publications India Pvt Ltd
 |
| **Web references:**1. https://www.emerald.com/insight/content/doi/10.1108/09600039610115027/ful l/html
2. https://www.grin.com/document/119312
 |

**Mapping of course outcomes with POs and PSOs**

|  |  |  |
| --- | --- | --- |
|  | **POs** | **PSOs** |
|  | **1** | **2** | **3** | **4** | **5** | **6** | **1** | **2** | **3** |
| **CO1** | 3 | 3 | 1 | 3 | 1 | 2 | 1 |  1 | 2 |
| **CO2** | 2 | 2 | 3 | 1 | 3 | 3 | 3 | 2 | 1 |
| **CO3** | 2 | 1 | 2 | 3 | 2 | 2 | 2 | 3 | 3 |
| **CO4** | 1 | 3 | 1 | 3 | 2 | 1 | 2 | 2 | 2 |
| **CO5** | 3 | 2 | 2 | 2 | 2 | 2 | 1 | 1 | 1 |

**Strong - 3 Medium – 2 Low - 1**

**M.Com., International Business**

**Second Year Elective–V B Semester III**

**EMAIL MARKETING**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | **Subject Name** | **Category** | **L** | **T** | **P** | **O** | **Credits** | **Inst. Hours** | **Marks** |
| **CIA** | **External** | **Total**  |
|  | **EMAIL MARKETING** |  | 6 | - | - | - | 4 | 6 | 25 | 75 | 100 |

|  |  |
| --- | --- |
|  | **Learning Objectives** |
| 1 | To study the basics of email strategy. |
| 2 | To design an effective marketing email. |
| 3 | To deal with the technicalities of e-mail marketing. |
| 4 | To effectively use software for automation and measure the success of marketing campaign |
| 5 | To assess techniques for measuring and optimising email campaigns |

**Course Units**

|  |
| --- |
| **UNIT I (12 hrs)****Email Marketing Strategy and Content Writing**Email marketing – Meaning – Types of marketing e-mails - Practical and legal aspects of e-mail marketing - The Strategy, Email frequency, Triggers in Email using 4Ps, Sequence of Email triggers, Email example – Topic – Company Introduction – Product and Service – Secondary value – Offers announcements – Cross sales – Re-engagement – Buyer vs Consumer. |
| **UNIT II (12 hrs)****Create Lead Follow-up Funnel**Planning an e-mail campaign – Do’s and Dont’s of an e-mail campaign - Creating lead segments, Importing contacts, Creating email campaign, Domain verification – Higher inbox delivery, Drip email automation series, Drip SMS automation series, Creating website / landing page forms, Put (embed) form on website. |
| **UNIT III (12 hrs)****Advanced Marketing Automation**Kiosk form – For sales team, Branches, Trade Expo; Lead stages – Manage prospects in funnel; Website script – Track all lead activities; Identify hot leads with lead scoring; Trigger tags, Actions and notifications on lead scoring; Website exit popup, Notifications and lead forms; Designing advanced forms; Conditional email contents; Conditional campaigns rules; Lead follow-up notes, tasks and calendar. |
| **UNIT IV (12 hrs)****Using Mautic for e-mail marketing** Mautic – Free automation software, Download and install email software, Configure automation software, Configure email SMTP, Automation Cron jobs. |
| **UNIT V (12 hrs)****Mailchimp, Get Response and Lead Square**Software for e-mail marketing (Mailchimp, Get Response, Lead Square) - Importing email lists, Custom fields, Double opt-in, Creating email campaigns, Improve open rate and CTR, A-B testing strategy, Case study on A-B Testing, Segmentation strategy. |

**Course Outcomes**

Studentswillbeableto:

|  |  |
| --- | --- |
| CO 1 | Recognise the usefulness of e-mail as an ideal marketing tool |
| CO 2 | Design an effective e-mail campaign |
| CO 3 | Develop the ability to use forms and leads to enhance campaign effectiveness |
| CO 4 | Develop the ability to utilise software available for automating emails. |
| CO 5 | Appraise the effectiveness of marketing campaigns strategized through e-mails |

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| **Books for study:**1. Gunelius S, (2018), "Ultimate Guide to Email Marketing for Business", Entrepreneur Press, United States.
2. Chaffey D, (2007), "Total E-mail Marketing: Maximizing Your Results from Integrated E-marketing", Butterworth-Heinemann, Germany.
3. SoumenGhosh (2022), "Grow Your Business with Email Marketing", Adhyyan Books, New Delhi.
4. Chad S. White (2017),"Email Marketing Rules", CreateSpace Independent Publishing Platform, United States of America.
 |
| **Books for reference:**1. White C. S, (2017), "Email Marketing Rules: Checklists, Frameworks, and 150 Best Practices for Business Success", CreateSpace Independent Publishing Platform, United States.
2. Kothand, M. (2019), "300 Email Marketing Tips: Critical Advice and Strategy to Turn Subscribers into Buyers and Grow a Six-Figure Business with Email", Independently Published, United States.
3. Mullen J, Daniels D, (2008), "Email Marketing: An Hour a Day", Wiley, United Kingdom.
 |
| **Web references:**1. https://mailchimp.com/marketing-glossary/email-marketing/
2. https://optinmonster.com/beginners-guide-to-email-marketing/
 |

Note: Latest edition of the books may be used

**Mapping of course outcomes with POs and PSOs**

|  |  |  |
| --- | --- | --- |
|  | **POs** | **PSOs** |
|  | 1 | 2 | 2 | 3 | 2 | 1 | 3 |  2 | 1 |
| **CO1** | 2 | 3 | 2 | 1 | 1 | 3 | 2 | 3 | 2 |
| **CO2** | 3 | 1 | 3 | 3 | 3 | 2 | 3 | 2 | 3 |
| **CO3** | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 |
| **CO4** | 3 | 2 | 3 | 2 | 3 | 2 | 1 | 1 | 3 |
| **CO5** | 1 | 2 | 2 | 3 | 2 | 1 | 3 |  2 | 1 |

**Strong - 3 Medium – 2 Low - 1**

**M.Com., International Business**

**Second Year Core – X Semester IV**

**CORPORATE AND ECONOMIC LAWS**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course Code** | **Title of the Course** | **Category** | **L** | **T** | **P** | **O** | **Credits** | **Inst. Hours** | **Marks** |
| **CIA** | **External** | **Total**  |
|  | **CORPORATE AND ECONOMIC LAWS** |  | 6 | - | - | - | 4 | 6 | 25 | 75 | 100 |

|  |  |
| --- | --- |
|  | **Learning Objectives** |
| 1 | To analyse current and capital account transactions and deal with foreign currency under FEMA Act |
| 2 | To understand unethical competitive practices and forums for redressal of consumer disputes under Competition Act and Consumer Protection Act |
| 3 | To understand the procedure for obtaining patents and copyright under The Copyright and Patents Act |
| 4 | To evaluate offences and punishment for money laundering under Prevention of Money Laundering Act |
| 5 | To explain the registration and related procedures under Real Estate Act |

# Course Units

|  |
| --- |
| **UNIT I (18 hrs)****Introduction to Foreign Exchange Management Act, 1999**Foreign Exchange Management Act, 1999: Introduction – Definitions – Current Account transactions – Capital Account transactions – Realisation, repatriation and surrender of foreign currency – Remittance of assets – Possession and retention of foreign currency or foreign coins – Authorised person – Adjudication and Appeal. |
| **UNIT II (18 hrs)****Competition Act, 2002 and Consumer Protection Act, 2019**Competition Act, 2002: Objective – Prohibition of Agreements, Prohibition of Abuse of Dominant Position - Regulation of combinations **-** Competition Commission of India: Duties, Powers and Functions of Commission - Appellate Tribunal.The Consumer Protection Act, 2019: Objects; Rights of consumers – Consumer Dispute Redressal Commissions - Consumer protection councils – Procedure for admission to complaints – Appeal against orders. |
| **UNIT III (18 hrs)****Law relating to intellectual property rights**Law relating to intellectual property rights: Introduction - The Copyright Act, 1957: Works in which copyright subsist - Ownership of copyright and the rights of the owner - Assignment of copyright - Disputes with respect to assignment of copyright - Term of copyright - Registration of copyright - Infringement of copyright. The Patents Act, 1970: Inventions not patentable - Applications for patents - Publication and examination of applications - Grant of patents and rights conferred - Register of patents. Trademarks Act, 1999: Conditions for registration - Procedure for and duration of registration - Effect of registration - Collective marks. |
| **UNIT IV (18 hrs)****Prevention of Money Laundering Act, 2002**Prevention of Money Laundering Act, 2002: Offence of money laundering –Punishment for money laundering –Attachment, adjudication and confiscation - Obligations of Banking Companies, Financial Institutions and Intermediaries – Summons, Search and Seizure – Appellate Tribunal. |
| **UNIT V (18 hrs)****Real Estate (Regulation and Development) Act, 2016**Real Estate (Regulation and Development) Act, 2016: Introduction - Salient features of the Act - Registration of Real Estate Project – Registration of Real Estate agents – Functions and duties of promoter – Rights and duties of Allottees – Offences, penalties and adjudication – Specimen agreement for sale to be executed between the promoter and the allottee. |

**Course Outcomes**

Students will be able to:

|  |  |
| --- | --- |
| CO 1 | Recall important provisions of FEMA |
| CO 2 | Evaluate the provisions of the Competition Act, 2002 and Consumer Protection Act to govern commercial competition and protect a consumer |
| CO 3 | Recall the process relating to obtaining copyrights and patents. |
| CO 4 | Examine the provisions of Money Laundering Act |
| CO 5 | Analyse the provisions relating to regulation of real estate. |

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| --- |
| **Books for study:**1. MunishBandari (2022), A Textbook on Corporate and Economic Laws, 33rd Edition, Bestword Publications, New Delhi
2. AmitVohra and RachitDhingra (2022), Economic, Business and Commercial Laws, 18th Edition, Bharat Book House, Siliguri
3. PankajGarg (2021), Taxmann’s Corporate and Economic Laws, 7th Edition, Taxmann Publications, New Delhi
 |
| **Books for reference:**1. SekarG and SaravanaPrasath B (2022), Students’ Handbook on Corporate and Economic Law, Commercial Law Publishers (India) Pvt.Ltd.,, New Delhi
2. Taxmann (2021), FEMA & FDI Ready Reckoner, 15th Edition, Taxmann Publications, New Delhi
3. [AhujaV.K. and ArchaVashishtha](https://www.amazon.in/s/ref%3Ddp_byline_sr_book_1?ie=UTF8&field-author=Prof.+%28Dr.%29+V.K.+Ahuja+and+Dr.+Archa+Vashishtha&search-alias=stripbooks) (2020), Intellectual Property Rights (contemporary Developments), Thomson Reuters, Toronto, (CAN)
 |
| **Web references:**1. https://resource.cdn.icai.org/67333bos54154-m3cp1.pdf
2. https://resource.cdn.icai.org/67335bos54154-m3cp3.pdf
3. https://resource.cdn.icai.org/68523bos54855-cp1.pdf
4. https://resource.cdn.icai.org/68524bos54855-cp2.pdf
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Note: Latest edition of the books may be used

**Mapping of course outcomes with POs and PSOs**

|  |  |  |
| --- | --- | --- |
|  | **POs** | **PSOs** |
|  | **1** | **2** | **3** | **4** | **5** | **6** | **1** | **2** | **3** |
| **CO1** | 3 | 3 | 2 | 2 | 3 | 3 | 3 | 2 | 3 |
| **CO2** | 3 | 3 | 3 | 2 | 2 | 3 | 2 | 2 | 3 |
| **CO3** | 3 | 3 | 2 | 2 | 2 | 3 | 2 | 2 | 3 |
| **CO4** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 3 |
| **CO5** | 3 | 3 | 2 | 2 | 3 | 3 | 3 | 2 | 3 |

**Strong - 3 Medium – 2 Low - 1**

**M.Com., International Business**

**Second Year Core – XI Semester IV**

**HUMAN RESOURCE ANALYTICS**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course Code** | **Title of the Course** | **Category** | **L** | **T** | **P** | **O** | **Credits** | **Inst. Hours** | **Marks** |
| **CIA** | **External** | **Total**  |
|  | **HUMAN RESOURCE ANALYTICS** |  | 6 | - | - | - | 4 | 6 | 25 | 75 | 100 |

|  |  |
| --- | --- |
|  | **Learning Objectives** |
| 1 | To understand the concept and framework of human resource analytics |
| 2 | To evaluate the process of human resource analytics and the relevant research tools |
| 3 | To illustrate the evolution, types and design of HR metrics  |
| 4 | To deal with data collection and transformation |
| 5 | To adopt tools and techniques for predictive modelling |

# Course Units

|  |
| --- |
| **UNIT I (18 hrs)****Introduction to Human Resource Analytics**Human Resource Analytics: Introduction –Concept – Evolution - Importance – Benefits – Challenges - Types of HR Analytics – HR Analytics Framework and Models. |
| **UNIT II (18 hrs)****Business Process and HR Analytics**Business Process and HR Analytics: Introduction – Data Driven Decision Making in HR - Data Issues – Data Validity – Data Reliability - HR Research tools and techniques –Statistics and Statistics Modelling for HR Research  |
| **UNIT III (18 hrs)****Introduction to HR Metrics**HR Metrics: Introduction - Historical Evolution of HR metrics- Importance – Types of HR Metrics – Types of data - HR Metrics Design Principles –– HR Scorecard – HR Dashboards. |
| **UNIT IV (18 hrs)****HR Analytics and Data**HR Analytics and Data:Introduction – HR Data Collection – Data quality – Big data for Human Resources – Process of data collection for HR Analytics – Transforming data into HR information – HR Reporting – Data Visualization – Root cause analysis. |
| **UNIT V (18 hrs)****HR Analytics and Predictive Modelling**HR Analytics and Predictive Modelling: Introduction – HR Predictive Modelling – Different phases – Predictive analytic tools and techniques – Information for Predictive analysis - Software solutions - Predictive Analytic Models for Quantitative Data - Steps involved in predictive analytics. |

**Course Outcomes**

Students will be able to:

|  |  |
| --- | --- |
| **CO 1** | Examine the concept of human resource analytics |
| **CO 2** | Apply the HR tools and techniques in decision making |
| **CO 3** | Examine the different types of HR metrics and their relative merits |
| **CO 4** | Collect and transform data leading to HR reporting |
| **CO 5** | Build models for predictive analysis |

|  |
| --- |
| **Books for study:**1. NishantUppal (2020), Human Resource Analytics Strategic Decision Making, 1st Edition, Pearson EducationPvt. Ltd., Chennai
2. Sarojkumar and Vikrant Verma (2022), HR analytics, Thakur PublicationPvt. Ltd, Lucknow.
3. Dipak Kumar Bhattacharyya (2017), HR analytics: understanding theories and applications, 1stEdition, Sage Publications India Private Limited, New Delhi
 |
| **Books for reference:**1. Ramesh Soundararajan and Kuldeep Singh (2019), Winning on HR analytics, Sage publishing, New Delhi
2. AnshulSaxena (2021), HR analytics: quantifying the intangible, 1st Edition, Blue Rose publishers, New Delhi
3. Michael J. Walsh (2021), “HR analytics essentials you always wanted to know”, 7th Edition, Vibrant publishers, Mumbai.
 |
| **Web references:**1. https://hbr.org/webinar/2017/06/leveraging-hr-analytics-in-strategic-decisions
2. <https://www.mbaknol.com/human-resource-management/human-resource-metrics/>
3. https://www.managementstudyguide.com/hr-metrics-and-workforce-analysis.htm
 |

Note: Latest edition of the books may be used

**Mapping of course outcomes with POs and PSOs**

|  |  |  |
| --- | --- | --- |
|  | **POs** | **PSOs** |
|  | **1** | **2** | **3** | **4** | **5** | **6** | **1** | **2** | **3** |
| **CO1** | 3 | 2 | 2 | 3 | 3 | 3 | 3 | 3 | 3 |
| **CO2** | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 |
| **CO3** | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 |
| **CO4** | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 |
| **CO5** | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 |

**Strong - 3 Medium – 2 Low - 1**

**M.Com., International Business**

**Second Year Core – XII Semester IV**

**INTERNATIONAL BUSINESS**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course Code** | **Title of the Course** | **Category** | **L** | **T** | **P** | **O** | **Credits** | **Inst. Hours** | **Marks** |
| **CIA** | **External** | **Total**  |
|  | **INTERNATIONAL BUSINESS**  |  | 6 | - | - | - | 4 | 6 | 25 | 75 | 100 |

|  |  |
| --- | --- |
|  | **Learning Objectives** |
| 1 | To understand the concepts of International Business and International Business Environment |
| 2 | To analyse the different theories of International Business. |
| 3 | To understand the legal procedures involved in International Business. |
| 4 | To evaluate the different types of economic integrations. |
| 5 | To analyze the operations of MNCs through real case assessment. |

# Course Units

|  |
| --- |
| **UNIT I (18 hrs)****Introduction to International business**International Business -Meaning, Nature, Scope and Importance- Stages of internationalization of Business-Methods of entry into foreign markets: Licensing- Franchising- Joint Ventures-Strategic Alliances- Subsidiaries and Acquisitions -Framework for analyzing international business environment- Domestic, Foreign and Global Environment-Recent Developments in International Business. |
| **UNIT II (18 hrs)****Theoretical Foundations of International business**Theoretical Foundations of International Business: Theory of Mercantilism- Theory of Absolute and Comparative Cost Advantage-Haberler’s Theory of Opportunity Cost- Heckscher- Ohlin Theory Market Imperfections Approach-Product Life Cycle Approach - Transaction Cost Approach-Dunning’s Eclectic Theory of International Production. |
| **UNIT III (18 hrs)****Legal framework of International Business**Legal framework of International Business: Nature and complexities: Code and common laws and their implications to Business-International Business contract- Legal provisions, Payment terms.  |
| **UNIT IV (18 hrs)****Multi-Lateral Agreements and Institutions** Multi-Lateral Agreements and Institutions: Economic Integration – Forms: Free Trade Area, Customs Union, Common Market and Economic Union-Regional Blocks: Developed and Developing Countries-NAFTA- EU-SAARC, ASEAN-BRICS- OPEC-Promotional role played by IMF-World Bank and its affiliates- IFC, MIGA and ICSID – ADB-Regulatory role played by WTO and UNCTAD. |
| **UNIT V (18 hrs)****Multinational Companies (MNCs) and Host Countries** Multinational Companies (MNCs) and Host Countries: MNCs – Nature and characteristics.Decision Making-Intra Firm Trade and Transfer Pricing – Technology Transfer- Employment and labour relations- Management Practices- Host Country Government Policies-International Business and Developing countries: Motives of MNC operations in Developing Countries (Discuss case studies)-Challenges posed by MNCs. |

**Course Outcomes**

Students will be able to:

|  |  |
| --- | --- |
| CO 1 | Recalltheconceptsof International Business and International Business Environment  |
| CO 2 | Analyzedifferent theories of International Business |
| CO 3 | Evaluatethe legal procedures involved in International Business.  |
| CO 4 | Explain the different types of economic integrations. |
| CO 5 | Identify the operations of MNCs through real case assessment |

|  |
| --- |
| **Books for study:**1. Charles W.L. Hill, International Business: Competing in the Global Market Place,McGraw Hill, NewYork
2. Charles W. L. Hill, Chow How Wee & Krishna Udayasankar, International Business: An Asian Perspective- McGraw Hill, New York
3. Rakesh Mohan Joshi (2009), International Business, Oxford University Press
 |
| **Books for reference:**1. Donald Ball, Michael Geringer, Michael Minor &Jeanne McNett, International Business: The Challenge of Global Competition,McGraw Hill Education, NewYork
2. Alan M Rugman&Simon Collinson, International Business: Pearson Education, Singapore
 |
| **Web references:**1. <https://www.icsi.edu/media/webmodules/publications/9.5%20International%20Business.pdf>
2. [https://ebooks.lpude.in/commerce/mcom/term\_3/DCOM501\_ INTERNATIONAL\_BUSINESS.pdf](https://ebooks.lpude.in/commerce/mcom/term_3/DCOM501_%20INTERNATIONAL_BUSINESS.pdf)
3. https://www.shobhituniversity.ac.in/pdf/econtent/International-Business-Unit-1-Dr-Neha-Yajurvedi.pdf
 |

Note: Latest edition of the books may be used

**Mapping of course outcomes with POs and PSOs**

|  |  |  |
| --- | --- | --- |
|  | **POs** | **PSOs** |
|  | **1** | **2** | **3** | **4** | **5** | **6** | **1** | **2** | **3** |
| **CO1** | 1 | 3 | 1 | 2 | 2 | 2 | 3 | 1 | 2 |
| **CO2** | 3 | 2 | 3 | 1 | 3 | 3 | 2 | 2 | 1 |
| **CO3** | 2 | 1 | 2 | 3 | 2 | 2 | 3 | 3 | 3 |
| **CO4** | 1 | 3 | 1 | 2 | 1 | 1 | 2 | 2 | 2 |
| **CO5** | 3 | 2 | 2 | 2 | 2 | 2 | 1 | 1 | 1 |

**Strong - 3 Medium – 2 Low - 1**

**M.Com., International Business**

**Second Year Elective – VI A Semester IV**

**INTERNATIONAL FINANCIAL MANAGEMENT**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course Code** | **Title of the Course** | **Category** | **L** | **T** | **P** | **O** | **Credits** | **Inst. Hours** | **Marks** |
| **CIA** | **External** | **Total**  |
|  | **INTERNATIONAL FINANCIAL MANAGEMENT** |  | 4 | - | - | - | 3 | 4 | 25 | 75 | 100 |

|  |  |
| --- | --- |
|  | **Learning Objectives** |
| 1 | To understand the importance and nature of international flow of funds |
| 2 | To gain knowledge on the various features and transactions in the foreign exchange market |
| 3 | To analyse the techniques of international investment decisions for building a better portfolio |
| 4 | To understand the flow of funds in the international banks |
| 5 | To become familiar with various international instruments |

**Course Units**

|  |
| --- |
| **UNIT I (12 hrs)****International Financial Management**International Financial Management: An overview – Importance – Nature and Scope – International flow of Funds – Balance of Payments – International Monetary System. |
| **UNIT II (12 hrs)****Foreign Exchange Market**Foreign Exchange Market: Features – Spot and Forward Market – Exchange Rate Mechanism – Exchange Rate determination in the Spot and Forward Markets – Factors Influencing Exchange Rate – Salient Features of FEMA – Market for Currency Futures and Currency Options – Hedging with Currency Future and Options. |
| **UNIT III (12 hrs)****International Investment Decision**Foreign Direct Investment – International Capital Budgeting – International Portfolio Investment: Meaning – Benefit of International Portfolio Investment – Problem of International Investment. |
| **UNIT IV (12 Hrs)****International Financial Decisions**Overview of the International Financial Market – Channels for International Flow of Funds – Role and Functions of Multilateral Development Banks – International Banking: Functions – Credit Creation – Control of International Banks. |
| **UNIT V (12 hrs)****International Financial Market Instruments**Short-term and Medium-term Instruments – Management of Short-term Funds – Management of Receivables and Inventory – Factors behind the Debt Crisis. |

## **Course outcomes:**

Studentswillbeableto:

|  |  |
| --- | --- |
| CO 1 | Explain the importance and nature of international flow of funds |
| CO 2 | Assess the fluctuations in exchange rate and impact on exchange markets |
| CO 3 | Analyse the techniques of international investment decisions for building a better portfolio |
| CO 4 | Determine the flow of funds in the international banks |
| CO 5 | Evaluate various international financial market instruments |

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| --- |
| **Books for study:**1. VyuptakeshSharan, (2010), “International Financial Management” 6th Edition, Prentice Hall India Learning Pvt. Ltd, Delhi
2. Seth A K and Malhotra S K, (2000), “International Financial Management” 2nd Edition, Galgotia Publishing Company, Delhi
3. Agarwal O P, (2021), “International Financial Management” 3rd Edition, Himalaya Publishing House Pvt Ltd, Mumbai
4. Apte P G, (2006), “International Financial Management” 4th Edition, MCGraw Hill (India) Pvt. Ltd., Noida, Uttar Pradesh
5. Varshney R L and Bhashyam S (2016), “International Financial Management An Indian Perspective”, Sultan Chand & Sons, New Delhi
 |
| **Books for reference:**1. Jeevanandam C, (2020), **“**Foreign Exchange Practice Concepts and Control”, 17th Edition, Sultan Chand & Sons, New Delhi
2. Kevin S, (2022), “Fundamentals of International Financial Management” 2nd Edition, Prentice Hall India Learning Pvt. Ltd, Delhi
3. Amuthan R, (2021), “International Financial Management” 3rd Edition, Himalaya Publishing House Pvt Ltd, Mumbai
4. Bhalla V K (2014), “International Financial Management (Text and Cases)”, Sultan Chand & Sons, New Delhi
 |
| **Web references:**1. <https://iare.ac.in/sites/default/files/LECTURE%20NOTES-IFM.pdf>
2. <https://www.bauer.uh.edu/rsusmel/4386/ifm%20-%20lecture%20notes.pdf>
3. <https://ebooks.lpude.in/management/mba/term_4/DMGT549_INTER>

NATIONAL\_FINANCIAL\_MANAGEMENT.pdf |

Note: Latest edition of the books may be used

**Mapping of course outcomes with POs and PSOs**

|  |  |  |
| --- | --- | --- |
|  | **POs** | **PSOs** |
|  | **1** | **2** | **3** | **4** | **5** | **6** | **1** | **2** | **3** |
| **CO 1** | 1 | 2 | 2 | 3 | 2 | 2 | 2 | 1 | 2 |
| **CO 2** | 1 | 2 | 2 | 3 | 2 | 2 | 2 | 1 | 2 |
| **CO 3** | 2 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 |
| **CO 4** | 1 | 2 | 2 | 3 | 2 | 2 | 2 | 1 | 2 |
| **CO 5** | 2 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 |

**Strong - 3 Medium – 2 Low - 1**

**M.Com., International Business**

**Second Year Elective – VI B Semester IV**

**E-COMMERCE**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course Code** | **Title of the Course** | **Category** | **L** | **T** | **P** | **O** | **Credits** | **Inst. Hours** | **Marks** |
| **CIA** | **External** | **Total**  |
|  | **E-COMMERCE** |  | 4 | - | - | - | 3 | 4 | 25 | 75 | 100 |

|  |  |
| --- | --- |
|  | **LEARNING OBJECTIVES** |
| 1. | To explain use of Information technology and e-commerce for entrepreneur |
| 2. | To apply the functions of Windows operating system |
| 3. | To apply the advance functions of MS word |
| 4. | To apply the functions of MS excel |
| 5. | To understand the concept of E-Commerce and Electronic payments |

**Course Units**

|  |
| --- |
| **UNIT I (12 hrs)****E-Commerce and Electronic Payment Systems**What is Electronic Commerce - Brief history of Electronic Commerce - Advantages and Limitations of Electronic Commerce - Types of Electronic commerce - Integrating Electronic Commerce - Key questions for management - Overview of the Electronic payment technology- Requirements for Internet based payments - Electronic payment medium – Electronic Commerce and Banking. |
| **UNIT II (12 hrs)****Electronic Data Interchange**Benefits of EDI, EDI technology, EDI standards, EDI communications, EDI Implementation, EDI Agreements, EDI Security. Electronic Payment Systems, Need of Electronic Payment System: Study and examine the use of Electronic Payment system and the protocols used, Study Electronic Fund Transfer and secure electronic transaction protocol for credit card payment. Digital economy: Identify the methods of payments on the net – Electronic Cash, cheques and credit cards on the Internet. |
| **UNIT III (12 hrs)****Consumer Oriented E Commerce:**E-Retailing: Traditional retailing and e retailing, Benefits of e retailing, Key success factors, Models of e retailing, Features of e retailing. E services: Categories of e-services, Web-enabled services, matchmaking services, Information-selling on the web, e entertainment, Auctions and other specialized services. Business to Business Electronic Commerce |
| **Unit IV (12 hrs)****E-security and Web based business**Security in the cyberspace - Designing for security -Virus -Security Protection and Recovery - Encryption - Business-to-Business Electronic Commerce - Intranets and Extranets - Intranets and Supply Chain Management - Legal and Ethical issues - Case studies. |
| **Unit V (12 hrs)****Issues in E Commerce**Understanding Ethical, Social and Political issues in E-Commerce: A model for Organizing the issues, Basic Ethical Concepts, Analyzing Ethical Dilemmas, Candidate Ethical principles Privacy and Information Rights: Information collected at E-Commerce Websites, The Concept of Privacy, Legal protections Intellectual Property Rights: Types of Intellectual Property protection, Governance. |

## **Course Outcomes**

Students will be able to:

|  |  |
| --- | --- |
| **CO 1** | Understand the hardware and software of a system |
| **CO 2** | Apply the functions of Windows operating system |
| **CO 3** | Apply the advance functions of MS word |
| **CO 4** | Apply the functions of MS excel |
| **CO 5** | Understand the concept of E-Commerce and Electronic payments |

|  |
| --- |
| **Books for study**:1. Ravi Kalkota and Andrew B Whinston, "Frontiers of Electronic Commerce”, Pearson, Noida.
2. Henry Chan, Raymond Lee, Tharam Dillon, Elizabeth Chang, “E-Commerce Fundamentals and Applications, Wiley Publishers, New Delhi.
3. Senn, "Information Technology: Principles, Practices and Opportunities James", Prentice Hall, New Delhi.
4. Richard Hammer (1998), "Enterprise Resource Planning",
 |
| **Books for reference:**1. Efraim Turban, Jae Lee, David King ,H. Michael Chung (2001), "Electronic Commerce - A Managerial Perspective", Addison-Wesley, USA.
2. Anita Agrawal, Rahul Kotian, TusharAgarwal and VijalakshmiKannan, (2016), “E Commerce and Digital Marketing”, Himalaya Publishing House, Mumbai.
 |
| **Web references:**1. <https://www.slideshare.net/kamalgulati7/full-notes-on-ecommerce-study-material-for-ecommerce>
2. https://www.techtarget.com/searchcio/definition/e-commerce?amp=1
 |

Note: Latest edition of the books may be used

**Mapping of course outcomes with POs and PSOs**

|  |  |  |
| --- | --- | --- |
|  | **POs** | **PSOs** |
|  | **1** | **2** | **3** | **4** | **5** | **6** | **1** | **2** | **3** |
| **CO1** | 2 | 2 | 1 | 2 | 2 | 2 | 2 | 2 | 2 |
| **CO2** | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| **CO3** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| **CO4** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| **CO5** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |

**Strong - 3 Medium – 2 Low - 1**