PSG College of Arts & Science

An Epitome of Quality Learning

Since 1947

B.Com
(FOREIGN TRADE)

2016 - 2019

BCom (FOREIGN TRADE)
SCHEME OF EXAMINATIONS
(For Students Admitted from the Academic year 2014- 2015 onwards)

CODE NO.	SUBJECT	EXAM DURA-TION (Hrs)	Max. Marks			Credit points
			CA	CE	Total	
First Semester						
	Part –I					
14LAU01 12LAU01 14LAU01	Tamil – I OR Hindi – I OR French-I	3	25	75	100	3
	Part –II					
14EU01	Communicative English - I- Interpersonal Communication	3	25	75	100	3
	Part –III					
14FTU01	Financial Accounting – I	3	25	75	100	5
14FTU02	Banking Law and Practice	3	25	75	100	4
	Practice Workshop – I*	-	-	-	-	-
14FTU03	Mathematics (Allied – MA)	3	25	75	100	5
* Examination at the end of second semester						
Second Semester						
	Part –I					
14LAU02 12LAU02 14LAU02	Tamil – II OR Hindi – II OR French-II	3	25	75	100	3
	Part –II					
14EU02	Communicative English II– Academic Communication	3	25	75	100	3
	Part –III					
14FTU04	Financial Accounting – II	3	25	75	100	5
14FTU05	Principles of Management	3	25	75	100	4
14FTU06	Practice Workshop – I	3	40	60	100	1
14FTU07	Statistics for Business (Allied-CO)	3	25	75	100	5
	Part –IV					
14VEU01	Value Education	--	100	--	100	2

CODE NO.	SUBJECT	EXAM DURA-TION (Hrs)	Max. Marks			Credit points
			CA	CE	Total	
Third Semester						
	Part –III					
14FTU08	Cost Accounting	3	25	75	100	5
14FTU09	International Business Environment	3	25	75	100	3
14FTU10	Income Tax	3	25	75	100	5
14FTU11	Computer Practical (MS-Word, Excel, Power point, Access, Front Page & SPSS Package) **(Computer Application)**	-	100	-	100	3
14FTU12	Business Communication (Allied - CO)	3	25	75	100	5
	Practice Workshop – II **	-	-	-	-	-
	Part –IV					
14ESU01	Environmental Studies	--	100	--	100	2
Fourth Semester						
	Part –III					
14FTU13	Corporate Accounting – I	3	25	75	100	5
14FTU14	Indian Foreign Trade	3	25	75	100	3
14FTU15	Company Law	3	25	75	100	4
14FTU16	Principles of Insurance	-	100	-	100	3
14FTU17	Practice Workshop –II	3	40	60	100	1
14FTU18	Fundamentals of e. commerce and m. commerce (Allied - CO)	3	25	75	100	5
	Part –IV					
14SBU01	**Skill Based Subject :** Internet Security	--	100	--	100	2

CODE NO.	SUBJECT	EXAM DURA-TION (Hrs)	Max. Marks			Credit points
			CA	CE	Total	
Fifth Semester						
	Part –III					
14FTU19	Institutional Training ***	-	100	-	100	2
14FTU20	Corporate Accounting – II	3	25	75	100	5
14FTU21	Supply Chain Management in International Trade	3	25	75	100	3
14FTU22	Global Financial Management	3	25	75	100	2
14FTU23	Entrepreneurship	3	25	75	100	4
	Practice Workshop – III****	-	-	-	-	-
14FTU24A/ 14FTU24B	**Core Elective-I** Financial Management **OR** Working Capital Management	3	25	75	100	4
	Part –IV					
14NME01	**Non-Major Elective (1) :** EDC	--	100	--	100	2
14NME02	**Non-Major Elective (2) :** General Awareness (On-line Test)	1½	--	100	100	2
*** Training to be undergone at the end of the Fourth semester for one Month **** Examination at the end of sixth semester						
Sixth Semester						
	Part –III					
14FTU25	Management Accounting	3	25	75	100	5
14FTU26	Computerized Accounting (Tally)	-	100	-	100	3
14FTU27	Logistics Management	3	25	75	100	3
14FTU28	International Marketing	-	100	-	100	2
14FTU29	Practice Workshop – III	3	40	60	100	1
14FTU30	Project Work	-	40	60	100	4
14FTU31A/ 14FTU31B	**Core Elective II** Foreign Trade Procedures and Documentation **OR** Project Management	3	25	75	100	5

PART-V		Credits
Extension Activity : NSS / NCC / Sports / Department Extension Activity	I – VI semesters	2
Competence Enhancement : Add-on Course / Women's Studies / Extra paper	I – VI semesters	2
	Grand Total	**140**
Typewriting/Office Management	I –VI Semesters	3
	Total Credits	**143**

- Students have to pass typewriting to the level of lower speed examination of The Govt. of Tamil Nadu or typewriting examination conducted by the college to qualify for the award of the B.Com degree. The Students who are physically challenged or with nervous disorder or any other kind of physical problems should produce relevant medical certificate to the department of commerce. After Examination of the documents, the department may permit them to take Office Management as alternative for typewriting.

- Every student has to earn 143 credits to qualify for the B.Com degree.

- Students will not be permitted to take major related papers that are offered in other departments as ancillary/allied papers. 2 credits will be allotted for each extra paper.

- Students can opt any one EDC (Cluster –V – Unaided) offered by the College at UG level, other than the course offered by their own department.

CAS
Since - 1947

14FTU01 **FINANCIAL ACCOUNTING-I** **Semester I**

Learning Objective: To enable the students to know the principles and practice of Financial Accounting.

Hours

UNIT- I: Introduction and Final Accounts **14**

Accounting – Meaning, concepts and conventions – Final accounts of sole trading concern – Trading and profit and loss account – Balance sheet - Opening and closing entries - Adjustment entries.

14

UNIT- II: : Rectification of Errors and Bank Reconciliation Statement

Rectification of errors – Types of errors – Suspense account - Bank Reconciliation Statement – Meaning – Need – Preparation of Bank Reconciliation Statement.

14

UNIT –III: Account Current , Average Due Date and Bill of Exchange

Account Current – Average due date – Bill of exchange – Accounting entries in the books of drawer and acceptor - Renewal and retiring of a bill – Accommodation bill.

15

UNIT- IV: Accounting for Consignment and Joint ventures

Accounting for consignments – Stock valuation – Normal and abnormal Losses - Joint venture accounts - Own books – Separate set of books.

15

UNIT -V: Depreciation and Royalty Accounts

Depreciation – Straight line method - Diminishing balance method- Change in method of depreciation account – Provision for depreciation account – Royalty accounts(including Sub Lease)

Distribution of Marks: 80% Problems and 20% Theory

Text Book

Jain S.P. and Narang K.L., "Advanced Accountancy" Volume I , Kalyani Publishers, New Delhi.

Reference Books

1. Gupta R.L. and Gupta V.K., **"**Financial Accounting", Sultan Chand and Sons, New Delhi.
2. Gupta R.L. and Radhasamy**.,** "Advanced Accountancy" , Sultan Chand and Sons , New Delhi.
3. Iyengar S.P.,"Advanced Accountancy "Sultan Chand and Sons, New Delhi.
4. Reddy T.S. and Murthy A., "Financial Accounting", Margham Publications, Chennai
5. Tulsian P.C., " Financial Accounting ", Tata McGraw- Hill Publishing Company Limited, New Delhi.

14FTU02 BANKING LAW AND PRACTICE Semester I

Learning objective: To enable the students to know the Banking Law and Practices in India.

Hours

UNIT – I Banker and Customer **14**

Origin of banking – Banker–Customer– The relartionship between banker and customer- Types of deposits – Account opening – Know Your Customer guidelines – Pass book - Types of customers.

UNIT – II Banking System in India **14**

Indigenous bankers – Commercial banks – Cooperative banks – Regional Rural Banks - Foreign Banks – Reserve Bank of India – Constitution – Functions.

UNIT – III Negotiable Instruments **15**

Characteristics – Types – Cheque – Material alteration – Crossing of cheque Endorsement – Paying banker – Statutory protection to a paying banker - Payment in due course - Holder in due course – Collecting banker - Statutory protection to collecting banker – Duties of collecting banker.

UNIT – IV Loans and Advances **15**

Secured and Unsecured advances – Principles of sound lending - Modes of charging security – Lien – Pledge – Mortgage – Assignment - Hypothecation - Unsecured advances – Advances against goods, titles and stock exchange securities.

UNIT – V Service Channels **14**

Alternate channels– ATM– Internet banking – Phone banking – Payment and remittance services – Pay order – Draft- Credit card – Debit card – e-banking - Electronic fund transfer – NEFT, RTGS . Allied services – Safe keeping, Advisory services – Demat services – Anti-Money Laundering services.

Text Book

Gordan.E. and Natrajan.K.,"Banking Theory Law and Practice", Himalaya Publishing House, New Delhi.

Reference Books

1. Indian Institute of Banking and Finance.,"Legal aspects of Bank operations", Macmillan India Ltd, New Delhi .
2. Indian Institute of Banking and Finance, "Principles of Banking", Macmillan India Ltd, New Delhi.
3. Kaptan.S.S., " New Concepts in Banking", Sarup and Sons, New Delhi.
4. Sundharam K.P.M and Varshney P.N., "Banking Theory Law and Practice", Sultan Chand and Sons, New Delhi

MATHEMATICS
14CSU01B/14COU03/14COC04/14COE04/14PAU04/14AFU03/14CRM03/14FSU03/ 14FTU03/14BPU03

Unit I (Chapter2)
12hrs

Mathematics of Finance: Simple and Compound Interest - Effective Rate and Nominal rate of Interest – Depreciation – Annuities - Present Value – Sinking fund - True Discount - Banker's Discount - Banker's Gain.

Unit II (Chapter4)
10hrs

Matrices : Basic Concepts - Addition and Multiplication of Matrices - Inverse of a Matrix - Solution of Simultaneous Equations (Cramer's Rule and Matrix Inverse Method) – Input - Output Analysis.

Unit III (Chapter6-7)
12hrs

Differentiation: Simple Differentiation of Algebraic Function- Exponential Function- Logarithmic Function - Certain Rules of Differentiation – Multiplication -Quotient Rule - Function of a Function Rule - Logarithmic Differentiation - Implicit Functions - Successive Differentiation-Use of the Derivative – Elasticities - Maxima and Minima.

Unit IV (Chapter8)
11hrs

Integration: Elementary Integral Calculus - Determining Indefinite and Definite Integrals of Simple Functions - Integration by Parts - Uses in Economics.

Unit V (Chapter9)
10hrs

Linear Programming Problem – Formation - Solution by Graphical Method -Solution by Simplex Method (Slack Variable Method Only).

Text Book:
PA. Navaneetham , "Business Mathematics and Statistics" , Jai Publishers, April 2012.

14FTU04 **FINANCIAL ACCOUNTING – II** **Semester II**

Learning Objective: To understand the accounting system adopted in the Partnership Firms.

Hours

UNIT- I: Branch Accounts **14**

Branch not keeping full System of accounting - Debtors system - Stock and debtors system - Branches keeping full system of accounting (excluding foreign branches)

UNIT –II: Accounting for Hire Purchase System **14**

Entries in the books of hire purchaser and hire vendor-Default and repossession Hire purchase trading account – Installment system

UNIT- III : Admission and Retirement of Partners **14**

Admission of a partner – Calculation of new profit sharing ratio and sacrificing ratio – Revaluation of assets and liabilities – Treatment of goodwill - Adjustment of capital. retirement - Calculation of new profit sharing ratio and gaining ratio-Revaluation of assets and liabilities treatment of goodwill - Settlement of dues in case of retirement of partners admission cum retirement of partners.

UNIT- IV: Death of Partners and Sale of Partnership Firms **15**

Death of partners – Mode of payment – Ascertainment of deceased partner share of profits Joint life policy -Sale of partnership firm to a company.

UNIT –V: Dissolution **15**

Dissolution – Simple dissolution – Insolvency of one or more partners – Decision in Garner Vs Murray - Insolvency of All partners – piecemeal distribution – Proportionate capital method – Maximum loss method

Distribution of Marks: 80% Problems and 20%Theory

Text Book

Jain S.P. and Narang K.L., "Advanced Accountancy" Volume I , Kalyani Publishers, New Delhi

Reference Books

1. Gupta R.L. and Gupta V.K **"**Financial Accounting", Sultan Chand and Sons, New Delhi.
2. Gupta R.L. and Radhasamy M.**,**"Advanced Accountancy", Sultan Chand and Sons, New Delhi.
3. Iyengar S.P.," Advanced Accountancy ", Sultan Chand and Sons, New Delhi.
4. Reddy T.S. and Murthy A., "Financial Accounting", Margham Publications, Chennai
5. Tulsian P. C. "Financial Accounting ",Tata McGraw-Hill Publishing Company Limited, New Delhi.

Since - 1947

14FTU05 **PRINCIPLES OF MANAGEMENT** **Semester II**

Learning objective: To learn the Principles and Practices of Management.

Hours

UNIT- I : Introduction to Management **14**

Management – Definition – Meaning – Management is a Science or Art -Theories of management – Henry Fayol, F.W.Taylor – Principles of management - Administration Vs Management - Levels of management managerial skills.

UNIT- II : Planning **14**

Planning – Definition – Features – Process – Importance – Types – forecasting
Planning premises – MBO - Meaning – Characteristics – Advantages - Limitations – Decision making.

UNIT- III : Organization **14**

Nature and importance of organization – Theories of organization - Organization process – Principles of organization -Types of organization Authority and responsibility – Centralization - Decentralization -Departmentation.

UNIT- IV : Staffing and Leadership **15**

Staffing - Meaning – Significance – Elements of staffing process – Recruitment - Selection – Training - Appraisal - Promotion - Leadership – Need for leadership – Qualities of a leader – Types of leadership.

UNIT- V : Motivation, Co-ordination and Controlling **15**

Motivation – Theories of motivation – Maslow's Theory and Herzberg Theory Types of motivation – Co-ordination – Control - Nature - Process of control, Characteristics of ideal control system - Control techniques.

Text Book

Dinkar Pagare , "Principles of Management ", Sultan Chand and Sons , New Delhi.

Reference Books

1. Gupta C.B., "Business Management", Sultan Chand and Sons, New Delhi.
2. Gupta R.N.,"Principles of Management ", S.Chand andCompany Ltd, New Delhi.
3 Moshal B.S., "Management Theory and Practice", Galgotia Publishing Company, New Delhi.
4. Weihrich, Koontz and Aryasri .A,"Principles of Management ", Tata McGraw Hill Publishing Co. Ltd., New Delhi.

14FTU06 PRACTICE WORKSHOP – I Semester II

Exercises have been developed on the practical aspects of business and the same have been taught to the students in the Practice Workshop classes. Examination is conducted for three hours at the end of the second semester and marks are awarded.



14FTU07 **STATISTICS FOR BUSINESS** **Semester II**
(Allied – COM)

Learning Objective: To promote the knowledge of applying statistical techniques in business.

Hours

UNIT- I : Introduction about the Statistics for Business **12**

Origin - Meaning - Definition of statistics – Characteristics – Functions - Uses of statistics in business - Advantages and limitations of statistics - Statistical investigation - Questionnaire: meaning – Definition - Preparation of questionnaire -Data collection - Primary data and Secondary data - Application of questionnaire in business research.

UNIT-II : Procedure for selection and methods of presentation of data **12**

Sampling: Meaning – Definition – Features - Methods of sampling. Tabulation: Meaning - Definition- Formation of frequency tables - Diagrams: Meaning -Diagrammatic presentation of statistical data - Types of diagrams - Simple problems in graphic presentation of statistical data – Histograms - Frequency polygon -Frequency curve – Ogives - Simple problems.

UNIT-III : Averages including business averages **12**

Measures of Central tendency - Averages including business averages (Mean) -Functions and objectives of averages, median and mode (All methods) - Measures of dispersion (All measures) - Simple problems.

UNIT-IV : Tools for business analysis **12**

Measures of Skewness: Karl Pearson's Co-efficient of skewness and Bowley's Co-efficient of skewness. Correlation analysis: Meaning - Scatter diagram - Karl Pearson's correlation – Spearman's rank correlation. Regression analysis: Meaning – Uses - Difference between correlation and regression analysis - Simple problems.

UNIT-V : Index Numbers for business applications **12**

Index number – Meaning - Characteristics and uses – Laspeyre's, Paasche's and Fisher's ideal index numbers - Fixed base index number - Chain base index number - Cost of living index numbers - Method of construction of index numbers - Simple problems.

Distribution of Marks: 80% Problems and 20%Theory

Text Books:

Gupta S.P., "Statistical Methods", Sultan Chand and Sons, New Delhi.

Reference Books:

1. Gupta S.P,Gupta.P.K and Man Mohan, "Elements of Business Statistics and Operation Research", Sultan Chand and Sons, New Delhi.
2. Navnitham P.A., "Business Mathematics and Statistics", Jai Publishers, Trichy.

14FTU08 **COST ACCOUNTING** **Semester - III**

Learning Objective: To learn the concepts of Cost ascertainment.

Hours

UNIT-I : Introduction **12**

Cost Accounting – Meaning, scope and objectives – Cost concepts and classifications – Cost unit – Cost centre – Financial accounting and Cost accounting – Advantages – Limitations – Methods of costing – Elements of cost – Cost statement.

UNIT-II : Material Control **15**

Material control – Meaning – Need - Techniques of material control – Purchase and inventory control of material – Methods of valuing material issues – FIFO – LIFO - Simple average – Weighted average

UNIT-III : Accounting for Labour Cost and Over heads **15**

Labour – Computation of labour cost – Accounting for overtime – Idle time and labour turnover – Good wage system – Methods of remuneration - Time Rate – Piece rate- Incentive schemes – Overheads allocation – Apportionment and absorption – Machine hour rate.

UNIT-IV : Methods of Costing, Cost Reports and Cost Audit **15**

Operating costing – Unit costing – Job and contract costing – Cost reports, Cost audit.

UNIT-V : Process Costing and Reconciliation of Cost and Financial Accounts. **15**

Process costing –Normal loss – Abnormal loss – Abnormal gain - Inter process profit – Accounting of by products and joint products – Reconciliation of cost and financial accounts.

Distribution of Marks: Problem 80% and Theory 20%

Text Book

1.Jain S.P and Narang K.L., " Cost Accounting", Kalyani Publishers, New Delhi.

Reference Books

1. Pillai R.S.N and Bagavathi. V., "Cost Accounting", Sultan Chand and Sons, New Delhi.
2. Iyengar .S.P., "Cost Accounting", Sultan Chand and Sons, New Delhi.
3. Maheswari.S.N., "Cost and Management Accounting", Sultan Chand and Sons, New Delhi.
4. Prabhu dev., "Cost accounting", Himalaya Publishing House, Mumbai.

Since - 1947

14FTU09 INTERNATIONAL BUSINESS ENVIRONMENT Semester-III

Learning Objective: To enable the students to understand about international Business environment for smooth functioning of foreign trade.

Hours

UNIT – 1 : International Business **12**

International business – Nature, scope and importance - Framework for analyzing international business environment –Geographical – Economic - Socio cultural - Political and legal environment - Inter economic environment - World economic and trading situation.

UNIT – 2 : Globalization **12**

Globalization – Meaning and definition, features, barriers to globalization. globalization of investments – Methods of globalization – Essential conditions of globalization.

UNIT – 3 : Regional economic cooperation **12**

Regional economic cooperation – Types and rationale and regional economic groups— Theory of custom union – EU, NAFTA, ASEAN, SAFTA and other groups— MNC— Conceptional framework of MNC's – MNC's and host and home country relations— Technology—Importance and types.

UNIT – 4 : Foreign exchange markets **12**

Foreign exchange markets – Determinants of exchange rates – Fixed and flexible exchange rate system - Types of rates — Participants in the foreign exchange systems - Overview of FEMA.

UNIT—5 : Foreign exchange risk **12**

Foreign exchange risk – Transaction exposure – Translation exposure and economic leading and lagging. Management of risks in foreign export markets—Forex derivatives— Swaps – Futures – Options - Forward contracts.

Text Book

N.V.Badi, "International Business", Vrinda Publications (P) Ltd..

Reference Books

1. Black and Sundharam-"International Business environment", Printice hall of India, New Delhi.
2. Hill.C.W., "International Business: Competing in the Global Market Place", Irwin-Mc Graw Hill, 1999.
3. Francis Cherunilam, "International Business", Wheeler Publication.

14FTU10 **INCOME TAX** **Semester - III**

Learning Objective: To enable the students to acquire practical knowledge in Income Tax.

	Hours
UNIT-I : Introduction to Income Tax Income tax Act 1961 – Definitions- Agricultural income, assessee, person, income, gross total income, assessment year, previous year capital and revenue – Capital and revenue receipts, capital and revenue expenses- Basis of charge – Resident- Ordinary Resident, Not Ordinarily Resident- Non Resident - Incidence of taxation – Exempted incomes.	**12**
UNIT-II: Salary and House Property Different heads of income – Salaries – allowances, perquisites, Profit in lieu of salary- Income from house property – Annual value, determination of annual value in different situations, deduction u/s 24.	**15**
UNIT-III : Business Income and Capital Gain Profit and gains of business or profession – Admissible deductions, Deduction u/s 36, General deductions, expenses expressly disallowed depreciation – Capital gains – Short term capital gains, Long term capital gains - Exempted capital gains - Tax on capital gains.	**15**
UNIT IV: Income from Other Sources and Gross Total Income Income from Other Sources – Income u/s 56(1), Income u/s 56(2), Expenses u/s 57 - Set off and Carry Forward losses – Aggregation of income – Deductions under Section 80.	**15**
UNIT V: **Tax Administration** Income Tax Authorities – CBDT – Powers – Assessing Officer – Powers Provisions Relating to Search And Seizure, Procedure for Assessment Self Assessment - Best Judgment Assessment.	**15**

Distribution of Marks: Problem 60% and Theory 40%

Text Book

Gaur.V.P and Narang D.B., "Income Tax Law and Practice", Kalyani Publishers, New Delhi.

Reference Books

1. Dinkar Pagare., "Law and Practice of Income Tax", Sultan Chand and Sons, New Delhi
2 Dr.Mehrotra H.C.,"Income Tax Law and Accounts", Sahitya Bhawan Publications, Agra.

14FTU11 COMPUTER PRACTICAL Semester - III

(MS –WORD, EXCEL, POWER POINT, ACCESS, FRONT PAGE & SPSS PACKAGE)

(Computer Application)

Learning Objective: To provide working knowledge in Office Automation tools & SPSS package.

MS WORD

1. a) Create a chart showing the different elements of Indian Financial system
   b) Draft a chairman speech of a company.
   [Format – Font – Paragraph – Bullet – Border and shading – Page setup – Header and footer – Insert – Comment – Hyperlink – Bookmark – Page Break – Page Number - Tools – Auto text.]
2. a) Draft a share allotment letter to the share applicants.
   [Mail Merge – Mailing Labels]
   b) Draft a letter to the shareholder for Annual General Meeting.
   [Mail merge - Mailing Labels]
3. Prepare your curriculum vitae and perform templates/wizards in MS Word

MS EXCEL

4. Prepare a worksheet using minimum two Finance functions.
5. a) Draw a graph to illustrate your class performance.
   b) Use IF function to assign letter grade to numbers referred by the name average score for the marks scored by the students .
6. Prepare Final accounts of a banking company in the new format using MS Excel
7. Prepare an Excel sheet and apply the following statistical functions to analyze the data Mean, Median, Mode and Standard Deviation..

MS POWER POINT

8. Create contents of a sample research Report on your area of specialization.
9. Create a slide show of various activities of your Department Association.
10. Create a slideshow presentation for the advertisement of a company"s product.

MS ACCESS

11. Prepare a pay roll for employee"s data base of an organization with the following details Employee Id, Name, Date of birth, Department and designation, Basic pay, DA, HRA, CCA and Other deductions.
12. Create a database of major MNC"s in India and their business using Access.
13. Prepare a cash budget by using Wizard.
14. Gather price quantity description for five products and enter in access table and create an invoice in Form design view.

MS FRONT PAGE

15. Create a web page for a Financial Institution.
16. Create a web site for an Industrial Development Bank.

SPSS PACKAGE

17. Computation of basic statistics (Mean, Median ..,)
18. Computation of correlation matrix
19. Finding Regression equation.
20. Testing the significance of Mean (T-test)

14FTU12 **BUSINESS COMMUNICATION** **Semester - III**

(Allied – COM)

Learning Objective: To develop the Business Communication Skills

Hours

UNIT-I : Introduction **14**

Communication – Meaning – Objectives – Process – Importance – Types - Problems of communication – Characteristics of good communication system.

UNIT- II : Oral and Written Communication **15**

Verbal communication – Forms – Group discussion - Interview methods - Public speaking - Non-verbal - Written communication – Business letter – Needs and functions of a business letter – Effectiveness and lay-out of business letter.

UNIT- III : Internal Communication **14**

Office orders – Memo – Proposal – Solicited, Unsolicited – Report writing - Importance – Types of report – Circulars – Agenda – Resolution – Minutes.

UNIT- IV : External Communication **14**

Enquiries – Offers – Quotation – Circular Letter – Sales Letter – Complaints And adjustments – Bank And insurance correspondence

UNIT- V : Channels of Communication **15**

Tele and Video conferencing – Telephone – Pager –Mobile phone – FAX – Voice mail – e-mail – Advantages – Role of computers in management – Real-time processing - On-line file enquiry system – DBMS – Graphics - Distributed data processing.

Text Book:

Rajendra Pal and Korlahalli J.S., "Essentials of Communication", Sultan Chand and Sons, New Delhi.

Reference Books:

1. Gartsida L., "Modern Business Correspondence", MacDonald and Evans, London
2. Raymond V. Lesikar , "Basic Business Communication", Tata McGraw Hill Public Company Ltd, New Delhi.
3. Sehgal M.K. and Vandana Khalar Pal, "Business Communication", Excel Books, New Delhi.

Since - 1947

14FTU13 CORPORATE ACCOUNTING - I Semester - IV

Learning objective: To learn the Principles and Practices of Company Accounts

Hours

UNIT I : Issue of Shares **15**

Issue of securities – Equity shares - Preference shares – Debentures accounting Entries - Over subscription - Pro-rata allotment - Issue at premium and at discount

UNIT II : Redemption of Shares **15**

Redemption of preference shares and debentures – Redemption at par and premium - Sources of redemption – Capital redemption reserve – Issue of bonus shares - Profit prior to incorporation

UNIT III : **Final Accounts of Companies** **15**

Company final Accounts – Profit and loss account – Balance sheet - Calculation of managerial remuneration.

UNIT IV : Valuation of Goodwill and Shares **15**

Valuation of shares and goodwill- Valuation of goodwill – Average profit method - Super profit method – Capitalization method - Valuation of shares-Net asset method – Yield method – Fair value method - Liquidation of companies – Statement of affairs – Liquidator's Final statement of account .

UNIT V : Double Account System **12**

Double accounts system – Accounts of electric companies – Revenue, net revenue of accounts - Receipts and expenditure of capital accounts general balance sheet - Replacement of an asset - Accounting for human resources (theory only)

Distribution of Marks: Problem – 80 % and Theory – 20%

Text Book

1. Jain SP and Narang KL, "Advanced Accountancy" Volume II, Kalyani Publications, New Delhi.

Reference Books

1. Gupta R.L and Radhasamy., "Advanced Accountancy", Sultan Chand and Sons,New Delhi.
2. Iyengar.S.P., "Advanced Accountancy", Sultan Chand and Sons, New Delhi.
3. Ganeson.S and Kalavathi S.R., "Corporate Accounting", Thirumalai Publications.
4. Reddy.T.S and Murthy.A ., "Corporate Accounting", Margham Publications, New Delhi.

Since - 1947

14FTU14 INDIAN FOREIGN TRADE Semester-IV

Learning Objective: To make the students to understand about Foreign Trade activity in the present business scenario.

Hours

UNIT- I: Introduction to Indian Foreign Trade **12**

India's Foreign Trade since 1951- Major exports and imports - Directions of foreign trade - Major hindrances in India exports sector - Structural treatment in promoting international trade by India.

UNIT-II: Legal policy frame work **12**

Policy frame work - Industrial policy - Policy governing instruments of exports promotion - Export oriented units - Export processing zones - Export house and trading houses - Project exports and joint ventures.

UNIT- III: Institutional support **12**

Institutional support - Ministry of commerce - Trade policy decision - Foreign trade territorial decision - Export product decision - Export industries division - Economic division - Market development assistance – DGFT - DGCIS.

UNIT-IV: State trading corporations **12**

State trading corporations - Mineral and metal trading corporation - Role of commodity boards - Export promotional councils - Export development authority - APEDA - MPEDA.

UNIT-V: Export promotion **12**

Export promotion – Incentives - Duty drawbacks - Packing credit – CAPEXI – FICCI – CII - ITPO chamber of commerce - DGFT and functional facilitators – IIP – IIFT – ECGC Indian council of arbitration.

Text Book

M.L.Varma, 'International Trade', Vikas publishing House Pvt ltd.

Reference Books

1. Bhashyam.S, 'Export Promotion in India', The institutional infrastructure, common Wealth,Pub,Delhi,1988.
2. Khann and Sri Ram, 'Export Marketing in India's New Manufacturers', University of Delhi,1986.
3. Francis Cherunilam, 'International Trade and Export Management', Himalaya Publishing house.

14FTU15 **COMPANY LAW** **Semester - IV**

Learning objective: To understand the various provisions of Companies Act 1956.

Hours

UNIT-I: Introduction to Company **14**

Company – Definition – Characteristics – Types – Formation of a company – Procedure – Certificate of Incorporation – Certificate of Commencement - Effects of registration – Promoters – Memorandum of Association – Articles of Association -Contents – Alteration – Legal effects.

UNIT-II: Prospectus and Allotment of Securities **14**

Public offer and Private placement –Prospectus- Deemed prospectus – Matters to be stated in prospectus – Variation in terms of contract or objects in prospectus – Advertisement of prospectus – Shelf prospectus – Red- herring prospectus – Civil and criminal liability for misstatement in prospectus – Allotment of securities by company : Securities - Global Depository Receipt.

UNIT-III: Share Capital and Debentures **14**

Nature of shares and debentures - Kinds of share capital – Issue of equity shares - Numbering of shares – Certificate of shares – Voting rights – Variation of share holders rights – Issue of sweat equity shares , Bonus shares – Issue and redemption of preference shares – Transfer and transmission of shares – Reduction of share capital – Debentures.

UNIT-IV: Company Management and Meetings **15**

Company Management – Board of Directors – Managing Director – Qualification, appointment, vacation of office – Position – Powers, duties and liabilities – Board of Director's Meetings - General Meetings – Kinds of meetings and resolutions – Procedure relating to convening and proceedings in general meetings - Voting – Demand for poll.

UNIT-V: Winding Up and Limited Liability Partnership **15**

Winding up - Definition – Modes of winding up - Official liquidator – Appointment, powers and functions - Limited Liability Partnership - Definition- Features- Registration - E-filing.

References:

1. Companies Act, 2013 Bare Act.
2. Companies Act, 2013 – Taxmann's Publications Private Ltd, New Delhi.

Since - 1947

14FTU16 PRINCIPLES OF INSURANCE Semester - IV

Learning Objective: To understand the Concepts and Principles of Insurance.

Hours

UNIT I: Introduction **8**

Risk – Concepts of risk, types of risk, risk appraisal, transfer and pooling of risks, Concept of insurable risk - Introduction to insurance – Definition - Nature and scope – Principles of insurance – Functions of insurance - Role and importance of insurance.

UNIT II: Life and Non Life Insurance Contract **8**

Life insurance contract – Definition – Features – Classification of policies (concepts only) – Non life insurance contract – Features and types – Insurance products.

UNIT III: Fire and Marine Insurance Contract **8**

Fire insurance – Definition – Kinds of policies-Marine insurance contract – Definition – Classification – Elements – Marine insurance policies- Difference between fire and marine insurance.

UNIT IV: Insurance Sector in India **8**

Indian insurance industry- IRDA Act- Procedure for formation and registration - Globalization and its impact in India.

UNIT V: Insurance Intermediaries **8**

Insurance intermediaries- Agents, brokers, surveyors and loss assessors- Third party administrators- Corporate agents- Bank assurance- Taxation aspects of insurance.

Text Book

Mishra M.N, "Insurance Principles and Practice", Sultan Chand and Sons, New Delhi.

Reference Books

1. Vinayakam.N, Radhaswamy and Vasudevan.S.V, "Insurance Principles and Practice", Sultan Chand and Sons, New Delhi.
2. Mishra M.N, "Modern Concepts of Insurance", Sultan Chand and Sons, New Delhi.

Since - 1947

14FTU17 PRACTICEWORKSHOP – II Semester IV

Exercises have been developed on the practical aspects of business and the same have been taught to the students in the Practice Workshop classes. Examination is conducted for three hours at the end of the fourth semester and marks are awarded.

PSG
CAS
Since - 1947

14FTU18 FUNDAMENTALS OF e-COMMERCE and m-COMMERCE
(Allied – COM) Semester-IV

Learning objective: To impart the knowledge on e-Commerce and m-Commerce.

Hours

UNIT –I : Introduction **14**

Electronic commerce – Definition – Force fueling e-commerce – e-commerce frame work – Anatomy of e-commerce application – Types of e-commerce – Inter organization, Intra organizational and Consumer to e-commerce.

14

UNIT – II : Network Security

Network security – Client - Server network security – Firewall and its type – Transaction security – Data and message security – Challenge response system – Encryption and its types.

14

UNIT – III : Electronic Data Interchange

Electronic data interchange – EDI application in business – Internet – Internet Service Provider (ISP) –Internet topology (Concepts Only) –Interactive marketing process on the internet.

UNIT – IV : Mobile Commerce **15**

Mobile commerce –Introduction –Objectives –Factors for successfulness of m-commerce - Limitation –Mobile banking – Managerial issues – Trust issues.

UNIT – V : Mobile Computing **15**

Mobile computing – Functions - Emerging technologies – Bluetooth – Radio Frequency Identification (RFID) – Wireless Broadband (WIMAX) – SMS – Security issues in mobile computing.

Text Book

Ravi Kalakata and Whinston V.B, "Electronic Commerce, A manager"s Guide", Pearson Education, New Delhi.

Reference Books

1. Dr. Varinder Bhatia, "e-Commerce", Khanna Book Publishing Company, New Delhi.
2. Asolee. K Talwederk and Rooper R Yavagal, "Mobile Computing", Tata McGraw- Hill Publishing Company Limited, New Delhi.
3. Elias. M., "Electronic Commerce", Prentice Hall of India Pvt. Ltd, New Delhi.

14FTU19 **INSTITUTIONAL TRAINING** **Semester - V**

Students shall undergo practical training in industries and business establishments during the II year summer holidays for a period of one month. They should undergo training in Export oriented institutions. They should maintain a work dairy during the training programme and submit a report of the training they underwent. This is evaluated for 100 marks.

PSG
CAS
Since - 1947

14FTU20 **CORPORATE ACCOUNTING – II** **Semester-V**

Learning Objective: To learn the accounting procedures for reconstruction of companies and principles of the bank and insurance accounts.

Hours

UNIT I: Amalgamation and Absorptions **15**

Amalgamation and absorption– Meaning – Accounting treatment – Purchase Consideration – Methods of calculating purchase consideration – Accounting entries.

UNIT II: Reconstructions of Companies **14**

Reconstruction – External and internal – Accounting treatment.

UNIT III: **Accounts of Banking Companies** **14**

Bank accounts (New Format) – Profit And loss account – Balance sheet.

UNIT IV: Accounts of Insurance Companies **14**

Accounts of insurance companies– Life insurance company accounts revenue account and balance sheet – Valuation balance sheet – Accounts of fire and marine insurance.

UNIT V: **Accounts of Holding Companies** **15**

Accounts of holding company – Minority interest - Cost of control/ goodwill or capital reserve - Capital profit, revenue profit (excluding chain holding) - Consolidated balance sheet.

Distribution of Marks: Problems– 80% and Theory – 20 %

Text Book

1. Jain S.P. and Narang K.L., "Advanced Accountancy" Volume II, Kalyani Publications, New Delhi.

Reference Books

1. Gupta R.L. and Radhasamy M., "Advanced Accountancy", Sultan Chand and Sons, New Delhi.
2. Iyengar.S.P., "Advanced Accountancy", Sultan Chand and Sons, New Delhi.
3. Ganesan.S. and Kalavathi S.R., "Corporate Accounting", Thirumalai Publications, Nagercoil.
4. Reddy T.S. and Murthy A., "Corporate Accounting", Margham Publications, Chennai.

Since - 1947

14FTU21 SUPPLY CHAIN MANAGEMENT IN INTERNATIONAL TRADE Semester V

Learning objective: To provide the basic knowledge regarding supply chain management Foreign Trade.

Hours

UNIT I: Supply chain management (SCM) **12**

Supply chain management (SCM): Introduction concepts – Objectives -importance - Decision phases in supply chain - Process view of supply chain.

UNIT II: Supply chain drivers and metrics **12**

Supply chain drivers and metrics - Drivers of supply chain performance -Framework for structuring drivers - Facilities - Inventory - Transportation –Information – Sourcing - Pricing..

UNIT III: Designing the supply chain network **12**

Designing the supply chain network - Role of distribution in supply chain -Factors influencing distribution network design - Design options for a distribution network - Role of network design in supply chain - Factors influencing network design decisions - Framework for network design decision.

UNIT IV: Planning demand and supply in a supply chain

Planning demand and supply in a supply chain - Role of forecasting in a supply chain - Characteristics of forecasting - Components of a forecast and forecasting methods - Basic approach to demand forecasting - Time series forecasting methods - Aggregate planning strategies. **12**

UNIT V: Sourcing decision in a supply chain

Sourcing decision in a supply chain - Role of sourcing in supply chain - In-house or outsources - Third and fourth party logistics - Supplier scoring and assessment- supplier selection - Design collaborating- Procurement process-souring planning and analysis - Role of IT in sourcing. **12**

Text Book

Sunil Chopra and Meindlpeter, "SCM strategy, planning and co-operation", Third Edition education/PHI

Reference books

1. Pierre David,IIOOIII, "International logistics", Biztantra
2. Mohanty,R.P and Deshmukh, S.G.IIOOV "Supply chain management theory and practice", Biztantra.
3. N.V.Badi, "Supply chain Management". Vrinda Publications.
4. B.S.Sahay, "Supply chain Management for Global Competitiveness", MacMillan India Ltd, 1999.
5. Sunil Chopra and Peter Meindl, "Supply chain Management strategy planning and operations", 3rd Edition, Prentice Hall of India, 2007, New Delhi.
6. Robert B handfield and Ernest L Nichols J.R., "introduction to Supply chain Management", Prentice Hall of India, New Delhi.

14FTU22 GLOBAL FINANCIAL MANAGEMENT Semester V

Learning Objective: To enable the students to gain insight into management of global finance.

Hours

UNIT- I.: International Money Markets **12**

International money markets - Money market instruments - International capital markets – Comparison of New York, London and Indian money market –International bond market - Euro currency market - Euro dollar- Euro deposit and loans.

UNIT- II: International Monetary and Financial Environment **12**

International monetary and financial environment - International monetary investments - Balance of payments.

UNIT - III: Exchange Rate Theories **12**

Exchange rate theories – Derivatives - Forward rate agreements – Currency futures and interest futures, options and swaps.

12

UNIT - IV: International Banking

International banking - Role of IMF in international liquidity - International institutions - World Bank.

UNIT- V: International Development Associations **12**

International development associations – International finance corporation - The international debt and country analysis - Recent changes in international financing.

NOTE: Question paper shall cover 100 % Theory

Text Book

Alan C. Shapiro, 'International Finance Management', Wiley, John & Sons.

Reference books:

1. P.K.Jain, "International Finance Management", Macmillan Publishers India Limited.
2. P.R. Bhatt, 'International Finance', Anmol Publications Pvt. Limited.
3. Maurice D. Levi, "International Finance", Tata Mc. Graw Hill, 3rd edition.
4. V.K. Bhalla, "International Finance Management", Sultan Chand and Sons.
5. Apte, "International Finance Management ", Tata Mc. Graw Hill, 2nd edition.

Since - 1947

14FTU23 ENTERPRENEURSHIP Semester V

Learning objective: To provide exposure to the students about Entrepreneurship

Hours

UNIT- I :Introduction **12**

Entrepreneur – Meaning – Types - Qualities - Functions – Origin of entrepreneurship - Factors influencing entrepreneurship – Barriers to entrepreneurship – Competing theories of entrepreneurship.

UNIT - II: Incentives and Subsidies **12**

Incentives and Subsidies - Need – Problems – Schemes in operation – Incentives for - Industries in backward areas – Rural industrial projects – Manufacturing sector – Infrastructure sector – Agro-based industries- Taxation benefits – Subsidy schemes – For technology development – For skill development and training.

UNIT- III: **Project Formulation and Appraisal** **12**

Meaning of project – Objectives - Identification and classification – Constraints – Project formulation – Need – Significance and elements – Feasibility report –Project appraisal - Concept and methods.

UNIT - IV: Small Scale Industries **12**

Micro, Small and Medium units - Small scale industries policy – Registration of small industry – Steps to be taken for starting a small industry –NEDA Scheme - MSMED - Trade Sickness in small-scale units - Causes and consequences – Remedies.

UNIT- V: Institutional Assistance **12**

Institutional set up – Framework -Institutions assisting entrepreneurs – SIDO – NSIC – SISI – SIPCOT – TIIC – NAYE – KVIC – TCO" Institutional finance – IFCI – ICICI – IDBI – SIDBI– Appraisal of term loans – Suitable agency for assistance.

Text Book

Gupta C.B and Srinivasan N.P "Entrepreneurial Development", Sultan Chand and Sons, New Delhi.

Reference Books

1. Jayashree Suresh , "Entrepreneurship Development", Margham Publications, Chennai.
2. Gupta C.B. and .KhankaS.S "Entrepreneurship and Small Business Management", Sultan Chand and Sons, New Delhi.
3. Gupta C.B. "Management of Small Business", Sultan Chand and Sons, New Delhi.
4. Srivatsava R.M., "Essentials of Business Finance", Himalaya Publishing House, Mumbai

Core Elective-I

14FTU24A FINANCIAL MANAGEMENT Semester –V

Learning objective: To understand the various concepts and techniques of Financial Management.

Hours

UNIT- I: Introduction to Financial Management **14**

Nature and scope of financial management – Objectives of financial management – Financial decisions - Financial management process - Functional areas of financial management - Organization of finance function**.**

UNIT-II: Capital Budgeting Techniques **14**

Capital budgeting – Nature of capital budgeting – Importance –Capital budgeting process – Kinds of decision - Evaluation of investment opportunities – Investment decision tools – Time value of money – Present value of single cash flow – Present value of an annuity – Future value of single cash flow – Future value of an annuity – Average rate of return, payback. NPV, IRR and PI methods.

UNIT - III: Cost of Capital **14**

Analysis of risk and uncertainty in capital budgeting - Capital rationing - Cost of capital – Importance – Measurement of specific costs – Cost of debt – Cost of preference shares – Cost of equity capital – Cost of retained earnings – Weighted average cost of capital.

UNIT - IV: Capital Structure **15**

Lease financing – Types of lease financing – Operating leverage – Financial leverage – EBIT, EPS analysis – Combined leverage – Capital structure decision – Modigilani Miller (MM) model**.**

UNIT- V: Working Capital Management **15**

Working capital management – Nature of working capital – Determinants of working capital – Estimation of working capital requirements – Sources of working capital – Cash management – Inventory management – Receivables management.

Distribution of Marks: 60% problems (simple problems only) and 40% theory

Text Book

Sharma.R.K and Shashi. K. Gupta., "Financial Management", Kalyani Publishers, New Delhi.

Reference Books

1. Kuchal., "Corporation Finance", Chaitanya Publishing House, Ahamadabad.
2. Prasanna Chandra., "Financial Management", Tata McGrew – Hill Publishing company Limited, New Delhi.
3. Srivatsava. R.M., "Financial Management", Kalyani Publishers, New Delhi.

Core Elective-I

14FTU24B WORKING CAPITAL MANAGEMENT Semester- V

Learning Objective: To educate the importance of working capital management concepts in corporate finance.

	Hours
UNIT – I : Introduction to Working Capital Management Working capital management – Meaning – Objectives – Working capital policies- Factors affecting working capital requirements – Forecasting of working capital requirements - Working capital management – Theories and approaches **.**	**14**
UNIT – II : Financing of Working Capital Financing of working capital – Determining the working capital financing mix – New trends in financing of working capital by banks – Measuring the working capital.	**14**
UNIT – III : Receivables Management Receivables management – Meaning – Objectives - Cost of maintaining receivables - Factors influencing size of receivables - Forecasting the receivables – Dimensions of receivables management	**14**
UNIT–IV: Cash and Inventory Management Cash management – Managing cash flows – Determining optimum cash balances. Inventory management – Meaning – Nature – Benefits - Risk and cost of inventory management – Tools and techniques of inventory management.	**15**
UNIT – V: Working Capital Control Working capital control and banking policy – Committee recommendations on– New working capital system of assessment of working capital finance - Money market instruments – Bank finance- Assessment and appraisal – Managing corporate liquidity and financial flexibility.	**15**

Distribution of Marks: 60% problems (simple problems only) and 40% theory

Text Book

V.K.Bhalla, Working Capital Management, Text and Cases, sixth edition, Anmol publications

Reference Books

1. Prasanna Chandra, "Financial Management, Theory and Practice", Tata McGraw-Hill Publishing Company Limited, New Delhi.
2. Pandey I.M., "Financial Management", Vikas Publications, New Delhi.
3. Khan and Jain, Financial Management, Tata McGraw- Hill Publishing Company Limited, New Delhi.

14FTU25 MANAGEMENT ACCOUNTING Semester-VI

Learning Objective: To learn the applications of accounting techniques for Management.

Hours

UNIT I : **Introduction to Management Accounting** **14**

Management accounting – Nature and Scope – Objectives – Functions – Importance Limitations - Management accounting and financial accounting - Management accounting and cost accounting – Installation of management accounting system.

UNIT II: Financial Statements **14**

Financial statement analysis – Types of financial analysis – Techniques comparative financial statements – Common size statements – Ratio analysis significance - Limitations – Liquidity, solvency, activity and profitability ratios

UNIT III: Funds Flow and Cash Flow Statements **15**

Fund flow statement – Concepts – Importance and limitations – Preparation of fund flow statement – Schedule of changes in working capital – Statement of sources and application of funds – Cash flow statement– Uses, significance and limitations – Preparation of cash flow statement (new format).

UNIT IV: Budgetary Control **14**

Budgetary control – Meaning - Objectives – Requisites for a successful budgetary control system – Fixed and flexible budget – Functional budgets.

UNIT V: Marginal Costing and Standard Costing **15**

Marginal costing – Meaning – Characteristics - Contribution – P/V ratio – Break even analysis – Margin of safety- Application of marginal costing – Standard costing – Meaning – Steps involved in standard costing – Variance analysis – Material, labour.

Distribution of Marks: Theory 20% and Problem 80%.

Textbooks

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

Reference Books

1. Pillai .R.S.N. and Bagavathi., "Management Accounting", Sultan ChandandSons, NewDelhi
2. Jain.S.P and K.L. Narang., "Elements of Management Accounting", Kalyani Publishers, NewDelhi.
3. Maheswari S.N., "Principles of Management Accounting", Sultan Chand and Sons, New Delhi.
4. Khan M.Y. and Jain P.K., "Management Accounting", Tata McGraw – Hill Publishing Company, New Delhi.

14FTU26 COMPUTERIZED ACCOUNTING (TALLY) Semester - VI

Learning objective: To provide working knowledge in accounts using Tally software.

1. **Fundamentals:** Company creation – Name, address, e-mail, Income Tax, Local sales Tax and Inter-state sales tax numbers – Currency symbol – Maintaining accounts – Selection, closure and alteration of company.

2. **Chart of Accounts**: Group of accounts – Pre-defined group – Primary group, Sub-group – Creating primary group, alteration and deletion of groups.

3. **Ledgers** – Creation – Single ledger, Multiple ledger – Addition, alteration and deletion of ledger.

4. **Inventory Accounting**: Creation of stock item, multiple stock group, multiple stock category – Units of measures.

5. **Accounting Vouchers** – Types – Contra, Payment, Receipt, Journal, Sales Voucher, Credit note, Debit note, Purchase Voucher.

6. **Inventory Report** – Types – Inventory statutory report – Stock summary – MIS Report – Stock item – Stock group summary – Stock transfer register.

7. **Statement of Accounts** – Balance sheet, Profit and loss account, Trial balance, Sales register, Purchase register, Cash book, Bank book and ledgers.

8. **Bank Reconciliation Statement**: Bank data entry, List of reconciled entries.

9. **Preparation of Ratio Analysis**.

10. **Calculation of Interest**: Interest receivable, Interest payable – Ledger – Group.

PSG CAS Since - 1947

14FTU27 **LOGISTICS MANAGEMENT** **Semester- VI**

Learning Objective: To understand the basic concepts of Logistics Management

Hours

UNIT-I : Logistic System **14**

Concept – Objectives – Logistics – Interface with marketing – System elements – Relevance of logistics to export management – Importance of logistics – Principles of logistics excellence.

UNIT- II: Indian Shipping **14**

Ports in India – Indian shipping at a glance – Government policy – Control and support – Ports infrastructure development – Organization of a shipping company – Shippers association – Shipment of government controlled cargo – Different types of ships – Operating ships - Shipping routes.

UNIT- III: Freight Structure and Practice **14**

Freight rates – Principles – Liner freight structure – Tramp freight structure – Shipping agent – Freight forwarder – Stevedores.

UNIT-IV: Containerization **15**

Genesis – Containers – Classifications of containers – Benefits to trade – Constraints in containerization – Inland container depot – Roles and functions – Export clearance at ICD - Imports clearance procedure– CONCORD – ICD (Latest Trends).

15

UNIT-V: Air Transport

Inter model operations – Combined transport document – Legislation for multi model transport – The Multi Model Transportation of Goods Act of 1993 – International air transportation – Advantages and constraints of air transport – Air cargo tariff structure – IATA

Text Book

Dr.Krishnaveni Muthiah, "Logistics Management and World Sea borne Trade", Himalaya Publishing House Ltd., Mumbai.

Reference Books

1. Vinnod V. Sople, "Logistic Management", Pearson Education.
2. Batlacharya S.K, "Logistic Management", Sultan Chand Publications.

14FTU28 INTERNATIONAL MARKETING Semester VI

Learning objective: To enable the students to know the International Marketing in India

Hours

UNIT- I: Introduction **14**

Introduction to global marketing - Principles – Importance - Forces affecting global marketing - Global customers - Global marketing plan.

UNIT -II: Creating Global marketing programs

Creating global marketing programs - Product decisions – Positioning - Product saturation levels in global markets - Pricing decisions – Concepts - Environmental influences on pricing decisions – Global pricing objectives and strategies. **14**

UNIT -III: Global Marketing

Global marketing channels and physical distribution – Objectives - International channel innovation - Channel strategy - Global advertising - Content- Selecting an advertising agency - Appeals. **14**

UNIT- IV: Global Promotions

Global promotions - Public relations - Personal selling - Sales promotion - Direct marketing - Trade shows – Sponsorship - Global e-marketing – Communications - Speed to market - Components of the electronic value chain. **15**

UNIT- V: Global marketing information systems and research **15**

Global marketing information systems and research – Overview - Sources of market information - Formal marketing research - Current issues in global marketing research - Global market segmentation - Global targeting - Global product positioning.

Text Book

Warren.J.Keegan and Naval K.Bhargava, "Global Marketing Management", published by Dorling Kindersley(India) Pvt Ltd., Licensees of Pearson Education in South Asia.

Reference Books

1. Adhikary mana.B, "Global Business Management", Macmillan Publisher, New delhi.
2. Ogrugi Omai, "International Marketing", Palgarave Macmillian, China.
3. P.K.Vasudeva, "International marketing", Excel Books, New Delhi.
4. R.L.Varshey," International Marketing", Educational Publisher.

14FTU29 **PRACTICE WORKSHOP – III** **Semester -VI**

Exercises have been developed on the practical aspects of business and the same have been taught to the students in the Practice Workshop classes. Examination is conducted for three hours at the end of the sixth semester and marks are awarded.

PSG
CAS
Since - 1947

14FTU30 **PROJECT WORK** **Semester - VI**

Project work will be assigned to the students on the basis of group under the supervision and guidance of the faculty members in the areas of Finance, Financial Markets and Services. The grouping may be done in such a way that it has minimum three and maximum five students. The project report shall be submitted jointly by the group, evaluated by the internal and external examiners but the marks will be awarded to each student separately by conducting viva-voce examination.

PSG
அறிவு அதிகாரம்
CAS
Since - 1947

Core Elective II

14FTU31A FOREIGN TRADE PROCEDURES AND DOCUMENTATION

Semester- IV

Learning Objective: To Understand the Procedures and Documentation of Foreign Trade.

d **Hours**

UNIT- I: Overview of International Trade **12**

Overview of international trade – Introduction - Merchandise trade - Trade in services - Global sourcing counter trade - Gains from trade - Terms of trade - Methods of payments.

UNIT- II: International trade contracts **15**

International trade contracts - Regulatory frame work - Definition of export house and trading house – Benefits - Registered exporters - Entering into export contract - Execution of export order - Export procedures - Pre-shipment inspections procedures - Procedures for customs clearance of goods exported -Post export procedures - Meaning and mechanisms of letter of credit.

UNIT- III : Export procedures **15**

Export procedures: Documents used in foreign trade - Transport documents - Bill of lading - Multimodal transport documents - Airway bill Inco terms.

UNIT- IV: Export documentation **15**

Export documentation - Export finance - ECGC (Export Credit Guarantee Corporation) - Export import bank of India

UNIT- V: Import trade procedures and documentation **15**

Import trade procedures and documentation - Import trade laws in India - Bill of entry - Role and relevance of Government interventions - Import financing - Import loans - Trade credits for imports.

Text Book

Jeevanandam, "Foreign Exchange and risk management", Sultan Chand Publication.

Reference Books

1. Francis Vherunilam, "International trade and Export Management", Himalaya Publishing House.
2. Thomas.E.Johnson, "Export Import Procedures", AMACOM Div American Mgmt Assn.
3. Balagopal.T.A.S., "Export Marketing", Himalaya Publishing House.
4. M.L.Mahajan., "A Guide on export policy procedure and documentation".

Since - 1947

Core Elective II

14FTU31B **PROJECT MANAGEMENT** **Semester – VI**

Learning objective: To familiarize the students with the Project Management Techniques.

	Hours
UNIT-I : Preliminary Review of Project Project – Introduction - Concept of a project - Objectives and scope of projects - Project characteristics - Project life cycle - Project identification and formulation - Project preparation - Feasibility study - Generation and screening of project ideas.	**14**
UNIT-II : Project planning Process of project planning - Managing the planning process - Application of Network Analysis (CPM, PERT) for planning - Levels of plans - Plant lay-out - Location of projects - Commercial analysis - Project cost analysis.	**14**
UNIT-III : Project Financing Internal generation of funds - Leasing financing - Public sector banks – Debentures - Assistance from international financial institutions - Investment institutions - Project financing package - Procuring funds.	**15**
UNIT-IV : Project Implementation Stages of project implementation – Bottlenecks in project implementation - Guidelines for effective implementation - Management techniques for project management - Project monitoring - Tools and techniques of project management performance.	**14**
UNIT-V : Project Audit Types of project audit - Audit life cycle - Computer aided project management - Need for proper management software - Contracts in projects - Project manager - Team building in project.	**15**

Text book

Prasana Chandra, "Project planning, Analysis, Selection, Implementation and Review", Tata McGraw-Hill Publishing Co.Ltd, New Delhi.

Reference books:-

1. Chudhury S, "Project Management", TataMcGraw-Hill Publishing Co Ltd, New Delhi.
2. Harvey maylor,"Project Management", Macmillian Indian Ltd, New Delhi
3. Joy P.K,"Total Project Management", Macmillian Indian Ltd, New Delhi.
4. Nagarajan K, "Project Management", New Age International Publishers, New Delhi.

14EDCCOU **BASIC ACCOUNTING – EDC** **Semester -V**

Learning Objective: To provide knowledge in the basic aspects of accounting.

	Hours
UNIT I: Double Entry System and Accounting Concepts Double Entry Book Keeping – Accounts – Types of Accounts – Rules of Accounts Accounting Concepts – Conventions – Uses and Limitations of Double Entry Book Keeping.	**6**
UNIT II: Journal , Ledger and Trial Balance Journal - Ledger – Trial Balance – Need for Preparing a Trial Balance - Uses and Limitations of Trial Balance.	**9**
UNIT III: Final Accounts Final Accounts of Sole Trading Concerns – Trading Account - Profit and Loss Account Balance Sheet – Problems With Simple Adjustments.	**9**

Text Books

1. Grewal T.S, "Double Entry Book Keeping", Sultan Chand and Sons, New Delhi.

Reference Books

1. Gupta R.L, "Advanced Accountancy", Sultan Chand and Sons, New Delhi.
2. Jain S.P and K.L. Narang, "Advanced Accountancy", Kalyani Publishers, New Delhi.
3. Reddy T.S and Murthy A, "Financial Accounting", Margham Publications, Chennai.
4. Vinayagam, Nagarajan and Mani, "Principle of Accounting", Sultan Chand and Sons. New Delhi.

Since - 1947

OFFICE MANAGEMENT (SELF STUDY)

Learning objective: To learn the principles and practices of office management.

UNIT I Modern Office and Management

Introduction – Meaning – Office Work - Office Functions – Principles of Management Elements Functions of Office Management – Information Management – Organization Characteristics Importance – Benefits – Steps - Principles.

UNIT II Administration and Accommodation.

Administration – Objectives – Accommodation – Principles – Location – Office Layout – Re-Layout – New Trends in Office Layout – Office Lighting – Types – Benefits – Ventilation Interior Decoration- Physical Hazards – Sanitary Requirements – Security – Secrecy Cleanliness.

UNIT III Office System and Procedures

System Concept – Definition – System Analysis – Flow of Work – Role of Manager Centralization vs Decentralization – Mechanization – Criteria – Types of Office Machines Office Forms – Forms Control – Designing – Sets – Stationery.

UNIT IV Records Management

Records – Importance – Filing – Essentials - Classification and Arrangement of Files – Methods Modern Filing Devices – Indexing – Types – Selection – Filing Routine – Manual – Retention Evaluation – Modern Tendencies in Records Making.

UNIT V Communication and Office Correspondence

Importance – Barriers – Process – Characteristics – Office Correspondence – Mail Services Facilities – Arrangements – Mail Routines – Cost Reduction or Cost Saving – Areas – Methods Economy – Budgetary Control.

Text Book

1.Chopra R.K, "Office Organization and Management", Himalaya Publishing House, Mumbai.

Reference Books

1. Singh B.P, "Office Organization and Management", Kalyani Publishers, New Delhi.

2. Gupta C.B, "Office Management", Sultan Chand and Sons, New Delhi.