B.Com International Business

AFFILIATED COLLEGES

Program Code: 2AN

2026– 2027 Onwards

BHARATHIAR UNIVERSITY

(A State University, Accredited with "A" Grade by NAAC, Ranked 13th among Indian Universities by MHRD-NIRF,
World Ranking: Times -801-1000,Shanghai -901-1000, URAP – 1047)

Coimbatore - 641 046, Tamil Nadu, India

Program Educational Objectives (PEOs)	
After the successful completion of B.COM IB program, the students are expected to	
PEO1	To provide strong base on the course relevant to the area of international business which helps to choose their career
PEO2	To enhance knowledge and skills among students which built confident to identify their career opportunities in multiple dimensions
PEO3	Nurture the students in intellectual, personal, interpersonal and social skills with a focus on relevant professional career particularly, to maximize professional Growth in international business
PEO4	Empower the students with necessary competencies and decision making skills to foster the innovative thinking to become exporter and importer
PEO5	Strengthen the students to become expert in the field of international communication with ethical consciousness.

Program Specific Outcomes(PSOs)	
The B.COM IB program describe accomplishments that graduates are expected to attain within five to seven years after graduation	
PSO1	Students will able to understand the concepts of international business.
PSO2	Programme aims to develop comprehensive professional skills which are required for commerce (international business) graduates.
PSO3	Students will develop an understanding of various international business functions such as export, import, international financial analysis, foreign exchange, FDI, customs and logistics etc.
PSO4	Students will be able to prove the proficiency with the ability to engage exams like C.A, C.S and CMA
PSO5	Students can do international business oriented research and consequence of this, they can become Professors in Colleges and Universities

PROGRAM OUTCOMES

On successful completion of the B.COM IB program

PO 1	Build the wide range of knowledge in the areas of international business concepts and techniques to meet the current and future requirements of the Industry
PO 2	Develop the strong knowledge in the areas of export, import, foreign exchange, customs procedures, logistics and supply chain management and related areas.
PO 3	Understand the dynamic and complex working environment of International Business.
PO 4	Understand the problems faced by the international business sector in the Current scenario
PO 5	Understand the rapid changes of international financial services include banking and insurance sectors.
PO 6	Understand the global business environment.
PO 7	Understand the international trade procedure and documentation.
PO 8	Understand the international business correspondence and communication
PO 9	Be able to prove their proficiency with ability to engage in export and import trade.
PO 10	Disseminate students to develop decision making and problem solving skills to undertake their own venture as a feasible career and growth
PO 11	Orient and motive the students to develop the needed knowledge in International business and academics to develop their employments opportunity.

BHARATHIAR UNIVERSITY : : COIMBATORE 641 046
Bachelor of Commerce Curriculum (Affiliated Colleges)
(For the students admitted during the academic year 2026 – 26 onwards)

Part	Course Code	Title of the Course	Credits	Hours		Maximum Marks		
				Theory	Practical	CIA	ESE	Total
FIRST SEMESTER								
I		Language-I	4	6	-		75	100
II		English-I	4	6	-		75	100
III		Core- I Principles Of Accountancy	4	6	-	25	75	100
III		Core II–Business Organization &Office Management	3	6	-		75	100
III		Allied Paper I – World Economic Resources	3	4	-		75	100
IV		Environmental Studies	2	2	-		50	50
		Total	**20**	**30**			**425**	**550**
SECOND SEMESTER								
I		Language-II	4	6	-		75	100
II		English-II	2	4	-	25	25	50*
		Language Proficiency for Employability	2	2		25	25	50*
III		Core III–Financial Accounting	4	6	-	25	75	100
III		Core IV–Principles of Marketing	3	6	-	25	75	100
III		Allied Paper II -International Trade Procedures and Documentation	3	4	-	25	75	100
IV		Value Education – Human Rights	1	1	-		25	25
IV		Disaster Management	1	1		25		25
		Total	**20**	**30**		**150**	**425**	**550**
THIRD SEMESTER								
I		Language-III	4	6		25	75	100
II		English-III	4	4		25	75	100
III		Core V – Higher Financial Accounting	3	4		25	75	100
III		Core VI–Commercial Law	3	4			55	75
III		Core VII – Banking and Foreign Exchange	3	4		20	55	75
III		Allied : III - Mathematics for Business	3	3			55	75
IV		Skill based Subject -I : Naan Mudhalvan Digital Skills for Employability (Microsoft Office Essentials)	2	-			75	100
V		Tamil@/Advanced Tamil#(or)Non-Major Elective–I Yoga for Human Excellence# /Women's Rights #Constitution of India#	1	1		-	25	25
VI		Health and Wellness	1	1		25	-	25
		Total	**26**	**30**		**180**	**570**	**750**
FOURTH SEMESTER								
I		Language-IV	4	6		25	75	100
II		English-IV	4	4		25	75	100
III		Core IX – Corporate Accounting	4	4		25	75	100
III		Core X–Business Taxation	2	3		20	55	75

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III		Core XI - International Marketing Management	2	3		20	55	75
III		Core XII–Executive Business Communication	2	3		20	55	75
III		Allied: IV: Statistics for Business	3	3		20	55	75
IV		Skill based Subject-II: Naan Mudhalvan- Office Fundamentals	2	-		25	75	100
III		Core XIII -Computer Applications: MS-Word MS Excel	2		2	20	55	75
IV		Tamil@/ Advanced Tamil# (or)Non-major elective-II: General Awareness#	2	2		-	50	50
		Total	**27**	**28**	**2**	**200**	**625**	**825**
		FIFTH SEMESTER						
III		Core XIV- Logistics Management	3	4		25	75	100
III		Core XV–Airline Marketing and Strategic Airline Alliance	4	5		25	75	100
III		Core XVI– Brand Management	3	4		25	75	100
III		Core XVII–Cost Accounting	4	4		25	75	100
III		Core XVIII–Income Tax Law and Practice	3	4		25	75	100
III		Elective–I: A. Garment Merchandising B. Garment Costing C. Quality Assurance in Garment Industry	3	4		20	55	75
IV		Skill Based Subject-III: Naan Mudhalvan-Accounting and Trading Essentials for Employability (Banking, Lending and NBFC Products and Services- I)	2			25	75	100
		Total	**24**	**30**		**190**	**560**	**750**
		SIXTH SEMESTER						
III		Core XX – Management Accounting	4	5		25	75	100
III		Core XXI- Principles of Auditing	3	5		25	75	100
III		Core XXII-International Business Strategy	3	5		20	55	75
III		Core XXIII: Computer Applications : MS-Powerpoint.MS Access and Tally9.2–Practical	3	-	3	20	55	75
III		Elective–II: A. Supply Chain Management-I B. Supply Chain Management-II C. Cargo Management	3	5		20	55	75
		Elective–III: A. Agricultural Export – import management B. Agricultural Logistics and Supply Chain Management C. Agricultural and Food Retailing	3	4		20	55	75
IV		Skill based Subject-IV-NaanMudhalvan-Fintech Course(Capital Markets / Digital Marketing / Operational Logistics)	2	3		25	75	100
		Extension Activities@	2	-	-	50	-	50
		TOTAL	**23**	**27**	**3**	**205**	**445**	**650**
		GRAND TOTAL	**140**	**175**	**5**	**1060**	**3015**	**4075**

- * English II-University semester examination will be conducted for 50 marks (As per existing pattern of Examination) and it will be converted for 25marks.
- Naan Mudhalvan – Skill courses- external 75 marks will be assessed by Industry and internal will be offered by respective course teacher.

Note: The syllabi of B.Com IB degree programme from the academic year 2026 – 26 and subsequent changes be followed in respect the remaining papers which are not furnished below.

First Semester

Course code			L	T	P	C
Core-I		**Principles of Accountancy**	**4**			**4**
Pre-requisite		**Basic knowledge in Accountancy**	**Syllabus Version**		**2026-2027**	

Course Objectives:

The main objectives of this course are to:

1. To enable the students to learn basic Principles of Accountancy.
2. To make the students skillfully to prepare and present the final accounts of sole trader.
3. To learn about various types of errors and calculation of depreciation in accounts.
4. To understand about bank reconciliation statement and accounting for professionals
5. To provide knowledge about consignment and joint ventures

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Recalling Accounting Concepts and Conventions and use Accounting rules to record business transactions in the form of Journal, Ledger, subsidiary books and Preparation of Trial Balance.	K1
2	Understanding the steps involved in locating errors and prepare the MTO Understand the preparation of final accounts for sole traders.	K3
3	Outline the concepts of Bills of exchange, Average due date and Account Current	K2
4	Examine the concept of consignment and joint venture.	K4
5	Analyze the bank reconciliation statement, Receipts and payments, Income and expenditure and Balance sheet and accounting for professionals to enhance the knowledge.	K4

K1-Remember;**K2**-Understand;**K3** -Apply;**K4**-Analyze;**K5**-Evaluate;**K6**-Create

Unit:1		**17--hours**

Fundamentals of Book Keeping – Accounting -Definition – Accounting Concepts andConventions-AccountingTerms-.-DoubleEntrySystem-AccountingEquation–Journal–Ledger–Subsidiary books– Trial balance..

Unit:2		**18--hours**

Final accounts of a sole trader: Trading A/c, Profit and Loss A/c and Balance Sheet-Adjustments: Closing stock -Outstanding Expenses Accrued Income- Income Received in Advance– Bad debts – Bad debts provisions-Depreciation-Adjustment entries – Errors and rectification.

Unit:3		**15--hours**

Bill of exchange-Accommodation bills –Average due date–Account current

Unit:4		**20--hours**

Accounting for consignments and Joint ventures

Unit:5		**18--hours**

Bank Reconciliation statement–Accounts of Professionals and Non-profit Organization: Receipt sand Payments and Income and Expenditure account and Balance sheet

Unit:6	**Contemporary Issues**	**2hours**
Expert lectures online seminars–webinars		
	Total Lecture hours	**90--hours**

Text Book(s)	
1.	**S.P.JainandK.L. Narang – Principles of Accountancy, Kalyani Publishers**
2	N.Vinayakam, P.L.Mani, K.L.Nagarajan –Principles of Accountancy
3	T.S.Grewal – Introduction to Accountancy-S.Chand & Company Ltd.,
4	R.L.Gupta, V.K.Gupta, M.C.Shukla–Financial Accounting–Sultan chand & sons
Reference Books	
1	K.L.Narang, S.N.Maheswari -Advanced Accountancy-Kalyani Publishers
2	A.Murthy-Financial Accounting–Margham Publishers
3	A.Mukherjee, M.Hanif– ModernAccountancy.Vol.1-Tata McGraw Hill Companie
`Related Online Contents[MOOC, SWAYAM, NPTEL, Websites , Other Online resources etc.]	
1	**https://www.bing.com/search?PC=U523&q=principles+of+accounting+lecture+notes+pdf&first=11&FORM=PERE#**
2	**https://www.bing.com/search?q=principles+of+accountancy+swayam+notes&qs=NWU&pq=principles+of+accountancy+swayam+notes&sc=10-38&cvid=C2F0B455F5724BABB04ED049FC405BDA&FORM=QBRE&sp=1#**
3	**https://youtu.be/FFC7fYpnC0M**
Course Designed By:	

Mapping Course objectives and course outcomes					
	PO1	**PO2**	**PO3**	**PO4**	**PO5**
CO1	S	S	S	S	S
CO2	S	S	S	S	M
CO3	S	M	M	S	M
CO4	S	S	S	S	M
CO5	S	S	M	M	L

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

` Course code			L	T	P	C
Core-II		**Business Organization and Office Management**	**4**			**4**
Pre-requisite		**Basic knowledge in Management**	**Syllabus Version**		**2026-2027**	

Course Objectives:

The main objectives of this course are to:

1. To understand different forms of organization
2. To understand various factors affecting business organization and functioning of stock exchange
3. To provide insight about office functioning, data processing system and EDP

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Understandingtheconceptsofbusinessanditsformsoforganizationsinvolvedinsoletrader, partnership firms, companies and co-operative societies and public Enterprise.	K2
2	Analyzing the business factors which are involved in sources of finance.	K4
3	Explaining the functioning of stock exchanges SEBI, DEMAT of shares.	K2
4	Remembering office functions, layout and accommodation.	K1
5	Outlining office equipment' sand EDP.	K2

K1-Remember;**K2**-Understand;**K3** -Apply;**K4**-Analyze;**K5**-Evaluate;**K6**-Create

Unit:1		**17--hours**

Nature and scope of Business, Forms of Business Organisation – Sole Trader, Partnership firms, Companies and Co-operative Societies – Public Enterprise.

Unit:2		**20--hours**

Location of Business–Factors influencing location, localization of industries-Size of firms-**Trade Association-Chamber of Commerce**.

Unit:3		**17--hours**

Stock Exchange- Functions– Procedure of Trading – Functions of SEBI–DEMAT of shares-

Unit:4		**20--hours**

Office–Its functions and significance–Office layout and office accommodation–Filing and Indexing

Unit:5		**14--hours**

Office machines and equipment's – Data Processing Systems – EDP –Uses and Limitations – Office Furniture.

Unit:6	**Contemporary Issues**	**2hours**

Expert lectures online seminars-webinars

	Total Lecture hours	**90--hours**

Text Book(s)	
1	Y.K.Bhushan–Business Organisation and Management –Sultanchand &sons
2	Shukla-Business Organisation and Management–S.Chand & Company Ltd.,
3	Saksena–Business Administration and Management–SahityaBhavan
4	C.B.Gupta, Business Organisation, Sultan Chand & Sons, NewDelhi ,
Reference Books	
1	Singh.B.P&Chopra-Business Organisation and Management–DhanpatRai&sons
2	R.K.Chopra–Office Management –Himalaya Publishing House
3	J.C.Deneyer-Office Management
Related Online Contents[MOOC,SWAYAM, NPTEL, Websites etc.]	
1	**http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_pg.php/389**
2	**https://www.youtube.com/watch?v=rqoMeEAFxMo**
3	**https://sol.du.ac.in/SOLSite/Courses/UG/StudyMaterial/02/Part1/BOM/English/SM-1.pdf**
Course Designed By :	

Mapping Course objectives and course outcomes					
	PO1	**PO2**	**PO3**	**PO4**	**PO5**
CO1	S	S	S	M	M
CO2	S	S	S	M	S
CO3	S	S	S	M	S
CO4	S	S	S	M	M
CO5	S	S	M	M	L

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

Course code		TITLE OF THE COURSE	L	T	P	C
Allied Paper-I		**WORLD ECONOMIC RESOURCES**	4			4
Pre-requisite		Basic knowledge in economic resources	**Syllabus Version**		**2026-2027**	

Course Objectives:

The main objectives of this course are to:

1. Understand the basic concepts and importance of world resources.
2. Impart knowledge on the geographical environment.
3. Familiarize with agriculture and allied resources
4. Apply the concepts of energy resources for economic development
5. Identify the factors for location of industries.

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Identify the importance of link age between trade and resources.	K1
2	Exhibit the skills of the geographical environment.	K2
3	Evaluate the importance of natural regions and agricultural resources facilitating trade.	K2
4	Monitor the energy and mineral resources contribution towards global trade.	K3
5	Examine the setting up of manufacturing industries.	K4

K1-Remember;**K2**-Understand;**K3**-Apply;**K4**-Analyze;**K5**-Evaluate;**K6**-Create

Unit:1		**12--hours**
Resources: Concept and importance in development -Dynamic character of world resources- Natural resources and Human resources - Interlink between resources and trade.		
Unit:2		**12--hours**
Geographical Environment-Physical environment: landforms, coastline, rivers, climate, soils ,and natural vegetation. Human environment- Growth and distribution of population- races.		
Unit:3		**12--hours**
Natural regions: Wet equatorial regions-Monsoon regions – Mediterranean regions cool temperature region- Green lands- Polar regions. Agriculture and allied resources: Factors affecting agriculture-types of farming-food crops, industrial crops- cash crops-animal resources-fishery resources-forest resources –direct and indirect benefits of forests-types and distribution of world forests.		
Unit:4		**10--hours**
Energy Resources : Types of energy-energy and economic development-coal, petroleum ,natural gas ,electric power and atomic energy- need for conventional energy. Mineral Resources: Importance of minerals - classification-world distribution and trade in important minerals-Iron ore, Manganese, Copper, Aluminum, Mica.		
Unit:5		**18--hours**
Manufacturing Industries: Factors of location- Theories of industrial location distribution of cotton textile, iron and steel, automobile, ship building, aircraft, and electronics industries, software industry.		
Unit:6	**Contemporary Issues**	**2 hours**
Expert lectures, online seminars –webinars		
Total Lecture hours		**60hours**

	Text Book(s) SCAA DATED: 18.05.2
1	Economic Geography-A Resource Approach : Gune and Chattergi.
2	Economic and Commercial geography :Das Guptha
	Reference Books
1	World Resources and Trade :Kanna and Gupta
2	World Resources :Zimmermen
3	World Resources and Trade :Agarwal and Monga
	Related Online Contents [MOOC,SWAYAM,NPTEL, Websites etc.]
1	
2	
4	
	Course Designed By:

Mapping Course objectives and course outcomes					
	PO1	**PO2**	**PO3**	**PO4**	**PO5**
CO1	S	S	M	M	M
CO2	S	S	M	M	M
CO3	S	M	S	M	M
CO4	S	S	M	M	M
CO5	S	M	S	M	M

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

Second Semester

Course code			L	T	P	C
Core-III		**Financial Accounting**	**4**			**4**
Pre-requisite		**Basic Knowledge in Accounting**	**Syllabus Version**		**2026-2027**	

Course Objectives:

The main objectives of this course are to:

1. To explore various methods of calculating and recording depreciation
2. To make them to understand about royalties and investment accounts
3. To offer an idea about single entry system of accounts
4. To promote knowledge about departmental and branch accounting
5. To inculcate knowledge about hire purchase and installment system of accounting

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Describing the concepts based on depreciation and its methods in books of accounts.	K1
2	Outline about the nature of Investment and Royal excluding Sublease.	K2
3	Identifying the essential characteristics of single entry system.	K3
4	Applying the basic concepts of departmental and branch accounting.	K4
5	Familiarizetheprocedurerelatingtohirepurchaseandinstallmentinbooksof Accounts	K2

K1-Remember;**K2**-Understand;**K3** -Apply;**K4**-Analyze;**K5**-Evaluate;**K6**-Create

Unit:1		**18--hours**
Accounting for Depreciation – Depreciation Meaning- Causes -need and significance of depreciation- methods of providing depreciation- Straight line, Written down Value, Annuity, Sinking fund (Excluding changing method of Depreciation). Reserves and Provision.		
Unit:2		**18--hours**
Single Entry system-meaning and features-Statement of affairs method and Conversion method		
Unit:3		**18--hours**
Departmental accounts–transfer sat costars ling price –Branch excluding foreign branches		
Unit:4		**19--hours**
Hire purchase and installment systems including Hire Purchasing Trading account- Goods on sale or Return		
Unit:5		**15--hours**
Royalty including Sublease-Human Resource Accounting and Inflation Accounting (Theory only)		
Unit:6	**Contemporary Issues**	**2hours**
Expert lectures online seminars–webinars		
	Total Lecture hours	**90--hours**

Text Book(s)	
1	Advanced Accountancy - R.L.Gupta & M.Radhasamy
2	Advanced Accountancy - S.P.Jain & K.L.Narang
Reference Books	
1	Advanced Accountancy - M.C.Shukla & T.S.Grewal
2	Financial Accounting - T.S.Reddy & A.Murthy
Related Online Contents[MOOC,SWAYAM, NPTEL, Websites etc.]	
1	**https://sol.du.ac.in/solsite/Courses/UG/StudyMaterial/02/Part1/FA/English/SM1.pdf**
2	**https://nios.ac.in/media/documents/Seccouí224New/ch_12.pdf**
3	**www.accountinghub-online.com/accounting-foí-hiíe-puíchase**
Course Designed By :	

Mapping Course objectives and course outcomes					
	PO1	**PO2**	**PO3**	**PO4**	**PO5**
CO1	S	S	S	S	S
CO2	S	M	S	S	M
CO3	S	M	M	S	M
CO4	S	S	S	S	M
CO5	S	M	M	M	L

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

Course code			L	T	P	C
Core-IV		**Principles of Marketing**	**4**			**4**
Pre-requisite		**Basic knowledge in Marketing**	**Syllabus Version**		**2026-2027**	

Course Objectives:

The main objectives of this course are to:

1. To conceptualize an idea about marketing and related terms
2. To provide insight about various forms and types of marketing
3. To analyze various components of marketing channels
4. To understand various concepts relating to consumer behavior
5. To introduce the components of marketing mix
6. To understand the importance of retailing in today's context
7. To understand emerging marketing trends and regulatory mechanisms

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Defining the various Concepts and terms related to marketing	K1
2	Explaining about various marketing functions	K2
3	Understanding terms of consumer behavior and examined about different Concepts related to consumers.	K2
4	Identifying the marketing mix and its elements	K1
5	Understanding different provisions related to trends in emerging markets.	K2

K1-Remember;**K2**-Understand;**K3** -Apply;**K4**-Analyze;**K5**-Evaluate;**K6**-Create

Unit:1		**18--hours**

Marketing –Definition of market and marketing-Importance of marketing –Modern Marketing concept-Global Marketing - Marketing Ethics -Career Opportunities in Marketing- Marketing and Government: Bureau of Indian Standards –Agmark

Unit:2		**18--hours**

Marketing functions-Buying–Selling–Transportation–Storage–Financing –Risk Bearing–Standardization – Market Information

Unit:3		**18--hours**

Consumer Behavior–meaning–Need for studying consumer behavior – Factors influencing Consumer Behavior-Market segmentation–Customer Relations Marketing

Unit:4		**19--hours**

Marketing Mix–Product mix–Meaning of Product–Product life cycle – Branding-labelling-Price Mix-Importance-Pricing objectives- Pricing strategies–Personal selling and Sales Promotion - Place mix-Importance of channels of distribution –Functions of middlemen–Importance of retailing in today's context

Unit:5		**15—hours**
New Approaches in Marketing: –E-marketing –Tele marketing -Web-Based Marketing- Multi Level Marketing- Social Media Marketing – Neuro-marketing – Green marketing –Referral marketing- Social responsibility in marketing - Ethics in Marketing -Consumerism – Consumer Protecting – Rights of consumers-Forward Trading in Commodities		
Unit:6	**Contemporary Issues**	**2hours**
Expert lectures online seminars-webinars		
	Total Lecture hours	**90—hours**

Text Book(s)

1	Marketing Management- Rajan Sexena
2	Principles of Marketing – Philip Kotler & Gary Armstrong
3	Marketing Management- V.S. Ramasamy and Namakumari
4	Marketing Management–S.A.Sherlekharand R.Krishnamoorthy, Himalaya Publishing House

Reference Books

1	Marketing – William G.Zikmund & MichaelD’Amico
2	Marketing- R.S.N.Pillai & Bagavathi

Related Online Contents[MOOC,SWAYAM, NPTEL, Websites etc.]

1	**http://www.uobabylon.edu.iq/eprints/paper_12_19309_1049.pdf**
2	**http://www.himpub.com/documents/Chapter903.pdf**
3	**http://www.himpub.com/documents/Chapter903.pdf**

Course Designed By :

Mapping Course objectives and course outcomes

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

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

Course code		Title of the Course	L	T	P	C
Allied Paper II		**International Trade Procedures and Documentation**	**6**			**4**
Pre-requisite		Basic knowledge in Exports/Imports	**Syllabus Version**		**2026-2027**	

Course Objectives:

The main objectives of this course are to:

1. Understand the concepts of export trade control
2. Familiarize the Incoterms
3. Impart knowledge on export promotion in India
4. Expose the exchange control regulations in International Trade
5. Comprehend the export documents

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Recall the various concepts relating to export trade control	K1
2	Analyze the Incoterms	K4
3	Apply the acquired knowledge to promote exports of India	K2
4	Assess the problems of India's EXIM trade.	K2
5	Prepare the export documents	K4

K1-Remember;**K2**-Understand;**K3**-Apply;**K4**-Analyze;**K5**-Evaluate;**K6**-Create

Unit:1		**12--hours**

Export Trade Control: Different categories of Exporters–Export licensing procedures and formalities–Export and Import Policy and Procedures – Preliminaries for doing export and import business - Pre requisites: PAN Number, IEC Number, Application & Related documents for IEC, Role of DGFT.

Unit:2		**12--hours**

International commercial (INCO) terms -FOB, C& F, CIF etc-methods of payments, Customer complaints and Dispute settlement mechanism - Deemed exports and its benefits.

Unit:3		**12-hours**

Export promotion in India-Ministry of Commerce-Ministry of Finance—Export promotion councils (EPCs)–Commodity Boards (CBs)-Development Authorities (DAs)-RCMC, other related procedures of registration Categories of Importers, Different Custom Duties(Import),Customs administration and procedures–Clearance of Import cargo.

Unit:4		**12--hours**

Exchange Control Regulations: RBI Guide Lines for making payments, Authorized Dealers - Authorized Money Changers-FERA/FEMA-Trends in India's Export & Import –Problem so of India's export and import trade.

Unit:5		**10--hours**

Export Documents: Export Order, Letter of Credit, Export Declaration Forms, Bill of Lading/Airway Bill, Shipping Bill, Certificate of Origin, Invoice, Packing list, GSP Certificate, Legalization of documents, Bank Certificate of Export & Realization.

Unit:6	**Contemporary Issues**	**2 hours**
Expert lectures, online seminars -webinars		
Total Lecture hours		**60hours**

	Text Book(s)
1	Customs Law Manual, Centax Publications Pvt.Ltd.,2022-Jain,R.K.
2	International Trade and Export Management- Cherunilam.F, 21st Edition, Himalaya Publishing House, New Delhi, 2022
	Reference Books
1	Ministry of Commerce and Industry, Hand Book of Procedures, Volume I and IIGOI, New Delhi.
2	Guide to Export Policy, Procedures and Documentation-Mahajan
3	Business Logistics Management, PHI, 5th Edition - Ballou.R.H.
4	International Trade, Pawan Kumar Oberroi, 2ndEdition, Global Academic Publishers, New Delhi.
	Related Online Contents [MOOC, SWAYAM ,NPTEL ,Websites etc.]
1	
	Course Designed By :

Mapping Course objectives and course outcomes

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

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

Third Semester

Course code			L	T	P	C
Core-5		**Higher Financial Accounting**	**4**			**4**
Pre-requisite		**Basic Knowledge in Accounting**	**Syllabus Version**	**2026-2027**		

Course Objectives:

The main objectives of this course are to:

1. To provide insight about maintaining partnership accounts
2. To promote understanding about maintaining books of accounts at the time of retirement
3. To offer understanding about dissolution and insolvency of partnership
4. To facilitate knowledge about individual insolvency and claims
5. To promote knowledge about human resource and inflation accounting

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Understanding the basic concepts of partner and procedures related to calculation of ratios.	K2
2	Acquiring the principle at the time of retirement in the books of partner	K1
3	Analyzing dissolution and insolvency of firms and individuals.	K4
4	Evaluate the insolvency or loss of individuals or firms.	K5
5	Examine the concepts based on voyage, Human resource and inflation accounting.	K4

K1-Remember;**K2**-Understand;**K3** -Apply;**K4**-Analyze;**K5**-Evaluate;**K6**-Create

Unit:1		**15—hours**

Introduction- Admission of a Partner - Treatment of Goodwill - Revaluation of Assets and Liabilities-Calculation of Ratios for Distribution of Profits-Capital Adjustments.

Unit:2		**18--hours**

Retirement of Partner-Calculation of Gaining Ratio-Revaluation of Assets and Liabilities Treatment of Goodwill–Adjustment of Goodwill through Capital A/conly-Settlement of Accounts-Retiring Partner’s Loan Account with equal Installments only.

Unit:3		**15--hours**

Dissolution-Insolvency of Partners-Garner Vs Murray-Insolvency of all Partners-Deficiency A/c-.Piecemeal Distribution -Proportionate Capital Method only.

Unit:4		**15--hours**

Insolvency of Individuals and Firms–Fire Claims: Normal Loss–Abnormal Loss

Unit:5		**10--hours**

Voyage Accounts–**Investment Accounts**

Unit:6	**Contemporary Issues**	**2hours**

Expert lectures online seminars-webinars

	Total Lecture hours	**75--hours**

	Text Book(s)
1	S.P.Jain & K.L.Narang, "Advanced Accounting", Kalyani Publications, New Delhi.
2	Reddy& Murthy," Financial Accounting", Margham Publicatuions,Chennai,2004.
3	Dr.M.A. Arulanandam, Dr.K.S.Raman," Advanced Accountancy Part-I", Himalaya Publication, NewDelhi.
	Reference Books
1	Gupta R.L. & Radhaswamy M.," Corporate Accounts ", Theory Method and Application - 13thRevised Edition 2006, Sultan Chand & Co., New Delhi.
2	ShuklaM.C., GrewalT.S. &Gupta S.L., "Advanced Accountancy",S.Chand & Co., NewDelhi.
	Related Online Contents[MOOC,SWAYAM, NPTEL, Websites etc.]
1	**http://ebooks.lpude.in/commerce/bcom/term_2/DCOM104_FINANCIAL_ACCOUNTING_II.pdf**
2	**https://ncert.nic.in/Text Book/pdf/leac102.pdf**
3	
	Course Designed By:

Course code TITLE OF THE COURSE L T P C Core - 10

Mapping Course objectives and course outcomes					
	PO1	**PO2**	**PO3**	**PO4**	**PO5**
CO1	S	S	S	S	M
CO2	S	S	M	S	L
CO3	S	S	S	S	M
CO4	S	M	M	S	M
CO5	S	S	M	S	M

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

			L	T	P	C
Course code			**L**	**T**	**P**	**C**
Core-6		**Commercial Law**	**4**			**4**
Pre-requisite		**Basic knowledge in Commercial Law**	**Syllabus Version**		**2026-2027**	

Course Objectives:

The main objectives of this course are to:

1. To provide knowledge about basics of business contract
2. To create knowledge about the regulations of agency system
3. To understand the rules of indemnity and guarantee
4. To offer knowledge about the sale and transfer of goods and the applicable laws and regulations

Expected Course Outcomes:

1	Assessing the various elements related business law and contract	K5
2	Interpreting different type of contract and its features	K2
3	Explain about the agency system related to creation and termination of agency	K5
4	Compare between rights and duties of indemnity ,guarantee	K5
5	Examine the distinct between sale and agreement to sell and its features	K4

K1-Remember;**K2**-Understand;**K3** -Apply;**K4**-Analyze;**K5**-Evaluate;**K6**-Create

Unit:1		**12--hours**

Law – Meaning and objects – Mercantile law, meaning – Sources of contracts – Classification of contracts – Essentials of a valid contract – Offer, acceptance, legality of object and consideration – Void agreement.

Unit:2		**12--hours**

Capacity to contract –Free consent–Quasi contracts –Contingent contracts–Performance of contract– Discharge of contract– Remedies for breach of contract.

Unit:3		**10--hours**

Contract of Agency–Creation of Agency – Personal liability of an Agent–Agency by Ratification –Conditions and effects– Termination of Agency.

Unit:4		**12--hours**

Contract of indemnity and guarantee – Rights and Liabilities of surety – Discharge of surety – Bailment– Rights and Duties of bailor and bailey –Pledge by non-owners.

Unit:5		**12--hours**

Law of sale of goods–Distinction between sale and agreement to sell–Conditions and warranties to sell–Conditions and Warranties–Transfer of Ownership–Transfer of title by Non-owners–Performance of contract of sale–Rights and Duties of buyer– Rights of unpaid seller.

Unit:6	**Contemporary Issues**	**2hours**

Expert lectures online seminars-webinars

	Total Lecture hours	**60--hours**

Text Book(s)	
1	N.D. Kapoor ----- Business Laws– Sultan Chand & Sons
2	R.S.N.Pillaiand Bagavathy ------ Business Laws -S.Chand &Co
Reference Books	
1	M.C.Kuchhal----Mercantile Law---Vikas Publications
2	K.R. Bulchandani----Business Law---Himalaya Publishing House
Related Online Contents[MOOC,SWAYAM, NPTEL, Websites etc.]	
1	**https://legislative.gov.in/sites/default/files/A1872-09.pdf**
2	**https://www.acecollege.in/CITS_Upload/Downloads/Books/1029_File.pdf**
Course Designed By :	

Mapping Course objectives and course outcomes					
	PO1	**PO2**	**PO3**	**PO4**	**PO5**
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	M
CO5	S	S	S	S	M

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

Course code	TITLE OF THE COURSE	L	T	P	C
Core–7	**Banking and Foreign Exchange**	4			4
Pre-requisite	**Basic knowledge in banking and foreign exchange activities**	**Syllabus Version**		**2026-2027**	

Course Objectives:

The main objectives of this course are to:

1. To underset and there cent trends and innovations in banking sector
2. To elaborate the functioning systems of banks in India
3. To understand foreign exchange market
4. To analyze foreign exchange risk and exposure

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Illustrate the classifications of commercial banks, functions and credit creation	K1
2	Outline the general precautions, types of accounts	K2
3	Examine the concepts of negotiable instruments ,promissory note	K2
4	Identify the knowledge and administration of foreign exchange	K3
5	Demonstrate the dealing position and foreign exchange risk	K4

K1-Remember;**K2** -Understand;**K3**-Apply;**K4**-Analyze;**K5**-Evaluate;**K6**-Create

Unit:1 — **12—hours**

Definition of banker and customer- general relationship- Special relationship- Evolution of commercial banks – functions of modern commercial banks – branch banking – CRM in banking – Multinational banking – customer service

Unit:2 — **12—hours**

Opening of an new account- General precautions- Types of accounts- Fixed deposits-savings account –Current account-Recurring deposits-special type of customers-Minor-Lunatic-drunkards- joint account- partnership account- Public limited company.

Unit:3 — **12—hours**

Negotiable instruments- meaning- characteristics- types- Bills of exchange- Essentials-Promissory note- essentials- Cheques- Essentials- Endorsement- Crossing of Cheques-Marking of Cheques.

Unit:4 — **12—hours**

Foreign exchange markets –Features –participants –Interbank transactions-Inter bank quotations- Interbank rates and arbitraging- Interbank dealings- cover deals- trading-funding of Vostro account.

Unit:5 — **10—hours**

Exchange management by banks- Dealing position- exchange position- cash position-Accounting and reporting- Foreign exchange risk management- Measuring of Value At Risk (VAR).

Unit:6	**Contemporary Issues**	**2 hours**
Expert lectures, online seminars –webinars		
	Total Lecture hours	**60—hours**

Course code		TITLE OFTHE COURSE	L	T	P	C
ALLIED III		**MATHEMATICS FOR BUSINESS**	**3**	**-**	**-**	**3**
Pre-requisite		**Basics knowledge on Mathematics for Business**	**Syllabus Version**		**2026-2027**	

Course Objectives:

The main objectives of this course are to:

1. Understand and apply basics of applications of mathematics in business
2. Make the students to be ready for solving business problems using mathematical operations.
3. Provide insight knowledge about variables, constants and functions.
4. Gain the knowledge on integral calculus and determining definite and indefinite functions.

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Understand the basic concepts of arithmetic and geometric series and.	K2
2	To remember the methods for solving problems in arithmetic and geometric series	K1
3	Aware of variables, constants and functions and evaluate the first and second order derivatives.	K2
4	To gain knowledge on integral calculus and determining definite and indefinite functions.	K4

K1-Remember; **K2** -Understand;**K3** -Apply;**K4**-Analyze;**K5**-Evaluate;**K6**–Create

Unit:1	**SET THEORY**	**12hours**

Set Theory– Simple and Compound Interest–Effective rate of Interest

Unit:2	**ARITHMETIC AND GEOMETRIC SERIES**	**12hours**

Arithmetic and Geometric series-problems

Unit:3	**MATRIX**	**12hours**

Matrix: Basic Concepts–Addition and Multiplication of Matrices–Inverse of a Matrix–Rank of Matrix - Solution of Simultaneous Linear Equations

Unit:4	**VARIABLES, CONSTANTS AND FUNCTIONS**	**12hours**

Variables, Constants and Functions–Limits of Algebraic Functions–Simple Differentiation of Algebraic Functions – Meaning of Derivations – Evaluation of First and Second Order Derivatives–Maxima and Minima–Application to Business Problems		
Unit:5	**ELEMENTARY INTEGRAL CALCULUS**	**10hours**
Elementary Integral Calculus–Determining Indefinite and Definite Integrals of simple Functions		
Unit:6	**CONTEMPORARY ISSUES**	**2 hours**
Expert lectures, online seminars –webinars		
	Total Lecture hours	**75 hours**
Text Book(s)		
1	Navanitham,P.A, ”Business Mathematics & Statistics”Jai Publishers,Trichy-21	
2	Sundaresan and Jayaseelan,” Introduction to Business Mathematics”, Sultan chand Co & Ltd, New delhi	
Reference Books		
1	G.K.Ranganath, C.S.Sampamgiram & Y.Rajan-A Text book Business Mathematics-Himalaya Publishing House.	
Related Online Contents[MOOC,SWAYAM, NPTEL, Websites etc.]		
1	https://www.youtube.com/watch?v=qO1SYFZVmhY	
2	https://www.youtube.com/watch?v=LadYhkiVC7Q&list=PLRYPMG3pkUJuucxOLmnRC-Lj3PmzVmKCD	
3	https://www.youtube.com/watch?v=qO1SYFZVmhY&list=PLX2gX-ftPVXUYjs2g3YiaY0sEfwW-jg5L	
Course Designed By: Dr.A.Manonmani		

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	S	M	S	S
CO3	M	S	S	S	S
CO4		S	S	M	M
CO5	M	M	S	S	S

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

		L	T	P	C**
AUDIT	**HEALTH & WELLNESS**	0	0	2	1

(First four digits in the subject code is branch code and Seventh digit is Semester)

** Health & Wellness has one credit for the third semester only and it has no credits for other semesters.

Skill Areas:

Physical Fitness, Nutrition, Mental Health. Awareness on Drug addiction and its effects

Purpose:

The Health & Wellness course focuses on teaching the elements of physical. Mental. Emotional, social. Intellectual. Environmental well-being which are essential for overall development of an individual. The course also addresses the dangers of substance abuse and online risks to promote emotional and mental health.

Learning Outcomes:

Upon completion of the Health & Wellness course, students will be able to:

1. Demonstrate proficiency in sports training and physical fitness practices.
2. Improve their mental and emotional well-being. Fostering a positive outlook on health and life.
3. Develop competence and commitment as professionals in the field of health wellness.
4. Awareness on drug addiction and its ill effects

Focus:

During the conduct of the Health & Wellness course, the students will benefit from the following focus areas:

1. Stress Management.

2 Breaking Bad Habits.

3. Improving Interpersonal Relationships.

4. Building Physical Strength & Inner Strength

Role of the Facilitator:

The faculty plays a crucial role in effectively engaging with students and towards achieving learning outcomes Faculty participation involves the following areas:

1. **Mentorship & Motivation:** The Facilitator mentors students in wellness and self -discipline while inspiring a positive outlook on health. Faculty teach stress management, fitness, and daily well-being.
2. **Promoting a safe and Inclusive Environment:** The facilitator ensures a safe, inclusive, and respectful learning environment for active student participation and benefit
3. **Individualised Support and Monitoring Progress:** The facilitator plays a crucial role in providing personalized support, monitoring and guidance to students.

Guided Activities:

In this course, several general guided activities have been suggested to facilitate the achievement of desired learning outcomes. They are as follows:

1. Introduction to Holistic Well-being.
2. Holistic Wellness Program- Nurturing Body and Mind
3. Breaking Bad Habits Workshop.
4. Improving the elements of physical, emotional, social, intellectual, environmental and mental well-being.
5. Creating situational awareness, digital awareness.
6. Understanding substance abuse, consequences and the way out.

Period Distribution

The following are the guided activities suggested for this Audit course.
The Physical Director should plan the activities by the students.
Arrange the suitable Mentor / Guide for the wellness activities.
Additional activities and programs can be planned for Health and Wellness.

S.NO	GUIDED ACTIVITIES	Period
1.	**Introduction to Holistic Well-being** 1. Introduce the core components of Health & Well-being namely Physical, mental and emotional well-being 2. Provide worksheets on all the four components individually and explain the interconnectedness to give an overall understanding.	
2.	**Wellness Wheel Exercise (Overall Analysis)** • Guide students to assess them well-being in various life dimensions through exercises on various aspects of well –being, and explain the benefits of applying wellness wheel. • Introduce Tech Tools: • Explore the use of technology to support well-being. • Introduce students to apps for meditation, sleep tracking, or healthy recipe inspiration.	
3	**Breaking Bad Habits (Overall Analysis)** • Open a discussion on bad habits and their harmful effects. • Provide a worksheet to the students to identify their personal bad habits. • Discuss the trigger, cause, consequence and solution with examples. • Guide them to replace the bad habits with good ones through worksheets.	
4	**Physical Well-being** **1. Fitness** Introduce the different types of fitness activities such as basic exercises, cardiovascular exercises, strength training exercises, flexibility exercises, so on and so forth. (Include theoretical explanations and outdoor activity). **2. Nutrition** Facilitate students to reflect on their eating habits, their body type, and to test their knowledge on nutrition, its sources and the benefits. **3. Yoga & Meditation** Discuss the benefits of Yoga and Meditation for one's overall health. Demonstrate different yoga postures and their benefits on the body through visuals (pictures or videos) **4. Brain Health** Discuss the importance of bran health for daily life. Habits that affect brain health (irregular sleep. eating, screen time) Habits that help for healthy brains (reading, proper sleep, exercises). Benefits of breathing exercises and meditation for healthy lungs.	

	5. Healthy Lungs Discuss the Importance of lung health for daily life. Habits that affect lung health (smoking, lack of exercises). Benefits of breathing exercises for healthy lungs. **6. Hygiene and Grooming** Discuss the importance of hygienic habits for good oral, vision, hearing and skin health Discuss the positive effects of grooming on one's confidence level and professional growth. **Suggested Activities (sample):** **Nutrition:** Invite a nutritionist to talk among the students on the importance of nutrition to the body or show similar videos shared by experts on social media. Organize a 'Stove less/fireless cooking competition' for students where they are expected to prepare a nutritious dish and explain the nutritive values in parallel.	
5	**Emotional Well-being** **1. Stress Management** Trigger a conversation or provide self-reflective worksheets to identify the stress factors in daily life and their impact on students' performance. Introduce different relaxation techniques like deep breathing, progressive muscle relaxation, or guided imagery. (use audio recordings or visuals to guide them through these techniques). After practicing the techniques, have them reflect on how these methods can help manage stress in daily life. **2. Importance of saying 'NO'** Explain the students that saying NO' important for their Physical and mental wen-being. Performance Growth and Future. Confidence, Self-respect, Strong and Healthy Relationships, budding reputation for self and their family (avoid earning a bad name) Factors that prevent them from saying ' NO' How to practice saying "NO" **3. Body positivity and self- acceptance** Discuss the following with the students • What is body positivity and self- acceptance • Why is it important • Be kind to yourself • Understand that everyone's unique. **Suggested activities (sample)** (Importance of saying "NO") Provide worksheets to self- reflect on.., …how they feel when others say "no" to them …the situations where they should say "no" Challenge students to write a song or rap about the importance of saying no and how to do it effectively. Students can perform their creations for the class.	
6	**Social Well- Being** **1. Practicing gratitude** Discuss the importance of practicing gratitude for building relationships with family, friends, relatives, mentors and colleagues.	

	Discuss how one can show gratitude through words and deeds. Explain how practicing gratitude can create "ripple effect". **2. Cultivating kindness and compassion** Define and differentiate between kindness and compassion. Explore practices that cultivate these positive emotions. Self- compassion as the foundation. The power of small gestures. Understanding another's perspective The fruits of compassion **3. Practising Forgiveness** Discuss the concept of forgiveness and its benefits Forgiveness What is it? and What It isn't? Benefits of forgiveness. Finding forgiveness practices. **4. Celebrating Differences** Appreciate the value or individual differences and foster inclusivity The World A Tapestry of Differences (cultures. beliefs. abilities. and appearances) Finding strength In differences (diverse perspectives and experiences lead to better problem-solving and innovation). Celebrating differences. not ignoring them (respecting and appreciating the unique qualities) Activities for celebrating differences (share culture, learn about others, embrace new experiences) **5. Digital Detox** **Introduce the students to:** The concept of a digital detox and its benefits for social well-being How to disconnect from devices more often to strengthen real-world connections **Suggested Activities (sample):** **(Practicing Gratitude)** Provide worksheets to choose the right ways to express gratitude. Celebrate 'gratitude day' in the college and encourage the students to honour the house keeping staff in some way to express gratitude for their service.	
7	**Intellectual Well-being** **1. Being a lifelong Learner** Give students an understanding on: The relevance of intellectual well-being in this 21st — century to meet the expectations in personal and professional well-boing The Importance of enhancing skills. Cultivating habits to enhance the intellectual well-being (using the library extensively. participating in extra-curricular activities, reading newspaper etc.) **2. Digital Literacy** **Discuss:** The key aspect of digital literacy and its importance in today's world. It is more than just liking and sharing on social media. The four major components of digital literacy (critical	

	thinking, communication, problem-solving, digital citizenship). Why is digital literacy Important? Boosting one's digital skills. **3. Transfer of Learning** **Connections between different subject- how knowledge gained in one area can be applied to others.** **Suggested Activities(sample):** Intellectual Well-being Provide worksheets to students for teaching them how to boost intellectual well-being. Ask the students to identify a long-standing problem in their locality, and come up with a solution and present it in the classroom. Also organize an event like 'Idea Expo' to display the designs, ideas, and suggestions. to motivate the students to improve their intellectual well- being.	
8	**Environmental Well-being** 1. The Importance of initiating a change in the environment. **The session could be around:** Defining Environmental well-being (physical, chemical, biological, social and psychosocial factors) — People's behaviour, crime, pollution, Political activities, infra-structure, family situation etc. Suggesting different ways of initiating changes in the environment responsibility, Creating, awareness, Volunteering. Approaching administration). **Suggested activities (sample).** Providing worksheets to self-reflect on how the environment affects their life, and the ways to initiate a change. Dedicate a bulletin board or wall space (or chart work) in the classroom for students to share their ideas for improving environmental well-being Creating a volunteers' club in the college and carrying out monthly activities like campus cleaning, awareness campaigns against noise pollution, (loud speakers in public places), addressing antisocial behaviour on the campus or in their locality	
9	**Mental Well-being** **1.Importance of self-reflection** **Discuss:** Steps involved in achieving mental well-being (self-reflection, self- awareness, applying actions, achieving mental well-being). Different ways to achieve mental well-being (finding purpose, coping with stress, moral compass, connecting for a common cause). The role of journaling in mental well-being. **2. Mindfulness and Meditation Practices** Benefits of practicing mindful habits and meditation for overall wellbeing. 1. **Connecting with nature**	

	Practising to be in the present moment — Nature walk, feeling the sun, listening to the natural sounds. Exploring with intention — Hiking, gardening to observe the nature. Reflecting on the emotions, and feeling kindled by nature. 2. **Serving people** Identifying the needs of others. Helping others. Volunteering your time, skills and listening ear. Finding joy in giving. 3. **Creative Expressions** Indulging in writing poems, stones, music making/listening. creating visual arts to connect With inner selves. **Suggested Activities(Sample):** (Mindfulness and Meditation) — Conducting guided meditation every day for 10 minutes and directing the students to record the changes they observe.	
10	**Situational Awareness (Developing Life skills)** **1. Being street smart** **Discuss:** Who are street smarts? Why is it important to be street smart? Characteristics of a street smart person: Importance of acquiring life skills to become street smart - (General First-aid procedure, CPR Procedure. Handling emergency situations like fire, flood etc). **2. Digital Awareness** **Discuss:** Cyber Security Information Literacy Digital Privacy Fraud Detection **Suggested Activities (sample):** (Street Smart) Inviting professionals to demonstrate the CPR Procedure Conducting a quiz on Emergency Numbers.	
11	**Understating addiction** **Plan this session around:** Identifying the environmental cues, triggers that lead to picking up this habit. Knowing the impact of substance abuse- adverse health conditions, social isolation, ruined future, hidden financial loss and damaging the family reputation. Seeking help to get out of this addiction. **Suggested activities:** Provide Worksheets to check the students' level of understanding about substance addiction and their impacts. Share case studies with students from real-life. Play/share awareness videos on addiction/de-addiction, experts talk *Conduct awareness programmes on Drugs and its ill effects. (Arrange Experts from the concerned government departments and NGOs working in drug addiction issues) and maintain the documents of the program.	

Closure:

Each student should submit a Handwritten Summary of their Learnings & Action Plan for the future.

Assessments:

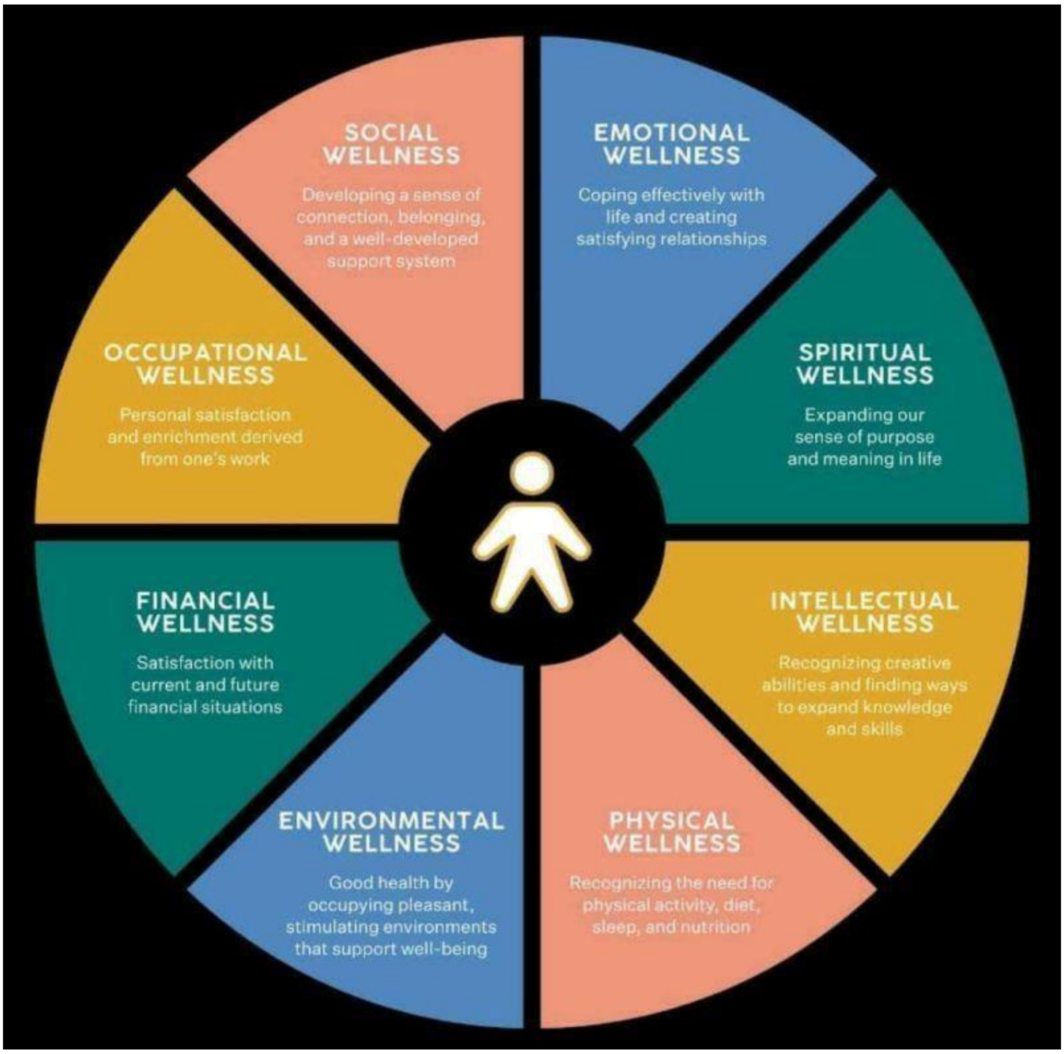
- Use Self-reflective worksheets to assess their understanding
- Submit the worksheets to internal audit/external audit.
- Every student's activities report should be documented and the same have to be assessed by the Physical Director with the mentor. The evaluation should be for 100 marks. No examination is required.

Part	Description	Marks
A	Report	40
B	Attendance	20
C	Activities (Observation During Practice)	40
	Total	100

References/Resource Materials:

The course acknowledges that individual needs and resources may vary
However, here are some general that may be helpful,

1. The Well-Being Wheel



2. Facilities & Spaces: Some activities may require access to specific facilities, resources or spaces. Students may need to coordinate with the college administration to reserve these as required.

3. Online Resources:

1. United Nations Sustainable Development Goals - Goal 3 - Good Health & Well Being: https://www.un.org/sustainabledevelopment/health/
2. Mindfulness and Meditation: Stanford Health Library offers mindfulness and meditation resources:

   https://healthlibrary stanford.edu/books-resources/mindfulness• meditation.html
3. Breaking Bad Habits; James Clear and break bad ones, https Wjamesclear com/hüts
4. 6 Ways to Keep Your Brain Sharp https.//www.lorman.com/blog/post/how•to-keep-yout-btan-ov.arp
5. What Is Social Wellbeing? 12+ Activities for Socaa/ httpsflpositivepsychology.com/social awell being/
6. How Does Your Environment Affect Your Mental Health? h ttps ://www.verywellmind. health-5093687
7. How to say no to others (and why you shouldn't fee/ guity) httpsflwww.betterup.com/blog/how-to-say-no

Fourth Semester

Course code			**L**	**T**	**P**	**C**
Core-IX		**Corporate Accounting**	**4**			**4**
Pre-requisite		**Basic knowledge in company accounts**	**Syllabus Version**		**2026-2027**	

Course Objectives:

The main objectives of this course are to:

1. To provide basic understanding about the accounts relating to shares and debentures
2. To analyze the final accounts of companies
3. To explore various methods for the valuation of goodwill
4. To assist preparation of books of accounts during liquidation of companies

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Explaining about the basic provisions towards issue of shares in market	K2
2	Understanding the concepts of debenture and its accounting	K2
3	Analyze the companies final accounts and Managerial Remuneration	K4
4	Estimating methods of goodwill and shares	K5
5	Examine various procedures related to liquidation of companies	K4

K1-Remember;**K2**-Understand;**K3** -Apply;**K4**-Analyze;**K5**-Evaluate;**K6**-Create

Unit:1		**15--hours**

Issue of Shares: Par, Premium and Discount –For future-Reissue–Surrender of Shares–Right Issue-Meaning of Bonus Issue

Unit:2		**15-hours**

Redemption of Preference Shares- Debentures–Issue and Redemption-Sinking Fund Method(excluding Open Market operations)

Unit:3		**15--hours**

Final Accounts of Companies – Calculation of Managerial Remuneration.

Unit:4		**15--hours**

Valuation of Goodwill and Shares–Need–Methods of valuation of Goodwill and Shares.

Unit:5		**13--hours**

Liquidation of Companies –Statement of Affairs – Deficiency a/c.

Unit:6	**Contemporary Issues**	**2hours**

Expert lectures online seminars-webinars

	Total Lecture hours	**75--hours**

Text Book(s)	
1	**S.P.Jain&K.L.Narang,**“Advanced Accounting”,Kalyani Publications, New Delhi.
2	**Gupta R.L. & RadhaswamyM.** ,”Corporate Accounts “, Theory Method and Application-13thRevised Edition 2006, Sultan Chand & Co.,New Delhi.
3	**Dr.M.A.Arulanandam,Dr.K.S.Raman**,“AdvancedAccountancy,Part-I”,Himalaya Publications, New Delhi.2003.
Reference Books	
1	**GuptaR.L.&RadhaswamyM.**,”Corporate Accounts“, Theory Method and Application-13thRevised Edition2006, Sultan Chand &Co., New Delhi.
2	**ShuklaM.C.,GrewalT.S.&GuptaS.L.**,“AdvancedAccountancy”,S.Chand&Co.,NewDelhi
3	**Reddy &Murthy,** “Financial Accounting”, Margham Publicatuions,Chennai,2004
Related Online Contents [MOOC,SWAYAM,NPTEL,Websites etc.]	
1	**http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_ug.php/238**
2	**http://www.fimt-ggsipu.org/study/bcom202.pdf**
3	**http://gurukpo.com/Content/B.Com/Corporate_Accounting(B.Com)P-1.pdf**
4	**https://www.bing.com/videos/search?q=youtube+videos+on+corporate+accounting&docid=608009069960966369&mid=A58A95880433907E2FF8A58A95880433907E2FF8&view=detail&FORM=VIRE**
Course Designed By :	

Mapping Course objectives and course outcomes					
	PO1	**PO2**	**PO3**	**PO4**	**PO5**
CO1	S	S	S	M	S
CO2	S	S	S	M	S
CO3	S	S	S	S	S
CO4	M	S	S	S	S
CO5	S	S	S	M	M

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

Course code			L	T	P	C
Core X		**TITLE OF THE COURSE**	**3**	**-**	**-**	**3**
Pre-requisite		**Business Taxation**	**Syllabus Version**		**2026-2027**	

Course Objectives:

The main objectives of this course are to:

1. To understand and applicability of business taxes in India
2. To understand the working of custom law in India
3. To impart the necessity of GST in India
4. To inculcate knowledge about the Input tax credit , returns and refunds
5. To gain knowledge about the customs act

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Recall the various concepts relating to indirect tax regime in India	K1
2	Operate in GST platform.	K4
3	Identify exempted supply and calculate the value of supply.	K2
4	Prepare Input tax credit returns	K2
5	Examine the custom law import and export procedure and related duties and taxes	K4

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create

Unit:1	**INTRODUCTIONS**	8—hours

Meaning of Tax and Taxation – Types of Tax – Direct and Indirect Taxes – Features – Problems – Merits and Limitations – Comparison of Direct and Indirect taxes – Constitutional Background of tax in India – Method of levying Indirect tax – Tax evasion and avoidance

Unit:2	**MEASURES OF DISPERSION**	**9 hours**

Goods and Services Tax in India – Introduction – Conceptual framework of GST – Need for GST – Advantage of GST – Features of GST – Subsuming of Taxes – GST Council : Structure and Functions

Unit:3	**CORRELATION AND REGRESSION ANALYSIS**	**8 hours**

Supply - Meaning – Taxable Supply – Types of Supply – Composite and mixed supply – Exempted supply – Time of supply of Goods and Services Place of Supply – Determinants of value of Supply – Transactions value – Valuation of services.

Unit:4	**TIME SERIES**	**7 hours**

Input for tax credit – Eligibility and condition – Apportionment of Credit and Blocked credit – ITC reversal – Input service distribution credit –Exempted products – Returns – Introduction - Types of Returns.

Unit:5	**INTERPOLATION**	**11 hours**
Introduction to customs law in India: The Customs Act 1962 – The Customs Tariff Act 1975 – Basic concepts – Taxable event – Levy and Exemption from Customs duty - Methods of Valuation – Import and export procedure.		
Unit:6	**CONTEMPORARY ISSUES**	**2hours**
Expert lectures online seminars–webinars		
	Total Lecture hours	**45hours**

	Text Book(s)
1	Statistical Methods by S.P.Gupta
2	Business Mathematics and Statistics by P.Navaneetham
3	Statistics by R.S.N.Pillai and V.Bagavathi
	Reference Books
1	Statistics-Theory,Methods&ApplicationbyD.C.SanchetiandV.K.Kapoor
2	Applied General Statistics by Frederick E.Croxton and DudleyJ.Cowden
	Related Online Contents[MOOC,SWAYAM, NPTEL,Websitesetc.]
1	https://www.youtube.com/watch?v=BUE-XJEHp7g
2	https://www.youtube.com/watch?v=0s4mKbkYJPU&t=1s
3	https://www.youtube.com/watch?v=Dxcc6ycZ73M
	Course Designed By :

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	S	M	S	S
CO3	M	S	S	S	S
CO4	S	S	S	M	M
CO5	M	M	S	S	S

S-Strong; M-Medium; L-Low

Course code		INTERNATIONAL MARKETING MANAGEMENT	L	T	P	C
Core- XI		**Basic knowledge International Marketing**	**3**		**-**	**3**
Pre-requisite			**Syllabus Version**		**2026-2027**	

Course Objectives:

1. To know the basic concepts principles of the International Marketing
2. To understand the consumer behavior in the international contexts
3. To develop the product idea and procedure to introduce a new product
4. To understand and evaluate the application of marketing
5. To acquire knowledge about Global Marketing

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Understand and evaluate the application of marketing	K2
2	Identify the skillsets required in marketing	K4
3	Examine the various functions of International Marketing	K4
4	distribution channels and make informed decisions regarding channel selection and management for international markets distribution channels and make informed decisions regarding channel selection and management for international markets	K5
5	Retailing and wholesaling trends, and develop strategies	K6

K1-Remember;**K2**– Understand;**K3**-Apply;**K4**-Analyze;**K5**-Evaluate; **K6**-Create

Unit:1	**Product and pricing Strategy**	**9 Hours**

Meaning and concept of products Product classification Product line decisions-Product mix decisions Branding and Packaging decisions New product development strategy- Product life cycle strategies.

Unit:2	**Pricing Strategy**	**8Hours**

Importance of pricing decisions in marketing Factors affecting pricing decision, Price determination, pricing methods, new product pricing strategies Product mix pricing strategies-Price changes.

Unit:3	**Promotion Strategy**	**9 Hours**

Meaning of marketing communication, Importance of promotion-Promotion mix. Forms of promotion Personal selling. Nature. Scope and importance Advertising. Meaning. Objectives and importance Media sales promotion- Nature, importance and techniques.

Unit:4	**Distribution Strategy**	**8 hours**

Meaning, Nature and importance, Alternative channels of distribution. Factors to be considered for selecting channel. Functions of distribution channels.

Unit:5	**Retailing and Wholesaling**	**9 Hours**

Meaning, Types of retailers -Retailer marketing process Retailer marketing decisions The future of retailing, wholesaling-Types of wholesalers Wholesaler marketing decision, Trends in wholesaling.

	Total Lecture hours	**45Hours**

	Books for study
1	Hepner H.W.: Modern Marketing- Dynamics and Management.
2	Boyd H.V. and West Fall R.: Marketing Research.
3	James M. Carman and Kenneth P. Phillips and Duncan: Marketing Principles and Methods
	Books for Reference
1	Global Marketing Management: Keegan, 2014
2	International Marketing Management: Varshney and Bhattacharya,2019
3	International Marketing(4th Edition, 2010)byP.K.Vasudeva, Excel Book,NewDelhi , 2017
	Related Online Contents
1	e-PGPathshala: (Commerce:P.07,M.33)
2	NPTEL:https://onlinecourses.nptel.ac.in
	Course Designed By:

Mapping with Programme Outcomes					
Cos	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**
CO1	M	S	M	L	L
CO2	M	S	S	M	S
CO3	S	M	M	M	L
CO4	M	S	S	M	M
CO5	M	S	S	M	M

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

Course code			**L**	**T**	**P**	**C**
Core-XII		**Executive Business Communication**	**3**			**3**
Pre-requisite		**Basic knowledge in Business Communication**	**Syllabus Version**		**2026-2027**	

Course Objectives:

The main objectives of this course are to:

1. To provide information on effective business communication and techniques to respond to business queries.
2. To provide knowledge about banking correspondence and company secretarial correspondence

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Outline the importance of effective business communication	K2
2	Understand the intricacies of responding to business related queries	K2
3	Categorizing effective or respondence with banks, insurance and agencies	K3
4	Examine effective response company secretarial correspondence	K4
5	Analyze new innovative and effective ideas for business communication	K4

K1-Remember;**K2**-Understand;**K3** -Apply;**K4**-Analyze;**K5**-Evaluate;**K6**-Create

Unit:1		**8--hours**

Business Communication: Meaning – Importance of Effective Business Communication-Modern Communication Methods – Business Letters: Need – Functions - Kinds - Essentials of Effective Business Letters-Layout.

Unit:2		**9--hours**

Trade Enquiries - Orders and their Execution - Credit and Status Enquiries – Complaints and Adjustments-Collection Letters– Sales Letters–Circular Letters.

Unit:3		**8--hours**

Banking Correspondence-Insurance Correspondence-Agency Correspondence.

Unit:4		**7--hours**

Company Secretarial Correspondence (Includes Agenda, Minutes and Report Writing)

Unit:5		**11--hours**

Application Letters–Preparation of Resume -Interview: Meaning–Objectives and Techniques of Various types of Interviews –Public Speech –Characteristics of a good speech–Business Report Presentations

Unit:6	**Contemporary Issues**	**2hours**

Expert lectures online seminars-webinars

	Total Lecture hours	**45--hours**

Text Book(s)

1	**Rajendra Pal Korahill**, "Essentials of Business Communication", Sultan Chand&Sons, NewDelhi, 2006.
2	**Ramesh,MS,&C.CPattanshetti**,"Business Communication", R.Chand&Co, New Delhi, 2003.

Reference Books	
1	**Rodriquez M V**, "Effective Business Communication Concept" Vikas PublishingCompany,2003.
Related Online Contents[MOOC,SWAYAM, NPTEL,Websites etc.]	
1	https://www.academia.edu/34534809/Lecture_Notes_Business_Communication_A
2	
3	
Course Designed By :	

Mapping Course objectives and course outcomes					
	PO1	**PO2**	**PO3**	**PO4**	**PO5**
CO1	S	S	S	S	S
CO2	S	S	S	M	M
CO3	S	S	M	S	S
CO4	S	S	S	S	S
CO5	S	S	S	M	M

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

Course code			L	T	P	C
Allied IV		**STATISTICS FOR BUSINESS**	**3**	**-**	**-**	**3**
Pre-requisite		**Basic knowledge on Statistics for Business**	**Syllabus Version**		**2026-2027**	

Course Objectives:

The main objectives of the course are able to

1. Provide basic conceptual knowledge on applications of statistics in business.
2. Make the students to be ready for solving business problems using statistical operations.
3. Give detailed instruction of measurement of dispersion.
4. Gain the knowledge on application of correlation and regression or business operations.
5. Analyze interpolation and probability theory and perform the problems.

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Understand the basic concepts of arithmetic and geometric mean and Different types of data collection.	K2
2	Recall measures of dispersion.	K1
3	Execute correlation and regression analysis.	K3
4	Understand the different types of moving averages.	K2
5	Analyze interpolation and probability	K4

K1-Remember;**K2**-Understand;**K3** -Apply;**K4**-Analyze;**K5**-Evaluate;**K6**-Create

Unit:1	**INTRODUCTIONS**	**12hours**

Meaning and Definition of Statistics – Collection of data — Primary and Secondary – Classification and Tabulation–Diagrammatic and Graphical presentation Measures of Central tendency–Mean, Median, Mode, Geometric Mean and Harmonic Mean –simple problems

Unit:2	**MEASURES OF DISPERSION**	**10hours**

MeasuresofDispersion–Range,QuartileDeviation,MeanDeviation,StandardDeviation and Co-efficientofVariation.Skewness–Meaning–MeasuresofSkewness-Pearson'sandBowley'sco-efficient of Skewness.

Unit:3	**CORRELATION AND REGRESSION ANALYSIS**	**12hours**

Correlation –Meaning and Definition –Scatter diagram, Karl Pearson's co-efficient of Correlation, Spearman's Rank Correlation, Co-efficient of Concurrent deviation. Regression Analysis – Meaning of regression and linear prediction – Regression in two variables – Uses of Regression

Unit:4	**TIMESERIES**	**12hours**

Time Series–Meaning, Components and Models–Business forecasting–Methods of estimating trend–Graphic, Semi-average, Moving average and Method of Least squares–Seasonal Variation–Method of Simple average. Index Numbers –Meaning, Uses and Methods of construction – Un-weighted and Weighted index numbers – Tests of an Index number – Cost of living index number.

Unit:5	**INTERPOLATION**	**12hours**
Interpolation:Binomial,Newton'sandLagrangemethods.Probability–ConceptandDefinition –Addition and Multiplication theorems of Probability (statement only)–simple problems based on Addition and Multiplication theorems only.		
Unit:6	**CONTEMPORARY ISSUES**	**2hours**
Expert lectures online seminars–webinars		
	Total Lecture hours	**60hours**

	Text Book(s)
1	Statistical Methods by S.P. Gupta
2	Business Mathematics and Statistics by P.Navaneetham
3	Statistics by R.S.N.Pillai and V.Bagavathi
	Reference Books
1	Statistics-Theory,Methods&ApplicationbyD.C.SanchetiandV.K.Kapoor
2	Applied General Statistics byFrederickE. Croxton and DudleyJ.Cowden
	Related Online Contents[MOOC,SWAYAM, NPTEL,Websites etc.]
1	https://www.youtube.com/watch?v=BUE-XJEHp7g
2	https://www.youtube.com/watch?v=0s4mKbkYJPU&t=1s
3	https://www.youtube.com/watch?v=Dxcc6ycZ73M
	Course Designed By :

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	S	M	S	S
CO3	M	S	S	S	S
CO4	S	S	S	M	M
CO5	M	M	S	S	S

S-Strong; M-Medium; L-Low

Course code		L	T	P	C
Core-XIII	Computer Applications: MS Word and MS Excel	2	-	-	2
Pre-requisite	Basics knowledge in MSWord and MS Excel	Syllabus Version	2026-2027		

Course Objectives:

The main objectives of this course are to:

1. Acquire and apply the computer applications indifferent aspects of business
2. Get an insight knowledge on MS-office

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Remember the basic concepts computer applications using MS-Office applications for the business transactions.	K2
2	On successful completion of this course, the student should be able to work efficiently in Ms–Word and Ms–Excel.	K4

K1-Remember;**K2**-Understand;**K3** -Apply;**K4**-Analyze;**K5**-Evaluate;**K6**–Create

MS Word

1. Create the front page of a News Paper.
2. Type a document and perform the following:
   i. Change a paragraph into two column cash book.
   ii. Change a paragraph using bullets (or) numbering format.
   iii. Find any word and replace it with another word in document.
3. Prepare a class time table using a table menu.
4. Prepare a mail merge for an interview call letter.
5. Create a resume wizard.
6. Design a cheque book of a bank.
7. Create a table with the following field name:
   EMP– no, Emp– name, designation, department, experience.

MS Excel

1. Develop the Students Mark List worksheet and calculate total, average and save it. Specify the Result also (Field names: S.NO, Name of the student, course, mark1, mark2, mark3, total, average and result).
2. Design a chart projecting the cash estimate of a concern in the forth coming years. 3. Create a Pivot table showing the performance of the salesmen's.

Mapping with Programme Outcomes

Cos	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	S	M	S	S
CO3	M	S	S	S	S
CO4	S	S	S	M	M
CO5	M	M	S	S	S

S-Strong; M-Medium; L-Low

Fifth Semester

Course code		LOGISTICS MANAGEMENT	L	T	P	C
Core XIV		Core	**4**		**-**	**4**
Pre-requisite		Basic Knowledge about logistics Management	**Syllabus Version**		**2026-2027**	

Course Objectives:

1. To create awareness about the logistics taken in order to deliver the good.
2. Acquire knowledge about the logistics integrates and strategies
3. Students will know about how to manage different strategic analysis Alliances procurement and outsourcing and dimensions of customer value to service industries.
4. Alliances procurement and outsourcing and dimensions of customer value to service industries.

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Understand the marketing concepts and its application in logistics management	K1
2	Appraise and apply the practical aspect in logistics management	K5
3	Develop the logistics strategies to promote the product	K4
4	Defining the strategies to be adopted in logistics management	K3
5	Create a good logistics manger to apply the strategy	K6

K1-Remember;**K2** -Understand;**K3**-Apply;**K4**-Analyze;**K5**-Evaluate;**K6**–Create

Unit:1	**Introductions**	**12 Hours**

Logistics – meaning – concept – objectives – value chain – logistics system elements – information – transportation – material handling – inventory – warehousing – communication – inbound logistics and outbound logistics.

Unit:2	**Inventory Control**	**12 Hours**

International transport system – all transport – ocean – multimodal transportation – world sea borne trade – world shipping – Indian shipping industry – port infrastructural development – issues in Indian shipping.

Unit:3	**Supply Chain Management**	**12 Hours**

Containerization – classification of containers – role of ICD and CFS – types of ships – operating ships: liners and tramp - features- merits and demerits.

Unit:4	**Role of a Manager in Supply Chain**	**12 Hours**

international freight principles – factors – liner freight- advance freight- lump sum freight back freight-prorate freight- dead freight – tramp freight – rebate system – air tariff structure – principles – types.		
Unit:5	**Aligning the Supply Chain**	**10 Hours**
Air shipment – consolidation – role and function of IATA – maritime frauds and unethical practices – institutional arrangements for resolving shipping problem – reverse logistics.		
Unit:6	**Contemporary Issues**	**2 Hours**
Assignments, Seminar, Group Discussion and Current Affairs		
	Total Lecture hours	**60Hours**

Books for Reference	
1	Logistics Strategy Cases & Concepts, Roy D. Shapiro, James L. Heskett, West Publishing Co., 1985
2	LogisticsandSupplyChainManagement-CasesandConcepts.GRaghuram&NRangaraj, MacMillan, 2019
3	Logistics&SupplyChainManagement:CreatingValue-AddingNetworks:MartinChristopher, FTPress,2017
4	Supply Chain Management: JanatShah, Textand Cases, 1st Edition, Pearson, 2013
Related Online Contents	
1	NPTEL
2	SWAMYAM/MOOCs
3	YouTube channels
Course Designed By:	

Course code		**L**	**T**	**P**	**C**
Core-XV	**Airline Marketing and Strategic Airline Alliance**	**5**			**5**
Pre-requisite	**Basic knowledge in Strategic Marketing in Airline Industry**	**Syllabus version**	**2026 2027**		

Course Objectives:

1. To enable students to understand the principles and application of marketing in the airline industry.
2. To provide students with the skills to analyze the airline business environment using PESTE and Porter's Five Forces frameworks.
3. To help students identify and apply market segmentation and targeting strategies specific to air transport services.
4. To enable students to comprehend airline product, pricing, distribution, and branding decisions.

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Recall and explain the basic principles and applications of marketing in the airline industry	K1
2	Analyze the airline business environment using PESTE and Porter's Five Forces frameworks.	K3
3	Identify and apply appropriate market segmentation and targeting strategies in air transport services	K2
4	Comprehend and outline key airline product, pricing, distribution, and branding decisions.	K2

K1-Remember; **K2**-Understand;**K3**-Apply;**K4**-Analyze; **K5** -Evaluate;**K6**-Create

Unit:1		**15-hours**

Introduction to Air Transport Market – Meaning of Airline Marketing – Basic Marketing Mix (Product, Price, Place, Promotion) – Understanding Different Types of Airline Customers – Simple Market Segmentation – Customer Requirements – Basic External Factors Affecting Airlines (Political, Economic, Social, Technological, Environmental) – Explanation of Competition in Airlines Using Porter's Five Forces – Different Types of Airlines – Simple Marketing Strategies Used by Airlines – Common Mistakes Airlines Make.

Unit:2		**15—hours**

Definition of Airline Product – Planning Fleets and Flight Schedules – Important Features of Airline Services (Customer Service, In-flight Experience) – Maintaining Service Quality – Basic Airline Pricing – Setting Prices for Passengers and Cargo – Airline Ticket Distribution – Role of Travel Agents and Online Booking Systems – Concept of Brand – Building and Managing Airline Brands.

Unit:3		**15--hours**

Promotion and Its Importance – Building Customer Relationships – Frequent Flyer Programs –

Steps in Selling Airline Tickets – Advertising Methods Used by Airlines – Promotion of Cargo Services – Basic Aviation and Marketing Terms.		
Unit:4		**15--hours**
Overview of Airline Alliances – Reasons for Forming Alliances – Objectives of Airline Partnerships – Impact of Alliances on Marketing and Sales – Benefits and Challenges of Alliances – Measuring Success of Airline Partnerships – Enhancing Passenger Traffic and Revenue – Managing Costs and Profitability in Alliances.		
Unit:5		**13--hours**
Success Factors in Airline Alliances – Partner Selection – Management of Alliances – Importance of Trust and Communication – Performance Evaluation – Managing Cultural Differences – Future Trends in Airline Alliances – Emerging Developments in the Airline Industry.		
Unit:6	**Contemporary Issues**	**2 hours**
Expert lectures online seminars-webinars		
	Total Lecture hours	**75 hours**

Text Book(s)	
1	Airline Operations & Management by Gerald N. Cook & Bruce G. Billig (Routledge)
2	Airline Marketing and Management-Stephen Shaw – Ashgate Publishing Limited
3	Managing Strategic Airline Alliances-Birgit Kleymann&HannuSeristo- Ashsgate Publishing
4 5	Strategic Management –An Integrated Approach –Hill Jones –(DreamtechBictantia Strategic Management Concept & Cases –Thomson &Strictland –Tata McGraw Hill
Reference Books	
1	Airline Marketing and Management by Stephen Shaw (7th Edition) Leading textbook covering airline marketing principles, strategies, pricing, and alliances. Link: Routledge
2	Fundamentals of Airline Marketing by Scott Ambrose & Blaise Waguespack Focuses on marketing basics tailored for undergraduate aviation students. Link: Taylor & Francis
3	Airline Marketing and Its Management by Notion Press Practical guide on managing airline marketing functions effectively. Link: Notion Press
Related Online Contents[MOOC,SWAYAM, NPTEL,Websites etc.]	
1	**Airline Management Course - Introduction** **A comprehensive introduction to airline business, marketing, and operations.** **Link: https://www.youtube.com/watch?v=NccP5MjrJ8w**
2	**Marketing Management Department - Playlist** **Collection of videos on marketing principles including airline marketing topics.** **Link:https://www.youtube.com/playlist?list=PLM_XurXRb3zdmDaDSAyuK7do1a10lI440** **https://youtu.be/FFC7fYpnC0M**
3	**Marketing Strategies for Airlines in a Competitive Market** **Expert discussion on airline marketing strategies and customer acquisition.**

	Link:https://www.youtube.com/watch?v=jKAkY-cZALo
4	**Airline, Airport and Aviation Management Taster Lecture** **Overview of airline and airport management with insights into air cargo marketing.** **Link:https://www.youtube.com/watch?v=o6YcKdjkS9M**
Course Designed By :	

Mapping with Programme Outcomes					
	PO1	**PO2**	**PO3**	**PO4**	**PO5**
CO1	S	M	S	S	S
CO2	S	S	S	S	S
CO3	M	M	M	S	S
CO4	S	S	S	S	S
CO5	M	S	M	M	M

S-Strong; M-Medium

Course code			L	T	P	C
Core XVI		**Brand Management**	**4**			**4**
Pre-requisite		**Basic knowledge in Brand Management**	**Syllabus Version**		**2026-2027**	

Course Objectives:

The main objectives of this course are to:

1. To understand the basic concepts of branding
2. To compare and analyze brand positioning and brand image building
3. To analyze the impact of Brandon customer behavior
4. To familiarize with brand rejuvenation and monitoring
5. To provide insight on essential brandings strategies

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Recall the basic concepts of branding and related terms	K1
2	Compare brand image building and brand positioning strategies	K2
3	Analyze the impact of brand, brand loyalty and brand audit.	K4
4	Explain the brand rejuvenation and brand monitoring process	K4
5	Apply various strategies for brand building and monitoring	K3

K1-Remember;**K2**-Understand;**K3** -Apply;**K4**-Analyze;**K5**-Evaluate;**K6**-Create

Unit:1		**12--hours**

Introduction- Basic understanding of brands – concepts and process – significance of a brand – brand mark and trademark–different types of brands–family brand, individual brand, private brand – selecting a brand name – functions of a brand – branding decisions – influencing factors.

Unit:2		**12--hours**

Brand Associations: Brand vision–brand ambassadors –brand as personality, as trading asset, Brand extension–brand positioning –brand image building

Unit:3		**12--hours**

Brand Impact: Branding impact on buyers – competitors, Brand loyalty – loyalty programmers – brand equity – role of brand manager – Relationship with manufacturing - marketing- finance - purchase and R & D– brand audit

Unit:4		**12--hours**

Brand Rejuvenation: Brand rejuvenation and re-launch, brand development through acquisition takes over and merger–Monitoring brand performance over the product lifecycle. Co-branding.		
Unit:5		**10--hours**
Brand Strategies: Designing and implementing branding strategies–Case studies		
Unit:6	**Contemporary Issues**	**2hours**
Expert lectures online seminars-webinars		
	Total Lecture hours	**60—hours**

Text Book(s)	
1	Kevin Lane Keller, “Strategic brand Management”, Person Education, New Delhi,2003.
2	Lan Batey Asian Branding– “A greate way to fly”, Prentice Hall of India,Singapore2002
3	Jagdeep Kapoor, Brandex, Biztantra, NewDelhi, 2005
Reference Books	
1	Jean Noel, Kapferer,“Strategic brand Management”, The Free Press,NewYork,1992
2	Paul Tmeporal, Branding in Asia, John Wiley & sons(P)Ltd., New York, 2000
3	
Related Online Contents [MOOC,SWAYAM, NPTEL, Websites etc.]	
1	opykitab.com/Brand-Management-by-Ranjeet-Verma
2	
4	
Course Designed By :	

Mapping Course objectives and course outcomes					
	PO1	**PO2**	**PO3**	**PO4**	**PO5**
CO1	S	M	S	S	S
CO2	S	S	S	M	S
CO3	S	S	M	M	M
CO4	S	S	S	S	M
CO5	S	S	M	M	M

Course code			**L**	**T**	**P**	**C**
Core-XVII		**Cost Accounting**	**4**			**4**
Pre-requisite		**Basic Knowledge in Accounting**	**Syllabus version**	**2026-2027**		

Course Objectives:

The main objectives of this course are to:

1. To understand the concept and various components of costing
2. To assist preparation of accounts under process costing
3. To familiarize with the techniques of operating costing

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Recall various concepts of costing and costing methods	K1
2	Analyze the various elements of costing	K4
3	Explain the labour wage payment system	K2
4	Outline the cost under process costing system	K2
5	Examine about operational costing, contract costing and Reconciliation of Cost and Financial Statements.	K4

K1-Remember;**K2**-Understand;**K3** -Apply;**K4**-Analyze;**K5**-Evaluate;**K6**-Create

Unit:1		**12--hours**

Cost Accounting – Definition – Meaning and Scope – Concept and Classification – Costing an aid to Management –– Types and Methods of Cost – Elements of Cost Preparation of Cost Sheet and Tender.

Unit:2		**12--hours**

Material Control: Levels of material Control – Need for Material Control – Economic Order Quantity – ABC analysis – Perpetual inventory – Purchase and stores Control: Purchasing of Materials–Procedure and documentation involved in purchasing–Requisition for stores–Stores Control–Methods of valuing material issue.

Unit:3		**12--hours**

Labour: System of wage payment–Idle time–Control over idle time–Labour turnover .Overhead–Classification of overhead –all ocation and absorption of overhead.

Unit:4		**12--hours**

Process costing–Features of process costing–process losses ,wastage, scrap, normal process loss – abnormal loss, abnormal gain.(Excluding interprocess profits and equivalent production).

Unit:5		**10--hours**

Operating Costing-Contract costing–Reconciliation of Cost and Financial accounts.

Unit:6	**Contemporary Issues**	**2hours**
	Total Lecture hours	**60--hours**

Text Book(s)	
1	S.P.JainandKL.Narang,"Cost Accounting",Kalyani Publishers, New Delhi.Edn.2005
2	R.S.N.Pillaiand V.Bagavathi,"Cost Accounting", S.Chandand Company Ltd., New Delhi. Edn.2004
3	S.P.Iyyangar,"Cost Accounting Principles and Practice",SultanChand,NewDelhi.2005

Reference Books

1	V.KSaxena & C.D.Vashist, "Cost Accounting",Sultan Chand,NewDelhi2005
2	M.N.Arora,"CostAccounting",SultanChand,NewDelhi2005.
Related Online Contents[MOOC,SWAYAM, NPTEL, Websites etc.]	
1	**https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-8-New.pdf**
2	**https://www.bing.com/videos/search?PC=U523&q=vIDEO+LECTURE+IN+cOST+aCCOUNTING&ru=%2fsearch%3fFORM%3dU523DF%26PC%3dU523%26q%3dvIDEO%2bLECTURE%2bIN%2bcOST%2baCCOUNTING&view=detail&mmscn=vwrc&mid=D4E6F22C7E60037DB9D0D4E6F22C7E60037DB9D0&FORM=WRVORC**
3	**https://drive.google.com/file/d/1IlztPE-XSUqDgx2spUwsyLehsrP_bDCI/view**
Course Designed By :	

Mapping with Programme Outcomes

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

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

Course code			L	T	P	C
Core-XVIII		**Income Tax Law and Practices**	**4**			**4**
Pre-requisite		**Basic knowledge in law**	**Syllabus version**		**2026-2027**	

Course Objectives:

The main objectives of this course are to:

1. To understand the various concepts of income tax and related terminologies
2. To familiarize with calculation of income under different heads
3. To understand the process off set offend carry forward of losses while computing total income

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Outline the various terminologies related to income tax	K1
2	Understand the method of calculating and levying tax	K2
3	Apply the various tax laws and available provisions in tax computations	K3
4	Evaluate these off and carry forward of losses while calculating personal income	K5
5	Analyze self-assessment of income and tax computation	K4

K1-Remember;**K2**-Understand;**K3** -Apply;**K4**-Analyze;**K5**-Evaluate;**K6**-Create

Unit:1	**Title of the Unit(Capitalize each Word)**	**15--hours**
Income Tax Act–Definition of Income–Assessment year–Previous Year–Assesse–Scope of Income– Charge of Tax– Residential Status –Exempted Income.		
Unit:2		**20--hours**
Head sof Income: Income from Salaries–Income from House Property.		
Unit:3		**20--hours**
Profit and Gains of Business or Profession–Capital Gains		
Unit:4		**15--hours**
Income from Other Sources.–Deductions from Gross Total Income.		
Unit:5		**18--hours**
Set off and Carry forward of losses – Aggregation of Income- Computation of Tax liability – Assessment of Individuals.		
Unit:6	**Contemporary Issues**	**2hours**
Expert lectures online seminars-webinars		
	Total Lecture hours	**60--hours**

Text Book(s)

1	Gaurand Narang, "Income Tax Law and Practice" Kalyani publishers NewDelhi

Reference Books

1	Dr.HC Mehrotra,"Income-tax Law and Accounts" SahithyaBhavan publishers

Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]

1	**https://www.bing.com/videos/search?PC=U523&q=video+l%3becture+in+Income+tax&ru=%2fsearch%3fFORM%3dU523DF%26PC%3dU523%26q%3dvideo%2bl%253Becture%2bin%2bIncome%2btax&view=detail&mmscn=vwrc&mid=F8694500529A30E8E535F8694500529A30E8E535&FORM=WRVORC**
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Course Designed By :

Mapping with Programme Outcomes					
	PO1	**PO2**	**PO3**	**PO4**	**PO5**
CO1	S	S	L	L	L
CO2	S	S	L	M	M
CO3	S	M	M	L	L
CO4	S	S	L	M	M
CO5	S	M	M	L	L

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

Course code			**L**	**T**	**P**	**C**
Core XIX		**Business Application Software - II**	**3**			**3**
Pre-requisite		**Basic knowledge in MS PowerPoint and MS Access**	**Syllabus Version**		**2026-2027**	
Course Objectives:						
The main objectives of this course are to: Understand the basic framework and how to work in MS –Power Point and MS –Access						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Understand the basic concepts computer applications using MS-PowerPoint					K2
2	Create and do effective presentation for the business meeting using PowerPoint presentation.					K2
3	Understand the basic concepts computer applications using MS-Access					K2
4	Generate the data base using MS-Access					K2
5	Examine the Filtering and Querying Tables					K2
K1-Remember;**K2**-Understand;**K3** -Apply;**K4**-Analyze;**K5**-Evaluate;**K6**-Create						
Unit:1						**9—hours**
Microsoft Power Point: Basics– Using Text– Adding Visual Elements–Charts and Tables–Drawing–Clipart–Sounds–Animation –Apply Time Transitions to Slides Menus, Toolbars and Navigation in Power Point.						
Unit:2						**8—hours**
Working with Power Point: Slide Sorter–Date and Time–Symbol–Slide Layout–Font –Slide Color Scheme–Macros–Custom Animation.						
Unit:3						**9--hours**
Microsoft Access: Database Overview-Creating Database–Creating database through Table Wizard–Modifying Table.						
Unit:4						**9--hours**
Creating a Table–Rename Columns–Saving the Database–Relationships-Forms.						
Unit:5						**8--hours**
Filtering and Querying Tables–Crating Reports and Mailing Labels – Sharing Information between Applications.						

Unit:6	**Contemporary Issues**	**2hours**
Expert lectures online seminars-webinars		
	Total Lecture hours	**45—hours**
Text Book(s)		
1	**SanjaySaxena**,“MS-Office2000”,VikasPublishingHousePrivateLtd.	
Reference Books		
1	**TimothyJ. O’Leary and Lindai O’Leary**, “MS-Office“, IRWIN/McGrawHill.	
Related Online Contents [MOOC,SWAYAM, NPTEL,Websites etc.]		
1		
2		
4		
Course Designed By :		

Mapping Course objectives and course outcomes

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

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

Sixth Semester

Course code			L	T	P	C
Core-XX		Management Accounting	5			5
Pre-requisite		Basic Knowledge in Accounting	Syllabus Version		2026-2027	

Course Objectives:

The main objectives of this course are to:

1. To understand the various components of management accounting and related terms
2. To understand analysis is using ratio, working capital management and marginal costing
3. To familiarize with budget preparation and budget control tools

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Outline the various concepts relating to management accounting	K2
2	Analyze financial statements using ratio analysis	K4
3	Evaluate the working capital management of companies	K5
4	Comparing various alternatives using marginal costing and decision making	K2
5	Analyze new budget and budgetary control for organizations	K4

K1-Remember;**K2**-Understand;**K3** -Apply;**K4**-Analyze;**K5**-Evaluate;**K6**-Create

Unit:1		**20--hours**
Management Accounting–Meaning–Objectives and Scope–Relationship between Management Accounting, Cost Accounting and Financial Accounting.		
Unit:2		**18--hours**
Ratio Analysis–Analysis of liquidity–Solvency and Profitability–Construction of Balance Sheet.		
Unit:3		**17--hours**
Working Capital –Working capital requirements and its computation–Fund Flow Analysis and Cash Flow Analysis.		
Unit:4		**15--hours**
Marginal costing and Break Even Analysis–Managerial applications of marginal costing–Significance and limitations of marginal costing.		
Unit:5		**18--hours**
Budgeting and Budgetary control–Definition–Importance, Essentials –Classification of Budgets –Master Budget–Preparation of cash budget, sales budget, purchase budget, material budget, flexible budget.		
Unit:6	**Contemporary Issues**	**2hours**
Expert lectures online seminars-webinars		
	Total Lecture hours	**90--hours**

Text Book(s)	
1	Dr.S.N.Maheswari.“Management Accounting”, Sultan Chand&Sons,NewDelhi,2004.2..3. 4.
2	Sharma and S.K.Gupta “Management Accounting”,Kalyani Publishers,NewDelhi,2006
Reference Books	
1	.S.P.JainandKL.Narang,“Cost and Management Accounting”, Kalyani Publishers, New Delhi
2	S.K.Bhattacharya, “Accounting and Management”,Vikas Publishing House.
Related Online Contents[MOOC,SWAYAM, NPTEL, Websites etc.]	
1	**https://www.icsi.edu/media/webmodules/publications/Company%20Accounts,%20Cost%20and%20Management%20Accounting.pdf**
2	**https://ebooks.ibsindia.org/mac/chapter/budgeting-and-budgetary-control/**
Course Designed By :	

Mapping with Programme Outcomes					
	PO1	**PO2**	**PO3**	**PO4**	**PO5**
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	M	M
CO5	S	S	S	M	M

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

Course code			L	T	P	C
Core-XXII		**Principles of Auditing**	**5**			**5**
Pre-requisite		**Basic knowledge in Auditing**	**Syllabus Version**		**2026-2027**	

Course Objectives:

The main objectives of this course are to:

1. To understand the various concepts of auditing and the procedure forth conduct of internal audit
2. To familiarize with the process of valuing assets and liabilities
3. To understand the process of auditing the joint stock companies and investigation mechanism

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Define the important concept and rules relating to auditing	K1
2	Outline the techniques and applicability of internal audit	K2
3	Analyze the valuation of assets and liabilities in business	K4
4	Analyze the accounts and auditing the joint stock companies	K4
5	Examine about investigation and auditing of computerized accounts	K4

K1-Remember;**K2**-Understand;**K3** -Apply;**K4**-Analyze;**K5**-Evaluate;**K6**-Create

Unit:1		**2 of0.--hours**

Auditing– Origin – Definition – Objectives – Types – Advantages and Limitations – Qualities of an Auditor– Audit Program

Unit:2		**18--hours**

Internal Control–Internal Check and Internal Audit–Audit Note Book–Working Papers. Vouching –Voucher–Vouching of Cash Book–Vouching of Trading Transactions–Vouching of Impersonal Ledger.

Unit:3		**17--hours**

Verification and Valuation of Assets and Liabilities–Auditor's position regarding the valuation and verifications of Assets and Liabilities –Depreciation–Reserves and Provisions–Secret Reserves.

Unit:4		**15--hours**

Audit of Joint Stock Companies – Qualification – Dis-qualifications – Various modes of Appointment of Company Auditor–Rights and Duties– Liabilities of a Company Auditor–Share Capital and Share Transfer Audit –Audit Report–Contents and Types.

Unit:5		**18--hours**

Investigation–Objectives of Investigation–Audit of Computerized Accounts–Electronic Auditing–Investigation under the provisions of Companies Act.

Unit:6	**Contemporary Issues**	**2hours**
Expert lectures online seminars-webinars		
	Total Lecture hours	**90--hours**

Text Book(s)	
1	B.N.Tandon,"Practical Auditing, S Chand Company Ltd
Reference Books	
1	.R.M DePaula, "Auditing-the English language Society and Sir Isaac Pitman and Sons Ltd, London
2	SpicerandPegler,"Auditing:Khatalia'sAuditing"4.KamalGupta,"Auditing",TataMcgriall Publications
Related Online Contents[MOOC,SWAYAM, NPTEL, Websites etc.]	
1	http://ebooks.lpude.in/commerce/bcom/term_3/DCOM204_AUDITING_THEORY.pdf
2	https://www.himpub.com/documents/Chapter3442.pdf
3	
Course Designed By :	

Mapping with Program Outcomes					
	PO1	**PO2**	**PO3**	**PO4**	**PO5**
CO1	S	S	S	S	S
CO2	S	S	S	M	M
CO3	S	S	M	S	S
CO4	S	S	S	M	M
CO5	S	S	S	M	M

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

Course code			L	T	P	C
Core-XXII		INTERNATIONAL BUSINESS STRATEGY	5			5
Pre-requisite		Basic Knowledge of business strategy	Syllabus Version	2026-2027		

Course Objectives:

The main objectives of this course are:

1. To give a basic understanding on International and National Strategic Management..
2. To examine the Corporate Strategies, Analyze Industry and Competition.
3. To acquire knowledge on Strategic Implementation and Organization Structure.
4. To understand the strategic evaluation and control process.

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Learn the fundamentals of International and National Strategic Management.	K1
2	Examine the Corporate Strategies, Analyze Industry and Competition	K2
3	To analyze valuate Future Challenges	K3
4	Evaluate challenges faced in Implementing Strategies	K4
5	Integrate and apply knowledge on Formulation and Implementation of Strategy.	K5

K1-Remember;**K2**-Understand;**K3** -Apply;**K4**-Analyze;**K5**-Evaluate;**K6**-Create

Unit:1		**12--hours**

World of International Business- Challenges of International Business.-Multinational Enterprises- Triad and International Business.

Unit:2		**15--hours**

Environment of International Business- International Politics and Economic Integration-International Culture International Trade- International Trade International Finance.

Unit:3		**15--hours**

International Business Strategy- Global Strategic Planning- Organizing Strategy Production strategy- Global sourcing –Global supply management and technology transfer Marketing strategy- Human Resource Management Strategy- Political Risk and Negotiation Strategy- International Financial Management

Unit:4		**15--hours**

International Business Strategies in Action - Corporate Strategy and National Competitiveness - Doing Business in European Community- Doing Business In Japan Doing Business in North America -Doing Business in Non-Trial Nations .

Unit:5		16--hours
International Business Horizons - International Joint Ventures - Future Challenges of International Business		
Unit:6	**Contemporary Issues**	**2hours**
Expert lectures online seminars-webinars		
	Total Lecture hours	**75--hours**

Text Book(s)
1. Rungman.A.M and Hodgetts. R.M., International Business; A Strategic Management Approach, McGrawhill,.Inc, New Delhi- 1999-2000. 2. Keealas.A.G., Global Business Strategy, South – Western, 1999-2000, 3. Garland.J. and Farmer. R.N., International Dimension of Business Policy and Strategy, PWS-KENT 1999-2000, 4. Nagandhi.A.R., International Management, PHI, New Delhi, 1999/2000 5. Davidson.W.H., Global Strategic Management, John Wiley and Sons, 1999/2000, 6. Faeyrweather.J., International Business Strategy and Administration, Bllinter Publishers Mass, 1999/2000

Related Online Contents[MOOC, SWAYAM,NPTEL, Websites etc.]	
1	**https://tutorstips.com/wp-content/uploads/2019/03/Goods-and-Services-Tax-In-India-Ebook-.pdf**
2	https://www.bing.com/videos/search?q=gst+video+youtube&view=detail&mid=7DFF9357992F1E0E36717DFF9357992F1E0E3671&FORM=VIRE
4	
Course Designed By :	

Mapping with Programme Outcomes					
	PO1	**PO2**	**PO3**	**PO4**	**PO5**
CO1	S	S	M	M	M
CO2	S	S	M	M	M
CO3	S	M	M	M	M
CO4	S	S	M	M	M
CO5	S	S	M	M	M

Course code			L	T	P	C
Core-XXIII		COMPUTER APPLICATIONS PRACTICAL – II	-	-	3	3
Pre-requisite		MS POWERPOINT, MS ACCESS AND TALLY 9.2	Syllabus Version	2026-2027		

Course Objectives:

The main objectives of this course are to:

3. Acquire and apply the computer applications indifferent aspects of business
4. Get an insight knowledge on MS-office
5. To inculcate knowledge 0ver programs in Tally.

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Remember the basic concepts computer applications using MS-Office applications for the business transactions.	K2
2	Creating and preparing the programs in Tally package	K4

K1-Remember;**K2**-Understand;**K3** -Apply;**K4**-Analyze;**K5**-Evaluate;**K6**–Create

MS PowerPoint

1. Design slide for a product of your choice, includes the picture of the product and demonstration and working (minimum three slides)
2. Prepare an organization chart for a company.
3. Create a show projecting the activities of your department during the academic year.

MS Access

1. Create a Student database with the following Tables :

i). Students Personal Details ii). Students Mark Details Perform the following : a). Relate the Tables

b). Create a query to the students passed in all subjects.

c). Create a form and report

Tally **30Hours**

1. Company Creation and Alteration
2. Creating and Displaying Ledger
3. Voucher Creation
4. Voucher Alteration and Deletion
5. Inventory Information – Stock Summary
6. Inventory Information – Godown Creation and alteration
7. Final Accounts
8. Bank Reconciliation Statement
9. Accounting and Inventory Information's
10. Bill wise Statements.

Mapping with Program Outcomes

COs	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**
CO1	S	S	S	S	M
CO2	S	S	M	S	S
CO3	M	S	S	S	S
CO4	S	S	S	M	M
CO5	M	M	S	S	S

S-Strong; M-Medium.

ELECTIVE PAPER

List of Elective Papers (Colleges can choose any one of the paper as electives)

Elective — I	A	Garment Merchandising
	B	Garment Costing
	C	Quality Assurance in Garment Industry
Elective - II	A	Supply Chain Management-I
	B	Supply Chain Management-II
	C	Cargo Management
Elective - III	A	Agricultural Export – import management
	B	Agricultural Logistics and Supply Chain Management
	C	Agricultural and Food Retailing

<table>
<tr><td></td><td></td><td></td><td>L</td><td>T</td><td>P</td><td>C</td></tr>
<tr><td>Elective 1 A</td><td>Garment Merchandising</td><td></td><td>-</td><td>4</td><td>-</td><td>4</td></tr>
<tr><td>Pre-requisite</td><td>Basics of Garment Concepts</td><td></td><td colspan="2">Syllabus Version</td><td colspan="2">2026-2027</td></tr>
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Course Objectives:

The main objectives of this course are to:

1. Learn about marketing concepts
2. Understand the marketing strategy.
3. Know about the Role of Merchandiser
4. Understand the Process of Merchandising

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Understand the Perceptions Garment Merchandising	K1
2	Apply the concepts of Apparel and Merchandising	K2
3	Evaluate the principles of visual merchandising	K3
4	Create the Impact of Retail Merchandising & Functions of entrepreneurship	K4
5	Marketing cost accounting, marketing cost	K5

K1-Remember;**K2** -Understand; **K3**-Apply; **K4** -Analyze; **K5**-Evaluate;**K6**– Create

Unit–I-15 Hours

Fundamentals of merchandising -• Responsibilities of the merchandiser - Merchandise planning: target markets, market segmentations and marketing Research

Unit–II -15 Hours

Planning and Controlling and control tools: marketing calendar, merchandise Calendar, sales forecast-Execution:Linedevelopment:objectives,elements,planning,control,research, line plan, styling direction and product development and adoption -Pricing: pricing strategies, objectives, pricing formula - Costing principles and strategies

Unit–III -15 Hours

Introduction to Standardization and Quality control in apparel industry- Importance of consumer perception of apparel quality- Managing apparel quality through inspection and sampling procedures

Unit–IV -15 Hours

Sourcing strategies: objectives, global sourcing, the role of merchandiser in Sourcing, - sourcing options, - factors in sourcing options, factors in sourcing Decision-customer/ vendor relationship - Domestic and International sourcing Process

Fashion Visual Merchandising- Functions of Visual Merchandising- Elements of

Unit-V - 13 Hours

Visual Merchandising – Store exteriors, interiors& windows – image, atmosphere 7 Theatrics – Display props, fixtures, mannequins, floral, signage & graphics.

Unit-VI2Hours

Expert lectures online seminars-webinars

Total Lecture Hours -75 Hours

Text Book(s)

Rosenau,J.A.,WilsonDavidL.David.,ApparelMerchandising-Thelinestartshere, Fairchild publications, New York.2006

Mehta, Pradeep., Managing Quality in the Apparel Industry, New Age International Pvt.Limited,2004

Reference Books

Stone,Elaine.&Samples,J.A.,FashionMerchandising,McGrawHillBookCo

Mapping with Programme Outcomes

COs	PO1	PO2	PO3		PO4	PO5
CO1	M	S	M		S	S
CO2	S	S	S		S	S
CO3	S	S	S		S	S
CO4	S	S	S		S	S
CO5	S	S	S		S	M

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

Course code			L	T	P	C
Elective 1 B		**GARMENT COSTING**	**4**			**4**
Pre-requisite		**Basic knowledge in Garment Costing**	**Syllabus version**		**2026-2027**	

Course Objectives:
The main objectives of this course are to: 1. Learn about industry process 2. Learn about Responsibility of cost accounting 3. Understand the Apparel Marketing cost Analysis 4. Know about the Role of Merchandiser 5. Understand the budgeting process of garments
Expected Course Outcomes:
On the successful completion of the course, student will be able to:

1	Recall the importance of garments costing	K1
2	Outline the various strategies Garments	K2
3	Examine the concept to Breakeven analysis	K4
4	Analyze the process of Apparel Marketing cost Analysis	K4
5	Analyze the process budgeting process of garments	K4
K1-Remember;**K2**-Understand;**K3** -Apply;**K4**-Analyze;**K5**-Evaluate;**K6**-Create		

Unit:1		**15--hours**
Introduction to Cost Accounting : Responsibility accounting, uses of cost accounting elements of cost, Direct material, Direct labour, factory over head; cost of goods manufactured statements, cost behavior		
Unit:2		**15--hours**
Patterns in the apparel industry-fixed variable, semi variable job order for process costing; Accounting for factory overhead: Capacity level concepts, production and service departments direct and indirect costs over and under applied overhead. cost volume profit analysis;		
Unit:3		**15--hours**
Breakeven analysis: Contribution margin, Variable, cost ratio, marginal income., sales mix by garment style, effect of volume change, price/colunm analysis;		
Unit:4		**15--hours**
Apparel Marketing cost Analysis: Marketing cost accounting, marketing cost standards, variance analysis for marketing cost, effective variance, price variance; Determining Pricing of apparel products: Price elasticity of demand and supply, sample costing-marginal revenue and marginal cost, cost plus pricing methods; Full cost pricing, conversion cost pricing differential cost pricing .variable cost pricing, direct cost pricing derivation of cost of apparel products-woven knits:		

Unit:5		**13--hours**
The budgeting process: Budgeting principles for the apparel industry, fixed vs. variable budget, master budget, laminations of budget justification effort		
Unit:6	**Contemporary Issues**	**2hours**
Expert lectures online seminars-webinars		
	Total Lecture hours	**75--hours**

Text Book(s)

1. RichordD.IrwinIcn, "Principles of cost Accounting: Managerial Applications" Revised by Gayle Rayburn 1983
2. SultanChand&sons"ManagementAccounting"NewDelhi,2nd edition1998
3. Rosenau, J. A., & Wilson, D. L. (2006). Apparel Merchandising: The Line Starts Here. New York: Fairchild Publications.
4. Mehta, P. V. (2004). Managing Quality in the Apparel Industry. New Delhi: New Age International Pvt. Ltd.
5. Krishnakumar. (2010). Apparel Merchandising. Chandigarh: Abhishek Publications.

Related Online Contents[MOOC,SWAYAM, NPTEL, Websites etc.]

1	
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Course Designed By:

Mapping Course objectives and course outcomes					
	PO1	**PO2**	**PO3**	**PO4**	**PO5**
CO1	S	M	S	M	S
CO2	S	S	S	M	S
CO3	S	S	S	S	S
CO4	S	S	M	S	M
CO5	S	S	M	M	M

Course code			L	T	P	C
Elective 1 C		**QUALITY ASSURANCE IN GARMENT INDUSTRY**	**4**			**4**
Pre-requisite		**Basic Knowledge of Garment Quality assurance**	**Syllabus version**	**2026-2027**		

Course Objectives:

The main objectives of this course are to:

1. To provide an understanding of the principles and importance of quality assurance in the garment industry.
2. To familiarize students with the various aspects of quality control, from raw material selection to final product inspection.
3. To train students in establishing quality standards and specifications for different stages of garment production.
4. To develop skills in implementing quality control procedures and techniques, including statistical quality control methods.
5. To enable students to analyze and address common defects in garments, and to implement appropriate remedies.
6. To explore the role of production control in ensuring quality and efficiency in apparel manufacturing
7. To provide insights into designing satisfaction tests, fabric and garment specifications, and quality analysis for different types of apparel. Understand the Tourism Trade

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	The scope of quality control in the garment industry.	K1
2	The skills to establish quality standards for raw materials and finished garments.	K2
3	Statistical methods for quality assurance.	K4
4	Production control in coordinating departmental activities and ensuring efficient manufacturing processes	K4
5.	Problem-solving skills to evaluate production systems and optimize scheduling processes for garment production.	K4

K1-Remember;**K2**-Understand;**K3** -Apply;**K4**-Analyze;**K5**-Evaluate;**K6**-Create

Unit:1		**15--hours**

Definition and scope of quality control-establishing merchandising standards-Establishing raw material quality, quality control specifications-quality control of raw material

Unit:2		**15--hours**

Establishing processing quality specification training quality control personnel the quality standard control quality control inspection, procedures for processing quality control of finished garments quality control and government contacts quality control for packaging, warehousing and shipping-statistical quality control. Sampling plans-wide quality standards

Unit:3		**15--hours**

Function of production control-production analysis-quality specifications-qualitative Specifications scope of apparel manufacturing activity-coordinating departmental activities-distribution of documents and records

Unit:4		**15--hours**

Type of control forms basic production systems principles for choosing a production a production system-evaluating production systems-flow process grids for production control scheduling calculation graph methods, scheduling bundles of varying amounts, mathematical formulas for scheduling producing many styles simultaneously producing many styles

Unit:5		**13--hours**

Design satisfaction tests. Fabric specification cloth defects four point system shrinkage potential. Garment specification-manufacturing specification-name of operation and associated details in respect of sewing, dyeing and washing of garments. Garments testing- seam strength, seam slippage garment checking procedure, interlining-peel bond strength. Style features trims specification stitch specification size scale garment dimensions and tolerances Quality of trims and accessories. Defects in garments and their remedies A,B and C zones in a garment With respect to defects. Quality Analysis for Children's Wear, Casual Wear, Sports Wear, Army Wear, Uniform Wear.

Unit:6	**Contemporary Issues**	**2hours**
Expert lectures online seminars-webinars		
	Total Lecture hours	**75--hours**

Text Book(s)

1. An Introduction to Quality Control for the Apparel Industry (Quality and Reliability) Pradip V. Mehta
2. An Introduction to Quality Control for the Apparel Industry (Quality and Reliability)" by Pradip V. Mehta (as provided)
3. Quality Management in Garment Industry by Pradip V. Mehta
4. Apparel Manufacturing Technology by T. Karthik and V. Jeyakodi
5. Garment Manufacturing: Processes, Practices, and Technology" by Prabir Jana
6. Statistical Quality Control for the Apparel Industry" by Prabir Jana and Suprakash Chakraborty

Related Online Contents[MOOC,SWAYAM, NPTEL, Websites etc.]

Course Designed By:

Mapping Course objectives and course outcomes					
	PO1	**PO2**	**PO3**	**PO4**	**PO5**
CO1	S	M	S	M	S
CO2	S	S	S	M	S
CO3	S	S	S	S	S
CO4	S	S	M	S	M
CO5	S	S	M	M	M

Course code			L	T	P	C
Elective II A		**Supply Chain Management I**	4			4
Pre-requisite		**Basic knowledge in marketing**	**Syllabus version**		**2026-2027**	

Course Objectives:

The main objectives of this course are to:

1. To understand the importance of supply chain management
2. To provide insight about various strategies of supply chain management
3. To understand the importance of strategic alliance in supply chain management
4. To understand the process of procurement and outsourcing
5. To acquaint knowledge about smart pricing strategies and customer value measures

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Recall the importance of supply chain management in the modern times	K1
2	Outline the various strategies in supply chain management	K2
3	Examine the concept to retailer supplier partnership	K4
4	Analyze the process of procurement, outsourcing and e-procurement	K4
5	List the ideas about smart pricing strategies and measuring customer values	K4

K1-Remember;**K2**-Understand;**K3** -Apply;**K4**-Analyze;**K5**-Evaluate;**K6**-Create

Unit:1		**15--hours**

Understanding the Supply Chain Supply Chain Performance: Achieving Strategic Fit and Scope Supply Chain Drivers and Metrics- Demand Forecasting in a Supply Chain- Aggregate Planning in a Supply Chain

Unit:2		**15--hours**

Planning Supply and Demand in a Supply Chain: Managing Predictable Variability - Managing Economies of Scale in a Supply Chain: Cycle Inventory- Managing Uncertainty in a Supply Chain: Safety Inventory

Unit:3		**15--hours**

Determining the Optimal Level of Product Availability Transportation Decisions in a Supply Chain-Designing Distribution Networks and Applications to e-Business-

Unit:4		**15--hours**

Network Design in the Supply Chain- Network Design in an Uncertain Environment-Sourcing Decisions in a Supply Chain

Unit:5		**13--hours**

Pricing and Revenue Management in a Supply Chain- Information Technology in a Supply Chain-Coordination in a Supply Chain

Unit:6	**Contemporary Issues**	**2hours**
Expert lectures online seminars-webinars		
	Total Lecture hours	**75--hours**

Text Book(s)

1. Strategic Logistics Management by D.M. Lambert and J.R. Stock.
2. The Management of Business Logistics by J.J Coyle, E.J. Bardi and C.J. Langley.
3. Logistical Management by D.J. Bowersox, D.J. Closs, O.K. Helferich.
4. Business logistics Management by Ronald H. Ballou
5. Inventory Management and Production Planning and Scheduling by Edward A. Silver, David F. Pyke, and Rein Peterson

Reference Books

1	Simchi-Levi,David,Kamisnsky,Philip,andSimchi-Levi,Edith.(2ndEdition,2004).

Related Online Contents[MOOC,SWAYAM, NPTEL,Websitesetc.]

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Course Designed By :

Mapping Course objectives and course outcomes

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

Course code			**L**	**T**	**P**	**C**
Elective II B		**Supply chain management II**	**4**			**4**
Pre-requisite		**Basic knowledge in Supply chain management**	**Syllabus version**		**2026-2027**	

Course Objectives:

The main objectives of this course are to:

1. To understand the importance of supply chain management
2. To provide insight about various strategies of supply chain management
3. To understand the importance of strategic alliance in supply chain management
4. To understand the process of procurement and outsourcing
5. To acquaint knowledge about smart pricing strategies and customer value measures

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Recall the importance of supply chain management in the modern times	K1
2	Outline the various strategies in supply chain management	K2
3	Examine the concept of retailer supplier partnership	K4
4	Analyze the process of procurement, outsourcing and-procurement	K4
5	List the ideas about smart pricing strategies and measuring customer values	K4

K1-Remember;**K2**-Understand;**K3** -Apply;**K4**-Analyze;**K5**-Evaluate;**K6**-Create

Unit:1		**15--hours**

Supply Chain Management – Global Optimisation – importance – key issues – Inventory management – economic lot size model. Supply contracts – centralized vs. decentralized system

Unit:2		**18--hours**

Supply chain Integrates-Push, Pull strategies–Demand driven strategies–Impaction grocery industry – retail industry – distribution strategies

Unit:3		**15--hours**

Strategic Alliances: Frame work for strategic alliances–3PL–merits and demerits–retailer – supplier partnership – advantages and disadvantages of RSP – distributor Integration

Unit:4		**15--hours**

Procurement and Outsourcing: Outsourcing–benefits and risks–framework for make/buy decision – e-procurement – frame work of e-procurement

Unit:5		**10--hours**

Dimension of customer Value– conformance of requirement–product selection–price and brand– value added services – strategic pricing – smart pricing – customer value measures

Unit:6	**Contemporary Issues**	**2hours**

Expert lectures online seminars-webinars

	Total Lecture hours	**75--hours**

Text Book(s)

1

1. Rushton, A., Oxley, J & Croucher, P (2nd Edition, 2000). Handbook of Logistics and Distribution Management. Kogan Page.
2. Simchi-Levi, David, Kamisnsky, Philip, and Simchi-Levi, Edith. (2nd Edition, 2004). Designing and Managing the Supply Chain: Concepts, Strategies and Case Studies. Irwin/McGraw Hill 32

Related Online Contents[MOOC,SWAYAM, NPTEL,Websites etc.]

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Course Designed By :

Mapping Course objectives and course outcomes

	PO1	**PO2**	**PO3**	**PO4**	**PO5**
CO1	S	M	S	M	S
CO2	S	S	S	M	S
CO3	S	S	S	S	S
CO4	S	S	M	S	M
CO5	S	S	M	M	M

Course code			**L**	**T**	**P**	**C**
Elective II C		**CARGO MANAGEMENT**	**4**			**4**
Pre-requisite		**Basic knowledge in Cargo Management**	**Syllabus version**	**2026-2027**		

Course Objectives:

1. The main objectives of this course are to:
2. Learn about Cargo Operations
3. Learn about Documentation in Cargo Management
4. Understand the Cargo Handling and Special Attention
5. Know about the Cargo Rating and Tariffs.
6. Understand the Documents Relating to Air Cargo

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Understanding Cargo Operations	K1
2	Cargo Rating and Tariffs	K2
3	Documentation in Cargo Management	K4
4	Understand the cargo capacity of air and ships	K4
5	Gain comprehensive knowledge of documents specifically associated with air cargo operations.	K4

K1-Remember;**K2**-Understand;**K3** -Apply;**K4**-Analyze;**K5**-Evaluate;**K6**-Create

Unit:1		**15--hours**

Cargo History, Concepts and Common terms used in Cargo handling, Rules governing acceptance of Cargo.

Unit:2		**15--hours**

Cargo Rating- Familiarization of Cargo Tariffs. Rounding off of the weights/Dimensions/ currencies. Chargeable weight rating-Specific commodity rates, class rates, general cargo rates, valuation charges

Unit:3		**15--hours**

Documentation: Air way bill, charges correction advice, irregularity report, cargo manifesto, cargo transfer Manifesto, documents concerning postal mails and diplomatic mails. Shippers declaration for dangerous goods.

Unit:4		**15--hours**

Handling- Cargo capacity of Air and Ships. Cargo needing special attention, introduction to dangerous goods regulations. Some important Cargo companies.

Unit:5		**13--hours**
Documents Relating to Air Cargo		
Unit:6	**Contemporary Issues**	**2hours**
Expert lectures online seminars-webinars		
	Total Lecture hours	**75--hours**

Text Book(s)

7. Air Cargo Tariff Manuals
8. IATA Live Animals Regulations Manuals
9. IATA Special Mail Manual.

Related Online Contents[MOOC,SWAYAM, NPTEL,Websites etc.]

Course Designed By:

Mapping Course objectives and course outcomes

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

Course code		**AGRICULTURAL LOGISTICS AND SUPPLY CHAIN MANAGEMENT**	**L**	**T**	**P**	**C**
Elective III A			**4**			**4**
Pre-requisite		**Basic knowledge in Agriculture and SCM**	**Syllabus version**		**2026-2027**	

Course Objectives:

The main objectives of this course are to:

1. Understand the relationship between agriculture and food retailing
2. Analyze the business environment for retailing in the digital age
3. Evaluate competition in the retailing market.
4. Understand range planning and category management
5. Analyze the creation of the right atmosphere, ambience, and interior/exterior environment, particularly in the context of food retailing

.

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Fundamentals of Retailing	K1
2	Analyze the business environment and global cultural shifts influencing retailing.	K2
3	Retail Strategic Planning and Operations Management.	K4
4	Retail Merchandising and Pricing	K4
5	Retail Branding and Environment	K4

K1-Remember;**K2**-Understand;**K3** -Apply;**K4**-Analyze;**K5**-Evaluate;**K6**-Create

Unit:1 **15--hours**

Overview of logistics: introduction nature concepts evolution - importance - components and functions of logistics management; Introduction to supply chain management Value chain -Supply chain effectiveness and Indian infrastructure outsourcing and 3PLs and fourth party logistics (4PLs).

Unit:2 **15--hours**

Elements of logistics and supply chain management: demand forecasting functions of inventory warehousing and distribution centers transportation protective packaging - order processing material handling with special reference to agri products.

Unit:3 **15--hours**

Performance measurement of logistics and supply chain management – dimensions-basic tools impediments to improved performance; Logistic and supply chain management in Indian agri industry like edible oil industry sugar industry bakery and confectionary industry cereal and pulses industry

Unit:4 **15--hours**

Issues in marketing and customer service with special reference to agri business: changing environment and the importance of CRM - Gap analysis for customer service management efficient customer response planning for uncertainty - product costing for uncertainty.

Unit:5		**13--hours**
Logistics & Supply chain management and Information technology in agri business from vertical integration to virtual integration, transiting from made -to - stock to build-to-order integrated IT solutions for L&SCM - emerging technologies in L. & SCM.		
Unit:6	**Contemporary Issues**	**2hours**
Expert lectures online seminars-webinars		
	Total Lecture hours	**75--hours**
Text Book(s)		

Reference Books

1. AgribusinessSupplyChainManagement-N.Chandrasekaran,G.Raghuram
2. Food Supply Chain Management and logistics - Samir Dani

Related Online Contents[MOOC,SWAYAM, NPTEL, Websites etc.]

Course Designed By:

Mapping Course objectives and course outcomes					
	PO1	**PO2**	**PO3**	**PO4**	**PO5**
CO1	S	M	S	M	S
CO2	S	S	S	M	S
CO3	S	S	S	S	S
CO4	S	S	M	S	M
CO5	S	S	M	M	M

Course code			L	T	P	C
Elective III B		**AGRICULTURAL EXPORT-IMPORT MANAGEMENT**	**4**			**4**
Pre-requisite		**Basic knowledge in Agriculture**	**Syllabus version**		**2026-2027**	

Course Objectives:

The main objectives of this course are to:

1. Analyze the marketable surplus and marketed surplus of agricultural products in India
2. Understand the complexities and challenges of global agricultural trade
3. Analyze import requirements, substitution causes, regulations, and quality standard
4. Identify potential foreign markets for agricultural export
5. Understand the role of institutional infrastructure in supporting export promotion in India.

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Introduction to Agricultural Export-Import Management	K1
2	Identification and Planning for Agricultural Imports	K2
3	World Agricultural Trade Overview	K4
4	Identification and Marketing for Agricultural Exports	K4
5	Institutional Infrastructure and Export Promotion	K4

K1-Remember;**K2**-Understand;**K3** -Apply;**K4**-Analyze;**K5**-Evaluate;**K6**-Create

Unit:1		**15--hours**

Introduction to agriculture forms of agriculture production need for important Export analysis of marketable surplus and marketed surplus analysis of import and export Statistics of agricultural products in India.

Unit:2		**15--hours**

Overview of world agricultural trade issues impacting International agricultural trade agricultural policy technology advancement on agricultural products

Unit:3		**15--hours**

Identifying agri products for import requirements-causes substitution regulation of imports quality standards-scanning the countries for importing. The required agri products-import planning-documents required,

Unit:4		15--hours
Identifying foreign markets for agri export Marketing plan for exports - export documents and procedure terms of payment and export finance-legal dimensions.		
Unit:5		**13--hours**
Institutional infrastructure for export promotion in India export assistance State trading in imports and exports -working of the State trading organizations in India		
Unit:6	**Contemporary Issues**	**2hours**
Expert lectures online seminars-webinars		
	Total Lecture hours	**75--hours**
Text Book(s)		
Reference Books 1. Business Environment-Shaikh Salcem 2. Export Import Documentation-Thomas E.Johnson GlobalAgriculturalTradeandDevelopingCountries-M.AtmanAksoy,John.C		
Related Online Contents[MOOC,SWAYAM, NPTEL, Websites etc.]		
Course Designed By:		

Mapping Course objectives and course outcomes					
	PO1	**PO2**	**PO3**	**PO4**	**PO5**
CO1	S	M	S	M	S
CO2	S	S	S	M	S
CO3	S	S	S	S	S
CO4	S	S	M	S	M
CO5	S	S	M	M	M

Course code			L	T	P	C
Elective III C		**AGRICULTURAL AND FOOD RETAILING**	**4**			**4**
Pre-requisite		**Basic knowledge in Agriculture**	**Syllabus version**		**2026-2027**	

Course Objectives:

The main objectives of this course are to:

1. Understand the significance of e-commerce in contemporary retail.
2. Analyze the business environment and global cultural shifts influencing retailing.
3. Evaluate competition in the retailing market strategically
4. Implement retail pricing strategies and techniques, focusing on food retailing.
5. Develop strategies for effective retail brand positioning and differentiation.

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Fundamentals of Retailing	K1
2	Retail Marketing in the Modern Age	K2
3	Retail Strategic Planning and Operations Management	K4
4	Retail Merchandising and Pricing	K4
5	Retail Branding and Environment	K4

K1-Remember;**K2**-Understand;**K3** -Apply;**K4**-Analyze;**K5**-Evaluate;**K6**-Create

Unit:1		**15--hours**

Fundamentals of retailing –unorganized & organized retail elements of retail marketing mix – SWOT analysis of retail industry in India Retail formats and classification of retailer's relationship between agriculture and food retailing.

Unit:2		**15--hours**

Retail marketing in the modern age; Importance of e-commerce business environment for-retailing-the digital agenda the new global culture for retailing with S

Unit:3		**15--hours**

Retail strategic planning and operations management evaluating the competition in retailing market selection and location analysis-customer services and retail selling with Special reference to agribusiness.

Unit:4		**15--hours**

Retail merchandising. Merchandise selection and planning – range planning category management; retail pricing: strategies and techniques with special reference to food retailing.

Unit:5		**13--hours**

Retail brand positioning, differentiation gaining strategic competitive advantage

Promotion of retail brand-retailing and creating right atmosphere-ambience and interior& exterior environment with special reference to food retailing.		
Unit:6	**Contemporary Issues**	**2hours**
Expert lectures online seminars-webinars		
	Total Lecture hours	**75--hours**
Text Book(s)		
Reference Books 1. Economics of Food Retailing-Daniel. Padberg 2. Fresh food retail chains in India-Sukhpal singh Transformation of Agri food systems-Ellen.B.MC.Cullough		
Related Online Contents[MOOC,SWAYAM, NPTEL, Websites etc.]		
Course Designed By:		

Mapping Course objectives and course outcomes					
	PO1	**PO2**	**PO3**	**PO4**	**PO5**
CO1	S	M	S	M	S
CO2	S	S	S	M	S
CO3	S	S	S	S	S
CO4	S	S	M	S	M
CO5	S	S	M	M	M