

**SEMESTER - V****BUSINESS ECONOMICS****1. Course Description**

Programme: B.Com (A&F, IB, CAP) Max. Hours: 60  
Course Code: U24/COM/GE/501 Hours per week: 4  
Course Type: GE Max. Marks: 100  
No. of credits: 4

**2. Course Objectives**

- To provide a foundation of the economic analysis of business problems
- To focus on the determination of market prices in production and consumption, demand, supply, production theory, cost concepts & pricing in different markets

**3. Course Outcomes**

After the completion of the course, the student will be able to:

CO1: Describe Fundamental concepts in Business Economics and also interpret the concepts of Demand and Supply in relation to Business

CO2: Summarize the role of Utility Analysis and Indifference Curves

CO3: Demonstrate the concepts of Production and Cost with reference to business firms

CO4: Classify Pricing in different market conditions

#### 4. Course Content

##### MODULE I: INTRODUCTION TO BUSINESS ECONOMICS, DEMAND AND SUPPLY

(15 Hrs)

Business Economics – Concept, Characteristics, Scope; Significance --Uses/objectives --Role of Managerial Economics- Managerial Economist-Role & Responsibilities

Demand-concept function -Law of Demand-assumptions and exceptions-demand schedule,demand curve-Reasons for downward slope of demand curve-Elasticity of demand -Price elasticity,Income Elasticity and Cross Elasticity of demand.

Supply-concept,Law of Supply,-determinants of supply -Elasticity of supply

##### MODULE II:UTILITY ANALYSIS

(15 Hrs)

Cardinal Utility Analysis- concept, assumptions. Law of Diminishing Marginal Utility-statement,assumptions and critical analysis-Law of Equimarginal Utility- statement,assumptions and diagrammatic explanation -Indifference Curve Analysis- Meaning of Indifference schedule and Indifference curve- Properties of indifference curves.- Indifference Map -Marginal rate of substitution- Consumer's Equilibrium through indifference curve analysis.-Price Effect, Income Effect and Substitution Effect.-Consumer surplus-Marshall's Analysis and Hick's Analysis

##### MODULE III PRODUCTION AND COST

(15 Hrs)

Production- meaning, Factors of production- Production function- Law of Variable Proportions –Law of Returns to Scale-Producer's Equilibrium. Isoquants- Concept, Map, Marginal Rate of Technical Substitution,-Properties of Isoquants, and Isocost lines- Optimal Input Combination- Expansion path,-Economies of Scale,- Cost concepts- Opportunity cost, Fixed cost, Variable cost, Total cost,Average cost and Marginal cost- Cost and output Relationship-Short run and long run-Break Even Analysis-Cost Control+Meaning and techniques

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## MODULE IV: PRICING UNDER DIFFERENT MARKETS

(15 Hrs)

Firm- Concept, Types of Market structures, Perfect Competition – Meaning, Characteristics, Price and output determination of firm and industry. Monopoly- Meaning, Features, Price and output determination in the short run and Price and long run. Monopolistic Competition- Definition, Features, Price and Output determination in the short run and long run. Oligopoly – Definition, Characteristics and Classification- Price Rigidity and Non-price competition- Kinked demand curve-

**5. References**

1. P N Chopra, Business Economics Kalyani Publications.
2. P.L. Mehta, Managerial Economics, Sultan Chand & Sons
3. D.M.Mithani,Managerial Economics Theory and Applications,Himalaya Publishing House
4. Mithani & Murthy,Business Economics,Himalaya Publishing House
5. M L Jhingan, Micro Economic Theory 2014, Vrinda Publications.
6. Ahuja, A.L, Advanced Economic theory 2014, S. Chand and company Ltd.
7. A Koutsoyiannis, Modern Micro Economics 2003, Palgrave Macmillan U.K
8. H S Agarwal, Principles of Economics 2013, Global Professional Publishing Ltd.

( Latest editions of the readings to be used)

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**6. Syllabus Focus****a) Relevance to Local/ Regional/ National/ Global Development needs**

Local/ Development needs	Regional/ National/ Global	Relevance
National Development needs		By providing a foundation of the economic analysis of business problems and throwing light on the determination of market prices in production and consumption, demand, supply, production theory, cost concepts & pricing in different markets critical thinking and application skills of students can be enhanced which will go a long way in promoting their overall welfare and their contribution to the economy in general .

**b) Components of Skill Development/ Entrepreneurship Development/ Employability.**

SD/ED/EMP	Syllabus Content	Description of Activity
SD	Modules II,III,IV	Diagrammatic representation and problem solving of vital economic concepts

  
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EMP	Modules I,II,III,IV,V	By doing Case Studies and problems students can increase their analytical and decision making skills which goes a long way in enhancing their job prospects
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### 7 Pedagogy

S. No	Student Centric Methods Adopted	Type / Description of Activity
1.	Experiential learning	Problem solving
2.	Participative learning	Group Discussion & Presentation
3.	Participative Learning	Case Studies

### 8. Course Assessment Plan

#### a) Weightage of Marks in Continuous Internal Assessments and End Semester Examination

Cos	Continuous Internal Assessments - CIA (40%)	End Semester Examination - (60%)
CO1	CIA-1-Written Exam	
CO2	CIA-1-Written Exam	
CO3	CIA-2 Concept based Testing	
CO4	CIA-2 –Assignment	

**b) Model Question Paper- End Semester Exam****BUSINESS ECONOMICS**

Course Code: U24/COM/GE/501  
 Credits: 4

Max Marks:60  
 Time:2 Hrs

**SECTION – A****I. Answer the following**

**4 x 10 = 40 M**

1. Describe the concept, features, significance of Business Economics?

**OR**

2. Explain Law of Demand .State it's exceptions?

3. Describe the Law of Equi Marginal Utility in detail.

**OR**

4. Explain as to how a Consumer attains Equilibrium using Indifference curve analysis ?

5. Illustrate the Law of Variable Proportions with a suitable diagram ?

**OR**

6. Demonstrate the application of short run and long run Average Cost Curves in Business Economics ?

7. Analyse the process of Price and output determination in Monopolistic Competition in Detail ?

**OR**

8. Examine the concept of Price Rigidity in Oligopoly using Kinked Demand Curves?

**SECTION – B****II. Answer Any 4 from the following questions:**

**4 x 5 = 20 Marks**

9. Discuss the determinants of supply in brief?  
 10. Explain the properties of Indifference Curves?  
 11. What are the uses of Economies of Scale?  
 12. Compare the features of Perfect Competition and Monopolistic Competition?  
 13. Explain the reasons for the downward slope of the demand curve?  
 14. Discuss about Income Effect in brief.

**SEMESTER V****COST & MANAGEMENT ACCOUNTING****1. Course Description**

Programme: B.ComIB

Max. Hours: 75

Course Code: U24/CIB/DSE/501

Hours Per Week: 5

Type of Course: DSE

Max. Marks: 100

No. of Credits: 5

**2. Course Objective:**

- To understand the principles of cost and management accounting
- Application of the methods of cost and management Accounting.

**3. Course Outcomes:**

On completion of the course the student will be able :

CO1: To Interpret the elements of cost and develop the ability to prepare Cost Sheet.

CO2: To Compute the various methods of pricing of materials and process costing.

CO3: To Acquire an overview of management accounting and decision-making techniques using marginal costing.

CO4: To Analyse and interpret Financial Statements using various methods of Financial Analysis & Apply the concept of Ratio Analysis to evaluate Financial Performance of Organizations.

CO5: To Gain thorough knowledge of the technique of budgetary control and apply it to preparation of various kinds of budgets.

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#### 4. Course Content

##### MODULE I: INTRODUCTION TO COST ACCOUNTING: (15Hrs)

Objectives and scope of Cost Accounting- Cost Centre and Cost units – Essentials of a Costing system - Cost Accounting versus Financial Accounting, Elements of Cost - Cost classification -statement of cost (Problems) -Profit measurement.

##### MODULE II: MATERIAL COST ASCERTAINMENT& PROCESS COSTING (15Hrs)

Material Cost -Purchase Procedure -Problems on purchase cost of material -Methods of valuing material -FIFO & Weighted average Cost (Problems) .Inventory control - Techniques of fixing of minimum, maximum and reorder levels, Economic Order Quantity (Problems), Features of Process costing —Process loss- Concept of Normal losses , abnormal losses, abnormal gains problems on abnormal gains and losses.

##### MODULE III: MANAGEMENT ACCOUNTING & DECISION MAKING USING MARGINAL COSTING (15Hrs)

Meaning definition of management accounting Objectives of management accounting –Functions of Management accounting Management accounting Vs Cost accounting. Meaning of Marginal cost and Marginal costing – Marginal costing VS absorption costing, Contribution, Margin of Safety, Breakeven analysis, and profit volume graph. (Problems) Applications of marginal costing and Cost volume profit analysis – cost control, profit planning, evaluation of performance and Decision making. (Problems)

##### MODULE IV FINANCIAL STATEMENT ANALYSIS (15 Hrs)

Concept of financial statements –nature – Income statement – statement of changes in financial position –statement of changes in retained earnings – Limitations of financial statements- Analysis and Interpretation – External analysis- Internal analysis – Horizontal analysis – Vertical analysis- tools – Comparative financial statements – Common size statements – Trend analysis (Problems)  
Ratio analysis – meaning –nature and interpretation of ratios – use and significance of ratios – short term financial ratios – long term financial ratios – profitability ratios – propensity and yield ratios – turnover ratios (Problems)

##### MODULE V: BUDGETORY CONTROL & STANDARD COSTING (15Hrs)

Meaning and need for Budget, meaning of estimate, forecast and budget difference between budget and forecast, objective of budgetary control. Types of Budgets - Fixed & flexible budget, preparation of functional budget for operating and non-operating functions, cash budget (Problems), Zero base budgeting.

#### 5. References:

1. Cost accounting principles and practice- S.P. Jain&K.L. Narang, Kalyani Publishers
2. Advanced cost accounting- S.P. Jain&K.L. Narang, Kalyani Publishers

3. Advanced Cost and Management accounting- Saxena Vashist, Sultan Chand
4. Tulsian Cost Accounting Tulsian.S. Chand Publishers
5. Horngren Cost Accounting Pearson Publishers
6. Shashi K. Gupta & R.K. Sharma -Management Accounting Principles and Practice – Kalyani Publisher
7. Saxena & Vashist -Advanced Cost and Management accounting-Sultan Chand

**Latest Edition to be used**

**6. Syllabus Focus**

**a) Relevance to Local , Regional , National and Global Development Needs**

Local /Regional/National /Global Development Needs	Relevance
Local	Will help businesses manage their costs efficiently, ensuring viability and sustainability and set competitive prices
Regional	Will contribute to the competitiveness of industries within a region by identifying areas for cost reduction and efficiency and allocation of resources
National	Will assist governments in making informed decisions about resource allocation.
Global	Will help optimize compare and manage costs supporting decision-making in the context of diverse economic environments.

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**b) Components on Skill Development/Entrepreneurship Development/Employability**

SD/ED/EMP	Syllabus Content	Description of Activity
SD	I,II	Problem solving
Entrepreneurship	V	Building all Functional Budgets that are needed to run a business
Employability	III &IV	Problem solving &Case studies to develop decision making ability

**7. Pedagogy:**

S. No	Student-Centric Methods Adopted	Type/Description of Activity
1.	Case Studies	Problem solving
2.	Conceptual testing	Problem Solving

**8. Course Assessment Plan****a) Weightage of Marks in Continuous Internal Assessments and End Semester Examination**

CO	Continuous Internal Assessments CIA - 40%	End Semester Examination- 60%
CO1	CIA – I (Written Exam)	
CO2	CIA – II (Written Exam)	
CO3	CIA – III (Written Exam)	End Semester Examination
CO4	CIA – IV (Assignment)	
CO5		

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**b) Model Question paper pattern -End Semester Examination****COST AND MANAGEMENT ACCOUNTING****CourseCode: U24/CIB/DSE/501****Max Marks: 60****Credits:5****Time:2Hrs****SECTION - A****I. Answer the following****5 x10 = 50 M**

1. Describe Cost Accounting. Explain the features of an ideal costing system.

**OR**

2. Show a cost sheet from the information given below:

<b>Particulars</b>	<b>Amount</b>
Opening stock of raw material	25000
Purchase of raw material	85000
Closing stock of raw material	40000
Carriage inwards	5000
Direct wages	90000
Indirect wages	10000
Factory rent and rates	5000
Office rent and rates	500
Depreciation of Plant & Machinery	1500
Depreciation of Office furniture	100
Indirect material	500
Office salaries	2500
Salesman salaries	2000
Factory expenses	5700

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Office expenses	900
Managers remuneration	12000
Bad debts	1000
Advertisement expenses	2000
Travelling Expenses	1100
Carriage outwards	1000
Sales	250000

The Managers remuneration is to be allocated as Rs 4000/- to factory, Rs 2000/- to the office and Rs 6000/- to selling operations.

3. Build a stores ledger card using the Weighted Average Method of Pricing.

Date	Particulars
1/11/2023	Opening balance 2000 units @ Rs.5.00 each
3/11/2023	Issued 1500 units to production
4/11/2023	Received 4500 units @Rs6 each
8/11/2023	Issued 1600 units
9/11/2023	Returned to stores 100 units by production department (previously issued on Nov 3)
16/11/2023	Received 2400 units @ Rs 6.50 each
19/11/2023	Returned to supplier 200 units out of the quantity received on Nov. 4
20/11/2023	Received 1000 units @ Rs.7.00 each
24/11/2023	Issued to production 2100 units
27/11/2023	Received 1200 units @Rs.7.50 units

29/11/2023	Issued to production 2800 units
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**OR**

4.JK Ltd produces a product 'AZE' which passes through 2 distinct processes. The following information is available from the cost records.

Particulars	Process I Rs	Process II Rs
Materials consumed	192000	96020
Direct Wages	224000	128000
Manufacturing expenses	140000	60000
Normal wastage of input	10%	10%
Scrap value of normal wastage (per unit)	9.90	8.60
Output in Units	22000	20000

25000 units at a cost of Rs.2,00,000 were introduced in Process I. How would you prepare process accounts, normal loss account, and abnormal wastage account from the above information.

5. Define Management Accounting. How does it differ from Cost Accounting?

**OR**

6. If the cost structure and selling prices remain the same in periods I & II, Find out

- a) Profit volume ratio
- b) Fixed Cost
- c) Break-even point for sales (in Rs)
- d) Profit when sales are Rs 100000
- e) Sales required to earn a profit of Rs 20000
- f) Margin of safety at a profit of 15000
- h) Variable cost in Period II.

7. What are Financial statements? Explain the different types of financial statement analysis?

**OR**

8. From the given data calculate:

(i) Gross Profit Ratio	(ii) Net Profit Ratio	(iii) Current Ratio
(iv) Quick Ratio	(v) Absolute Liquid Ratio	(vi) Inventory Turnover Ratio
(vii) Debtor Turnover Ratio	(viii) Creditor Turnover Ratio.	

Sales	25,20,000
Credit Purchases	16,00,000
Cost of sale	19,20,000

Netprofit	3,60,000
Networth	15,00,000
Debt.	9,00,000
Creditors	4,00,000
OtherCurrentLiabilities	2,00,000
FixedAssets	14,40,000
Inventory	8,00,000
Debtors	5,00,000
Cash	2,60,000

9. What is a budget? How does it differ from a forecast?

OR

10. A company expects to have Rs 37500 cash in hand on 1<sup>st</sup> April 2023. Generate a cash budget for the three months April to June 2023 from the following information.

Month	Sales (Rs)	Purchases (Rs)	Wages (Rs)	Factory Expenses (Rs)	Office expenses (Rs)	Selling expenses (Rs)
February	75000	45000	9000	7500	6000	4500
March	84000	48000	9750	8250	6000	4500
April	90000	52500	10500	9000	6000	5250
May	120000	60000	13500	11250	6000	6570
June	135000	60000	14250	14000	7000	7000

#### Other Information

- Period of credit allowed by suppliers – 2 months
- 20% of sales for cash and period of credit allowed to customers for credit sales is 1 month.
- Delay in payment of all expenses is 1 month
- Income tax of Rs 57500 is due to be paid on June 15<sup>th</sup> 2023
- The company is expected to pay dividends to shareholders and bonus to workers of Rs 15000 and Rs 22500 respectively in the month of April
- Plant has been ordered and is expected to be paid in May. It will cost Rs 120000.

## SECTION - B

## II) Answer any five of the following:

 $2 \times 5 = 10 \text{ M}$ 

11. Explain Objectives of Cost accounting.
12. Describe concept of Normal Loss and abnormal loss
13. What do you understand by EOQ
14. Elaborate the Concept of Break Even point
15. Identify two solvency ratios
16. Describe the tools of financial statement analysis.
17. Compile 3 differences between fixed and flexible budget

## c) Question Paper Blueprint

Modules	Hours Allotted in the Syllabus	COs Addressed	Section A (No. of Questions)	Total Marks	Section B (No. of Questions )	Total Marks
1	15	CO-1	2	10	1	2
2	15	CO-2	2	10	1	2
3	15	CO-3	2	10	2	2
4	15	CO-4	2	10	1	2
5	15	CO-5	2	10	2	2

  
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**SEMESTER - V****ECONOMIC & COMMERCIAL GEOGRAPHY****1. Course Description**

Programme: B. COM (IB)

Max. Hours: 60

Course Code: U24/CIB/GE/501

Hours per week: 4

Course Type: General Elective (GE)

Max. Marks: 100

No. of credits: 4

**2. Course Objectives**

- To orient students to the availability, classification, use and conservation of natural and commercial resources for business and trade
- To orient students to geographical prevalence of resources in the world and in India and identify the location advantages that accrue.

**3. Course Outcomes**

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

**CO 1:** Students will list and describe various physical and man-made resources and categorize commercial activities. (Comprehension)

**CO 2:** Students will illustrate & classify renewable & non renewable resources and their role in trade. (Application)

**CO 3:** Students will be able to identify location advantage of countries with regard to resources and categorise geographical distribution of industries in India & the world. (Analysis)

**CO 4:** Students will compare & contrast the various modes of transport & communication systems used for trade. (Analysis)



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**4. Course Content****Module I: Introduction**

15 hours

Definition, nature and scope of economic & commercial geography - Meaning of environment, physical or natural environment and cultural or manmade environment - factors affecting commercial activities of man

- a. Physical or natural factors: Location, climate, soil, animals, minerals, vegetation, water bodies
- b. Cultural or manmade factors: Transportation and communication, science and technology, settlement, government political situation, racial and ethnic composition.
- c. Commercial activities: Primary, secondary, tertiary and quaternary activities; Geographical Indication – Effect of registration & infringement - Examples of Geographical indications in India

**Module II: Natural Resources and their role in trade**

15 hours

Classification of resources: Renewable and Non- renewable

- a. Forest & agricultural resources: Types of forest, major forest products - Agriculture resources: Types of agriculture, world distribution and trade in wheat, rice (paddy), maize, tea, fruits & vegetables - Animal resources: Cattle rearing, dairy farming regions, animal husbandry, poultry farming, sericulture and aquaculture - Marine resources, major fishing grounds of the world, Pisciculture (fish farming).
- b. Mineral resources & power: World production and trade in iron ore, copper, bauxite, gold, silver, diamond - Power resources: World production and trade in coal, petroleum, natural gas, hydro-electricity and atomic or nuclear energy

**Module III: Industry & Economic development**

15 hours

- a. Classification of Industries - Factors affecting Industrial Location - Weber's theory of Industrial Location. World distribution of iron and steel industries, cotton textiles, chemical and petrochemical and Information Technology (IT)
- b. Major Industries in India i. Agro Based – Sugar, Cotton Textile ii. Manufacturing iii. Service and I.T. Industry - Balanced Economic development – regional advantages & disadvantages

**Module IV: Transport and communication**

15 hours

- a. Classification of various means of Transport - Merits and demerits of various modes of transport - Major ocean routes – Major shipping canals; Major Trans-Continental Railways – Major Indian & International Ports.
- b. Latest developments in India for: i Land Transport (Road and Railway) ii Water Transport (Inland and Oceans) iii Air Transport - Types of Communications and their use in Commerce - Satellite communication - role in enhancing trade for India

**5. References**

1. Indian Economy, Dutt & Sundaram, S. Chand publishers, 2023
2. Economic and Commercial Geography of India, Tara Chand Sharma, Publisher: Rawat Publications, 2013
3. Economic and Commercial Geography of India, Sharma, T.C., O Coutinho, Publisher: Vikas Publishing House Pvt. Limited, 2000
4. Economic and Social Geography Made Simple, by R. Knowles, J. Wareing, Rupa publishers, 1990
5. Economic Geography – Past, Present & Future, Sharmistha Bagchi-Sen & Helen Lawton Smith, Routledge Taylor & Francis group, 2017 (<https://library.oapen.org/bitstream/id/ecf6e3e2-91ba-4cf4-952d-c04d4bbe4704/1005865.pdf>)

**6. Syllabus Focus**

a) Relevance to Local, Regional, National and Global Development Needs

Focus	Relevance
National & Global Development Needs	Economic & commercial geography helps to explain the relationship between geographical factors and economic activity. It will help students understand why certain industries have become concentrated in particular locations, and the role of natural & man made resources to economic development.

  
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**b) Components on Skill Development/Entrepreneurship Development/Employability**

SD/ED/EMP	Syllabus Content	Description of Activity
Entrepreneurship development	Module 3	Identification and mapping of regional advantages in order to identify specific regions & sectors that can offer scope for entrepreneurship.

**7. Pedagogy**

S. No	Student Centric Methods Adopted	Type / Description of Activity
1.	Participative Learning	Seminar
2.	Experiential Learning	Map marking
3.	Problem Solving	Research Projects

  
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**8. Course Assessment Plan****a) Weightage of Marks in Continuous Internal Assessments and End Semester Examination**

CO	Continuous Internal Assessments CIA - 40%	End Semester Examination-60%
CO1	CIA – 1: Written Exam	Written Exam
CO2		
CO3	CIA – 2: (a) Research project assignment (b) Map marking	
CO4		

**b) Model Question Paper- End Semester Exam****Economic & Commercial Geography  
Model Question Paper**

**Course code: U24/CIB/GE/501**  
**No. of credits: 4**

**Max Marks: 60**  
**Time: 2 hrs**

**Section A****Answer the following:****4 x 10 = 40**

1. Explain the significance of the physical environment in commercial trade.  
**Or**
2. Explain in detail the commercial activities linked to the 4 sectors of the economy.
3. Write an essay on the classification of resources.  
**Or**
4. What are the animal resources used in commercial activities.
5. Explain the factors affecting industrial location in India in the context of Weber's theory of Industrial location.  
**Or**
6. Write an essay explaining the regional concentration of industries in India and suggestions for balanced regional growth.
7. Explain the advantages & disadvantages of various modes of transport used in India

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for commercial trade.

Or

8. Explain the role of satellite communication in enhancing trade in India.

**Section B****Write a short note on any 6 of the following:** **$4 \times 5 = 20$** 

- 9. Cultural or man-made environment
- 10. Importance of transport in trade
- 12. Agriculture systems in India
- 13. Service & IT industries
- 14. Balanced economic development
- 15. Major ocean routes of the world

**c) Question Paper Blueprint**

Modules	Hours Allotted in the Syllabus	COs Addressed	Section A (No. of Questions) Internal choice within modules	Total Marks	Section B (No. of Questions) Choice 6 out of 8	Total Marks
1	15	CO 1	2	8	2	3
2	15	CO 2	2	8	2	3
3	15	CO 3	2	8	2	3
4	15	CO 4	2	8	2	3

**d) Paper setting guidelines as per Bloom's Taxonomy**

SECTION A - INTERNAL CHOICE				4 Q X 10 M = 40 M
Question Number	Question	Question	CO	BTL(Blooms Taxonomy Level)
1	Module 1	Give example	CO 1	Level I
2	Module 1	Describe	CO 1	Level I
3	Module 2	Classify	CO 2	Level II
4	Module 2	Explain	CO 2	Level II

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**SEMESTER - V****ENTREPRENEURSHIP****1. Course Description:**

Programme: B.COM (IB)	Max. Hours: 75
Course Code: U24/CIB/DSE/503	Hours Per Week: 5
Course Type: DSE	Max. Marks: 100
No. of Credits: 5	

**2. Course Objectives:**

- To build a comprehensive idea about the entrepreneurship culture and motivate the students to be self employed.
- To help the students to develop the entrepreneurial skills.

**3. Course Outcomes:**

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

CO1: Explain the entrepreneurial Opportunities and challenges in the current scenario.

CO2: Identify the initial process required to initiate a business plan and project formulation, appraisal & evaluation.

CO3: Discuss the various sources of finance, institutional support and government policy.

CO4: Explain about MSME's and their role in the economic development.

CO5: Examine the business risk and strategies for growth.

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**4. Course Content:****MODULE I : INTRODUCTION (15 Hrs)**

Concept of entrepreneurship Entrepreneur – competencies and characteristics - values and attitudes of entrepreneur - types of entrepreneurs- challenges of entrepreneurship. Women entrepreneurship – challenges of women entrepreneurship in India- developing women entrepreneurship- self help groups.

**MODULE II : BUSINESS PLAN (15 Hrs)**

Self employment types of business model - environmental Analysis – socio-cultural, economic, financial, technological and legal- formulation of Business plans – contents, Project report – essentials, contents and format; Project Appraisal – concepts and methods.

**MODULE III : FUNDING (15 Hrs)**

Financing of Enterprise: Financial Planning – need Sources of finance – internal and external sources of finances short term and long term finance -venture capital and angel investors- institutional finance-institutional support to entrepreneurs, T-HUB, W-HUB – incentives and facilities - government policy for small scale enterprises.

**MODULE IV : SMALL, MICRO, MEDIUM SCALE ENTERPRISES (15 Hrs)**

Definition of Small Scale Industry – Characteristics of Small Scale Industry - Objectives – Scope of Small, Micro & Medium Industries – Role of MSMEs in Economic development – Opportunities for entrepreneurial growth in MSMEs (Govt schemes for MSMEs). MSMEs problems. MSMED Act- tax incentives for MSME.

**MODULE V : BUSINESS RISK, STABILITY AND GROWTH (15 Hrs)**

Business risk –types - Risk mitigation - Common crisis in Business - Business Turnaround: Principles and strategies. Stability and growth of an Enterprise, Factors influencing growth, categories and strategies of growth- Managing unexpected growth.

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**5. References:**

1. Desai, Vasant. Dynamics of Entrepreneurship Development, Himalaya
2. Drucker, Peter. Innovation and Entrepreneurship-Practice and Principles
3. Mascarenhas, Romeo. Entrepreneurship Management. Vipul Prakashan
4. Paul, Jose; Kumar, Ajith. Entrepreneurship Development and Management. Himalaya publishing house
5. Khanka, S.S. Entrepreneurial Development. Sultan Chand publication
6. Entrepreneurship Development: A. Shankaraiah et al, Kalyani Publishers
7. Gordon, Natarajan. Entrepreneurship Development. Himalaya publishing house
8. Gupta, C.B., Srinivasan Entrepreneurial Development. Sultan Chand

(Latest editions of the reading to be used)

**6. Syllabus Focus****a) Relevance to Local , Regional , National and Global Development Needs**

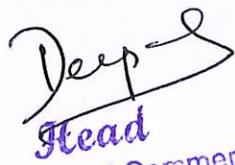
Local /Regional/National /Global Development Needs	Relevance
Global Development Needs	<p>It helps the students to have the knowledge about the different types of business models and how to start a business.</p> <p>And they know about the procedure for starting up the venture and different sources of funding.</p>

**b) Components on Skill Development/Entrepreneurship Development/Employability**

SD/ED/EMP	Syllabus Content	Description of Activity
EMP	Modules 1 to 5	It helps the students to develop entrepreneurial skills and helps them to be self-employed.

**7. Pedagogy:**

S. No	Student Centric Methods Adopted	Type/Description of Activity
1.	Role plays, Seminars, workshops	Participative Learning
2.	Mini Projects	Experiential Learning
3.	Case Studies	Problem Solving

  
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**8.Course Assessment Plan:****a) Weightage of Marks in Continuous Internal Assessments and End Semester Examination**

COs	Continuous Internal Assessments - CIA (40%)	End Semester Examination - (60%)
CO1	CIA-2 Case Studies	
CO2	CIA-1	
CO3	CIA-1	End Semester examination
CO4	CIA-2 Mini projects	
CO5		

  
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**b) Model Question paper- End Semester Exam****ENTREPRENEURSHIP**

Course Code:U24/CIB/DSE/503

Max Marks: 60

Credits: 5

Time: 2 Hrs

**SECTION - A****I. Answer the following****5 x 10 = 50 M**

1. Describe an entrepreneur. What are the distinguishing characteristics of a successful Entrepreneur?

**(OR)**

2. Explain about women entrepreneurship and opportunities and challenges for women entrepreneurs.
3. How can one identify new business opportunities? Explain the steps involved.

**(OR)**

4. How do you formulate a business plan?
5. Explain the role of any four Entrepreneurship Development Training Institutes in India in entrepreneurship development.

**(OR)**

6. Explain about different sources of finance.
7. Explain role of MSME economic development.

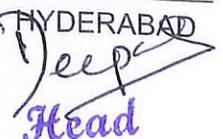
**(OR)**

8. Explain the opportunities for entrepreneurial growth in MSMEs.
9. What is business risk? Explain the types.

**(OR)**

10. What are the factors influencing growth in the business and how do you manage unexpected growth.

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**SECTION - B****II. Answer any five of the following** **$5 \times 2 = 10 \text{ M}$** 

11. What is Self help group.
12. What is a Project report.
13. Describe T-HUB.
14. Explain Small Scale industry.
15. What is Business turnaround.
16. Explain MSMED Act.
17. What is Project appraisal.

**c) Question Paper Blueprint**

Modules	Hours Allotted in the Syllabus	COs Addressee d	Section A (No. of Questions )	Total Marks	Section B (No. of Questions )	Total Marks
1	15	CO-1	2	10	1	2
2	15	CO-2	2	10	2	2
3	15	CO-3	2	10	1	2
4	15	CO-4	2	10	2	2
5	15	CO-5	2	10	1	2



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## SEMESTER - V

## FINANCIAL MANAGEMENT

**1. Course Description**

Programme: B.Com (A&amp;F, IB,CAP)

Max. Hours: 75hrs

Course Code: U24/COM/DSE/501

Hours per week: 5Hrs

Course Type: DSE

Max. Marks: 100 Marks

No. of credits: 5

**2. Course Objectives**

- To provide a deep understanding of the fundamental concept of time value and the importance of corporate finance.
- To provide a framework to the students for analyzing financing and investment decisions

**3. Course Outcomes**

After the completion of the course, the student will be able to:

CO1: Understand the concepts and important terms in financial management and relevance of risk return trade off, Apply the concept of Time Value of Money in Financial Decision Making.

CO2: Develop the ability to compute the Cost of Capital of various sources of Finance & Understand the various Capital Structure theories and analyze the various types of Leverages.

CO3: Develop the ability to analyze Organizational Investment decisions using various Capital Budgeting Techniques.

CO4: Determine working capital, apply the principles of cash management and Receivables Management

CO5: Develop the ability to analyse the impact of dividend policy on the value of the Firm using established Dividend Decision Models.



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### 3. Course Content

#### MODULE I: FINANCIAL MANAGEMENT – BASIC CONCEPTS & TIME VALUE OF MONEY (15 Hrs)

Financial Management: Meaning, Goals and Objectives -Scope of Financial Management -Evolution of Corporate Finance- Importance of Financial Management – Role of Chief Financial Officer - Financial Decision Making- Basic Consideration- Risk and Return – Liquidity Versus Profitability.

TIME VALUE OF MONEYIntroduction – Concept and Relevance of Time Value of Money – Techniques of Time value of money – Compounding technique- Future value of series of payments- Compound value of annuity- Discounting technique – Present value of a series of payments – Present value of an annuity - (Simple applications of the time value of money)

#### MODULE II: FINANCING DECISIONS (15Hrs)

Cost of Capital: Concepts - Importance - Specific Cost of Capital for various sources of finance - Cost of Debt - Cost of Preference Capital - Cost of Equity Capital - Cost of External Equity - Cost of Retained Earnings - Weighted Average Cost of Capital - Book Value and Market Value Weights and Marginal Cost of Capital (including problems)

Capital structure: Meaning - Determinants of Capital Structure' - Optimum Capital Structure - Capital Structure Theories - Net Income Approach- Net Operating Income Approach -Traditional View - M.M. Hypothesis (theory only)

Concept of Leverages: Operating, Financial and Combined leverages - Meaning and measurement – Importance of EBIT- EPS Analysis with different financing patterns – Indifference point / level of EBIT. (Including simple problems).

#### MODULE III: CAPITAL INVESTMENT DECISION (15 Hrs)

Nature of Investment Decision – Features and Significance of Capital Budgeting - Types of Capital Budgeting Decisions - Capital Budgeting Process - - Methods/Techniques of Evaluation -Traditional Techniques - Payback Period Method Accounting Rate of Return (ARR) Method - Discounted Cash Flows (DCF) Methods/Techniques - Net Present Value (NPV) method - Internal Rate of Return (IRR) Method - Reciprocal Rate of Return Method – Profitability Index (Including problems)

#### MODULE IV:WORKING CAPITAL MANAGEMENT (15 Hrs)

Meaning of working capital- Concepts of Working Capital- Classification of working capital – Importance -Optimum level of Current Assets - Liquidity vs. Profitability - Risk Return Trade off. Estimation of Working Capital needs- Operating Cycle Method (including Problems).

## MODULE V:DIVIDEND DECISIONS

(15 Hrs)

Dividend decisions: Concept and Significance – Types - Dividend policy and Value of the firm - Determinants of Dividend Decision – Relevance of Dividend Decision (Walter's Model – Gordon's Model) – Irrelevance of Dividend Policy (Residuals Theory of Dividends, MM Approach -Dividend Policy and Share value (only Theory)

**5. References**

- 1) Rustagi, Financial Management, Taxman Publication Pvt.ltd.
- 2) R K Sharma, Sashi K Gupta. Financial Management. Kalyani Publishers.
- 3) James C Van Horne, Financial Management and Policy, Pearson Education.
- 4) Prasanna Chandra, .Financial Management Theory and Practice McGraw Hill Education.
- 5) I.M.Pandey Financial Management Vikas Publishing House Pvt.ltd
- 6) S N Maheshwari, Financial Management Principles and Practice. Sultan Chand & Sons.  
**(Latest edition of readings to be used)**

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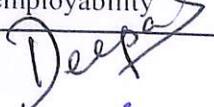
## 6. Syllabus Focus

### a) Relevance to Local , Regional , National and Global Development Needs

Local /Regional/National /Global Development Needs	Relevance
Local	Helps local businesses secure funding and manage their capital effectively, efficient cash flow management is essential for the survival and growth of local businesses.
Regional	Aids in regional planning by providing insights into budgeting, resource allocation, and investment strategies, contributing to long-term economic sustainability.
National	Crucial for government entities in managing public finances, creating budgets, and formulating fiscal policies to promote national economic development.
Global	Aids multinational corporations and organizations in managing diverse financial operations and navigating international financial markets ensuring stability and sustainability in an increasingly interconnected world.

### b) Components on Skill Development/Entrepreneurship Development/Employability

SD/ED/EMP	Syllabus Content	Description of Activity
Skill	Module-I	Analyze investment opportunities by calculating present and future values of money, and make informed financial decisions
Employability	Module- II,III & IV	Discussion of Case-Studies
Entrepreneurship Development	Module-V	Through virtual business model presentation where students manage working capital and decide dividends, fostering practical financial decision-making skills for employability



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**7. Pedagogy:**

S. No	Student Centric Methods Adopted	Type / Description of Activity
1.	Case studies	Participative Learning
2.	Group Discussion	Participative Learning
3.	Case studies	Problem solving

**8. Course Assessment Plan****a) Weightage of Marks in Continuous Internal Assessments and End Semester Examination**

CO	Continuous Internal Assessments CIA -40%	End Semester Examination-60%
CO1	CIA-I ( Written Exam)	Written Exam
CO2	CIA-I (Written Exam)	
CO3	CIA-II (Assignment)	
CO4	CIA-II (Concept testing)	
CO5		

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**b) Model Question Paper- End Semester Exam****FINANCIAL MANAGEMENT**

Course Code: U24/COM/DSE/501

Credits: 5

Max Marks: 60

Time: 2Hrs

**SECTION-A****I. Answer the Following questions:** **5 x 10= 50 Marks**

1) What is meant by Financial Management and explain the objectives of Financial Management.

**OR**2.a) Mr. Rakesh receives a sum of Rs 2, 00,000 as Provident Fund on his retirement. He deposits it in a bank that pays him 12% interest per annum. If he withdraws annually Rs 29,364 how long can he do so? **(5 Marks)**2.b) Mr. Ramesh is to receive Rs 5,000 after five years from now. His time preference for money is 10%. Calculate its present value if the discount value is 0.621 **(5 Marks)**3.a) X ltd. Issued 6% debentures of Rs. 100 each at a discount of 10%. The debentures will be redeemed after 10years. The Flotation Costs are estimated to be Rs.3 per debenture. What is the Cost of Debt? **(5 Marks)**3.b) R ltd. has issued 9% Preference Shares of Rs. 100 each and incurred a Flotation Cost of 4%. What is the Cost of Preference Share Capital? **(5 Marks)****OR**

4) XYZ ltd has the following book value capital structure

Particulars	Amount ('crores)
Equity Capital ( in shares of Rs 10 each, fully paid up @ par)	15
11% Preference capital ( in shares of Rs 100/ fully paid up @ par)	1
Retained Earnings	20
13.5% Debentures ( Rs 100 each)	10
15% term loans	12.5

The next expected dividend on equity shares per share is Rs 3.60. The dividend per share is expected to grow @ rate of 7%. The market price per share is Rs 40. Preference stock, redeemable after ten years is currently selling at Rs 75/ share.

Debentures redeemable after six years are selling at Rs 80/ debenture.

The Income tax is 40%.

Calculate Weighted Average Cost of Capital using Book Value Proportions only.

5) Calculate financial leverage and operating leverage under situation A & B and financial plans I & II respectively from the following information relating to the operation and capital structure of ABC limited.

Installed capacity	1,000 units
Actual production and sales	800 units
Selling price per unit	Rs 20/
Variable cost per unit	Rs 15/
Fixed cost:	
Situation A -	Rs 800
Situation B -	Rs 1,500

Capital Structure:

FINANCIAL PLAN		
	I	II
Equity	Rs 5,000	Rs 7,000
10% Debt	Rs 5,000	Rs 2,000

OR

6) What is the Modigliani-Miller theory, and how does it contribute to the understanding of capital structure? Discuss its assumptions and implications.

7) A chemical company is considering investment in a project that costs Rs 5, 00,000. The life of the project is 5 years and estimated salvage value is zero. Tax rate is 55%. The Company uses straight line depreciation and proposed project has estimated earnings before depreciation and tax as follows:

Year	Earnings before depreciation and tax
1	1,00,000
2	1,00,000
3	1,50,000
4	1,50,000
5	2,50,000

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The following are the present value factors @ 15% p.a

Year	1	2	3	4	5
P.V factor	0.870	0.756	0.658	0.572	0.497

Determine the following a.) Pay-back period b). Average rate of return c.) Net Present Value @ 15% d.) Gross profit index @ 15%.

**OR**

8.a) Calculate payback period from the following information: Cost of the Project is R. 6,00,000, Annual Profit Rs. 90,000 after depreciation @12.5% but before tax at 50%.

**(5 Marks)**

8.b) A company whose cost of capital is 10% is considering 2 projects X and Y, the details of which are as follows:

**(5 marks)**

Particulars	Project X (Rs.)	Project Y (Rs.)
Investment	70,000	70,000
Cash Flow Year 1	10,000	50,000
Cash Flow Year 2	20,000	40,000
Cash Flow Year 3	30,000	20,000
Cash Flow Year 4	45,000	10,000
Cash Flow Year 5	60,000	10,000
<b>Total Cash Flow</b>	<b>2,35,000</b>	<b>2,00,000</b>

Which project is to be chosen as per the NPV method?

9) From the following information extracted from the books of a manufacturing concern, compute the operating cycle in days.

Period Covered	365 days
Average period of credit allowed by suppliers	16 days
Average total of debtors outstanding	Rs 4,80,000
Raw material consumption	Rs 44,00,000
Total cost of goods sold during the year	Rs 1,05,00,000
Total Production Cost	Rs 1,00,00,000
Sales for the year	Rs 1,60,00,000
Value of average stock maintained - Raw materials	Rs 3,20,000
Value of average stock maintained - work in progress	Rs 3,50,000
Value of average stock maintained - Finished goods	Rs 2,60,000

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10) Explain the term working capital and discuss the factors determining working capital requirements of a concern.

## SECTION –B

**II. Answer any FIVE of the following: 5x2=10 Marks**

- 11) What do you understand by Risk-Return Trade-off?
- 12) What is meant by Cost of Capital?
- 13) Explain the term capital structure.
- 14) Explain Accounting rate of return.
- 15) State Walter's Model of dividend.
- 16) What is operating cycle?
- 17) Differentiate Net Present Value V/s Internal Rate of Return.
- 18) Explain Stock Dividend.

### c) Question Paper Blueprint

Modules	Hours Allotted in the Syllabus	COs Addressed	Section A (No. of Questions)	Total Marks	Section B (No. of Questions)	Total Marks
1	15	CO-1	2	10	2	2
2	15	CO-2	2	10	2	2
3	15	CO-3	2	10	1	2
4	15	CO-4	2	10	1	2
5	15	CO-5	2	10	1	2

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**SEMESTER -V****INTERNATIONAL MARKETING MANAGEMENT****1. Course Description**

Programme: B.Com (IB)	Max. Hours: 75
Course Code: U24/CIB/DSE/502	Hours Per Week: 5
Course Type: DSE	Max Marks: 100
No. of Credits: 5	

**2. Course Objectives**

- To explore the opportunities and challenges in diverse international market.
- To analyze various approaches for entering global markets.
- To develop skills in conducting market research on a global scale.

**3. Course Outcomes**

After the completion of the course, the student will be able to:

**CO 1:** Interpret effective marketing strategies on a global scale.

**CO 2:** Analyze market trends and consumer needs in order to identify opportunities for new product development.

**CO 3:** Explain the relationship between pricing and market dynamics.

**CO 4:** Apply knowledge on various distributions channels in order to recommend suitable channels for specific global businesses.

**CO 5:** Summarise how global market characterises influence the selection of promotional tools.

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**4. Course Content:****MODULE I: INTERNATIONAL MARKETING ENVIRONMENT AND MARKET ENTRY STRATEGIES** (15 Hrs)

International Marketing - need - scope- differences between domestic and international marketing - EPRG framework - International marketing Environment-Economic, Political, Legal - socio-cultural environment- Cross Cultural marketing- market entry strategies- Export- Joint ventures- Direct Investments- Franchise agreements - Competitive Analysis Strategy.

**MODULE II: PRODUCT & PACKAGING** (15 Hrs)

Product planning for Export-Need- Product mix- product development for foreign Markets- Product adaptation - Product standardization - Product life cycle in international marketing- Stages in international Product Life Cycle-Basic considerations in International Product Planning- Branding – Significance – Global branding strategies- packaging – significance.

**MODULE III: PRICING** (15 Hrs)

Pricing - Price and non-price factors influencing international marketing-cost plus pricing and competitive pricing-pricing strategies – Skimming and Penetration pricing – factors influencing pricing decisions in international markets.

**MODULE IV: DISTRIBUTION CHANNELS IN INTERNATIONAL MARKETS** (15 Hrs)

Place-Distribution channels for international marketing-channel selection-determination of channel types-organizational dimension of marketing abroad-the export department-indirect exporting- exports through foreign distribution-direct exporting---multinational organizations.

**MODULE V: PROMOTION** (15 Hrs)

Promotion - promotional decisions for international marketing-international advertising media decisions - Personal Selling- Sales Promotion tools- internet and data base marketing.

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## 5. References:

1. SakOnkvisit, John J.Shaw(2009)-International Marketing – Analysis and Strategy, PearsonPublications
2. Varshney and Bhattacharya (2009)-International Marketing Management- Sultan Chand & Sons
3. Philip R. Cateora, John Graham, Hardcover(2012)- International Marketing - McGraw-Hill/Irwin.
4. Warren J. Keegan, Mark Green (2010)-Global Marketing (3rd Edition) Paperback: 666pages - Prentice Hall.
5. IsobelleDule (2009)-International Marketing Management
6. Keegan (2011) - Global Marketing Strategies-Prentice Hall

Note: latest editions to be used.

## 6. Syllabus Focus

### a) Relevance to Local, Regional, National and Global Development Needs

Local /Regional/National /Global Development Needs	Relevance
Global Need	International marketing meets the global needs for diverse and tailored products and also contributes to the integration of businesses into global market place.

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**b) Components on Skill Development/Entrepreneurship Development/Employability**

SD/ED/EMP	Syllabus Content	Description of Activity
Skill development	Module I	Case Analysis
ED	Module II & IV	Designing and Distributing the Products
EMP D	Module II & IV	Designing and Distributing the Products

**7. Pedagogy**

S. No	Student Centric Methods Adopted	Type / Description of Activity
1.	Presentation	Participative learning
2.	Case Analysis	Problem solving

**8. Course Assessment Plan****a) Weightage of Marks in Continuous Internal Assessments and End Semester Examination**

CO	Continuous Internal Assessments CIA -40%	End Semester Examination-60%
CO1	CIA-1 Written Exam	Written Exam
CO2	CIA-1 Written Exam	

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CO3	CIA-2 Testing on objective questions	
CO4	CIA-2 Case Analysis	
CO5		

**b) Model Question Paper- End Semester Exam:****INTERNATIONAL MARKETING MANAGEMENT**

Course Code: U24/CIB/DSE/502

Max Marks: 60

Credits: 5

Time: 2Hrs

**SECTION – A****I. Answer any the following questions.****5 x 10 = 50 Marks**

1. Describe the various global market entry strategies. (Level II)

OR

2. Summarize the various factors affecting the political environment of an international marketer.

3. Examine the stages in the International Product Life Cycle Theory. (Level IV)

OR

4. Compare Product Standardization and Product Adaptation. (Level IV)

5. Explain the various factors influencing global pricing decisions. (Level II)

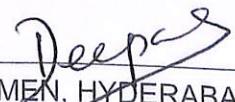
OR

6. Summarize the various international pricing strategies. (Level II)

7. Illustrate the various channels of distribution in order to distribute a product on a global scale. (Level III)

OR

8. Identify the various direct marketing strategies adopted by an international marketer. (Level III)



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9. Explain the various marketing strategies of selling products online. (Level II)

OR

10. Discuss the various global advertising media decisions. (Level II)

### SECTION - B

#### II. Answer any five out of the following

5X2= 10 marks

11. What is EPRG framework? (CO I)
12. What is the relationship between Packaging and Labelling? (CO II)
13. Illustrate “Dumping”. (CO III)
14. What is an example of a company using Direct Distribution Channel? (CO IV)
15. How would you compare Print media with that of Digital Media. (CO V)
16. How would you classify the various products? (CO II)
17. What is meant by Personal Selling? (CO V)

#### c) Question Paper Blueprint:

Modules	Hours Allotted in the Syllabus	COs Addressed	Section A (No.of Questions)	Total Marks	Section B (No. of Questions)	Total Marks
1	15	CO-1	2	10	1	2
2	15	CO-2	2	10	2	2
3	15	CO-3	2	10	1	2
4	15	CO-4	2	10	1	2
5	15	CO-5	2	10	2	2

**SEMESTER - V****INTERNATIONAL TRADE FINANCE****1. Course Description**

Programme: B.COM (IB)	Max Hours: 30
Course Code: U24/CIB/SEC/501	Hours Per Week: 2
Type of Course: SEC	Max Marks: 50
No of Credits: 2	

**2. Course Objectives**

- To explain about bank credit facilities to international traders
- To describe the operation of Documentary credits and application.

**3. Course Outcomes:**

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

CO1: Interpret International Trade Terms and Export Financing Procedures

CO2: Summarize the need for Import financing and the role of EXIM Bank in Import financing.

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**4. Course Content:****MODULEI: INTERNATIONAL TRADE TERMS AND EXPORT FINANCE (15 Hrs)**

Meaning of Trade Terms-Advance Payment-Open account- Documentary collection- Documentary Credit- - Role of RBI in international trade financing- Export Finance-Meaning- Importance- Pre-shipment Finance- Post-shipment Finance- Varieties and ways of finance- - Export on deferred Payment System-Exchange earners Foreign Currency account-Incentives to exports-EPCG, Duty Drawback Export Credit Insurance-Concept and Importance- Role of ECGC- Obtaining Policy-Filing Claims-Covers issued by ECGC- Standard and Specific policies- Risks covered by ECGC

**MODULEII; IMPORT FINANCING (15Hrs)**

Meaning of Import financing-Types of Import Financing -Eligibility of schemes under imports- Letter of Credit-Meaning and types of Letter of Credit-Steps involved in Letter of Credit- INCOTERMS- interpretation of INCOTERMS- Guarantees- Treatment of Bills under Imports- Import Trust Receipts-Import Financing with reference to EXIM Bank- Structure and Objectives of EXIM Bank-Forfaiting process of EXIM Bank-Invoice Financing-Import Risk Management.

**5. References:**

1. C.Jeevanandam-Foreign Exchange & Risk Management- Sultan Chand & Sons
2. P.K.Khurana- Export Management- PHI
3. M.I.Mahajan-Foreign Trade Procedures & Documentation-Snow White Publishers
4. Indian Institute of Bankers-Practitioners Book on Trade Finance

Note: (Latest editions of the readings to be used)



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## 6. Syllabus Focus

### a) Relevance to Local/ Regional/ National/ Global Development needs

Local/ Regional/ National/ Global Development needs	Relevance
National/Global Development needs	By familiarizing students about the International Trade Terms ,Export Financing Procedures, Import financing and the role of EXIM Bank in Import financing students get the benefit of understanding ways and means of raising both pre shipment and post shipment finance when they engage in any international trade related transactions.

### b) Components on Skill Development/ Entrepreneurship Development/ Employability

SD/ED/EMP	Syllabus Content	Description of Activity
EMP	Modules I & II	By getting practical exposure and insights on international trade terms with regard to both exports and imports students get the access and potential to become successful exporters and importers in the global market.

## 7. Pedagogy

S. No	Student Centric Methods Adopted	Type/Description of Activity
1.	Participative Learning	Presentation
2.	Experiential Learning	Assignment
3	Participative Learning	Case Studies

## 8. Course Assessment Plan

### a) Weightage of Marks in Continuous Internal Assessments and End Semester Examination

CO	Continuous Internal Assessments – CIA ( 40%)	End Semester Examination (60%)
CO1	CIA-1- Assignment	Written Exam
CO2	CIA-2- Objective Testing	

  
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**b) Model Question paper-End Semester Exam****INTERNATIONAL TRADE FINANCE**

COURSECODE: U24/CIB/SEC/501

Max Marks: 30

Credits: 2

Time: 1Hr

**I. Answer any 5 out of the following : 5x6 =30 Marks**

1. Explain briefly the various types and stages involved in pre shipment financing?
2. Discuss about the significance of the Export Deferred Payment system and Duty Drawback in International Trade term
3. Explain about Standard and Specific policies offered by ECGC which facilitates in covering the risks involved in foreign trade?
4. Describe the meaning and types of Letter of Credit in brief?
5. Discuss about the Forfaiting process of EXIM Bank?
6. Interpret the following Incoterms:
  - a) CIF Mumbai Port to NewYork Port
  - b) FOB Frankfurt Port to Vizag Port
7. Explain the stages involved in post shipment financing in brief.

**c) Question Paper Blueprint**

Modules	Hours Allotted in the Syllabus	COs Addressed	Section A (No. of Questions)	Total Marks
1	15	CO-1	4	
2	15	CO-2	3	30

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**SEMESTER – V****LOGISTICS AND SUPPLY CHAIN MANAGEMENT****1. Course Description:**

Programme: B.COM (IB)

Max. Hours: 75

Course Code: U24/CIB/DSE/505

Hours per week: 5

Course Type: DSE

Max. Marks: 100

No. of Credits: 5

**2. Course Objectives:**

- To impart knowledge on the supply chain practices of a company.
- To make the students familiarize with the logistics management in a company.

**3. Course Outcomes:**

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

CO1: Explain the various approaches in achieving strategic fit, and to describe the various methods of evaluating suppliers.

CO2: Summarise the elements in logistics and the various types of cargo.

CO3: Analyse the various multi- lateral transport agreements, to examine the international set up for air transport.

CO4: Classify the different types of containers and to examine the various documents required to claim cargo.

CO5: Discuss the functions of warehouses and the various warehousing location strategies.

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**4. Course Content :****MODULE I : SUPPLY CHAIN MANAGEMENT**

(15 Hrs)

Introduction – Concept of supply chain – Objectives and functions – value chain – Strategies of achieving strategic fit – Obstacles in achieving strategic fit – Supply chain network – Designing network – Supply chain partners – Supply chain relationships – Building a long-term relationship with vendors – Supplier relationship management (SRM)

**MODULE II : CONCEPT OF LOGISTICS**

(15 Hrs)

Introduction – Concept of logistics – Objectives – Logistics management – Elements – Modern concepts in logistics – Inbound and Outbound supply chain management – Container – Types – Different types of Cargo – Packaging and material handling.

**MODULE III : BASICS OF MULTIMODEL TRANSPORT**

(15 Hrs)

Introduction to multimodel transport – International transport – Conventions – multi-lateral transport agreements – Air transport – International Air transport - International set up for air transport – Freight rates – Problems and prospects.

**MODULE IV : WATER TRANSPORT**

(15 Hrs)

Role of shipping – Liners and Tramps – Director General of shipping – Bill of lading Vs Charter Party – Meaning and definition of Freight – Containerization- and ships – Marine Insurance – Nature – Cargo insurance – Voyage and time policies – Forwarding and clearing agents – Documents required to proceed Cargo claim.

**MODULE V : WAREHOUSING**

(15 Hrs)

Warehousing – Introduction – Objectives – need – Evolution of Warehousing – Functions of Warehouses – Types of warehouses – warehousing cost – warehousing location strategies – Warehousing management System (WMS) – Clearance of goods from warehouses – Bonded warehouses.

**5. References:**

1. Krishnaveni Muttya Risk Management : A Publication of the Insurance Institute of India.
2. Guide to Risk Management: Sagar Sanyal
3. Insurance and Risk Management: P.K. Gupta
4. Insurance Theory and Practice: Tripathi PHI
5. Principles of Risk Management and Insurance: (13th Edition), George Eejda
6. Risk Management and Insurance : Trieschman ,Gustavson and Hoyt

## 6. Syllabus Focus

### a) Relevance to Local, Regional, National and Global Development Needs

Local /Regional/National /Global Development Needs	Relevance
Global Development Needs	It helps the students to know about the Supply chain Management and the provides in depth knowledge about Logistics.

### b) Components on Skill Development/Entrepreneurship Development/Employability

SD/ED/EMP	Syllabus Content	Description of Activity
ED	Multi-model transportation	Helps the students to know the various means of international transport of cargo.
EMP	Warehousing	Helps to know the various functions of warehouse

## 7. Pedagogy:

S. No	Student Centric Methods Adopted	Type / Description of Activity
1.	Seminar Presentation	Participative Learning
2.	Assignment	Experiential Learning
3.	Group Discussion	Participative Learning

**8. Course Assessment Plan:****a) Weightage of Marks in Continuous Internal Assessments and End Semester Examination**

COs	Continuous Internal Assessments - CIA (40%)	End Semester Examination - (60%)
CO1	CIA-1	Written Exam
CO2	CIA-1	
CO3	CIA-2 Presentation	
CO4	CIA-2 Assignment	
CO5		



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**b) Model Question Paper- End Semester Exam****LOGISTICS AND SUPPLY CHAIN MANAGEMENT**

Course Code : U24/CIB/DSE/505

Max Marks: 60

Credits: 5

Time: 2 Hrs

**SECTION - A****I. Answer the following****5 x 10 = 50 M**

1. Explain the concept of Supply Chain. Discuss its Objectives and functions?  
**(OR)**
2. Describe the various strategies for achieving strategic fit. Also discuss the obstacles in achieving the strategic fit?
3. Explain the various elements involved in Logistics in detail?  
**(OR)**
4. Describe the types of Containers in Logistics. Also discuss the importance of Packaging and Material Handling in Logistics?
5. Examine the function and role of Multi Modal Transport System in detail?  
**(OR)**
6. Justify the significance of Air Transport in Logistics. Also analyse the problems faced by Air Transport?
7. Justify the Need for Marine Insurance. Categorise the various documents required to proceed for cargo claim?  
**(OR)**
8. Analyse the importance of Shipping in Logistics with special reference to Liners and Tramps?
9. Describe the Need and functions of Warehouses in detail?  
**(OR)**
10. Describe the working of WMS .Also discuss about Bonded Warehouses with special reference to clearance of goods from warehouses.

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## SECTION - B

## II. Answer any five of the following

 $5 \times 2 = 10 \text{ M}$ 

11. Discuss about Value Chain in brief.
12. Explain about Inbound Logistics
13. Classify the types of Freight
14. Distinguish between Bill of Lading and Charter Party
15. Discuss about Warehousing cost in brief.
16. Explain about SRM in brief.
17. Explain any two types of Cargo.

## c) Question Paper Blueprint

Modules	Hours Allotted in the Syllabus	COs Addressed	Section A (No. of Questions)	Total Marks	Section B (No. of Questions)	Total Marks
1	15	CO-1	2	10	2	2
2	15	CO-2	2	10	2	2
3	15	CO-3	2	10	1	2
4	15	CO-4	2	10	1	2
5	15	CO-5	2	10	1	2

## d) Paper setting guidelines as per Blooms Taxonomy

SECTION A - INTERNAL CHOICE					$5 \text{ Q} \times 10 \text{ M} = 50\text{M}$
Question Number	Question		CO	BTL	
1	Module 1	Explain	CO 1	II (Understanding)	
2	Module 1	Describe	CO 1	II (Understanding)	
3	Module 2	Explain	CO 2	II (Understanding)	

**SEMESTER-V****OVERSEAS PROJECT MANAGEMENT****1. Course Description:**

Programme: B.COM (IB) Max. Hours: 75  
Course Code:U24/CIB/DSE/504 HoursPerWeek:5  
Type of Course: DSE Max.Marks:100  
No .of Credits: 5

**2. Course Objectives:**

- To impart Management skills to the students with respect to overseas project and familiarize the concepts and techniques of managing Overseas Projects.
- To discuss the project planning, execution and control
- To discuss project evaluation and control

**3. Course Outcomes:**

After the completion of the course, students will be able to:

CO1:Explain the concepts of project management in India and overseas

CO2:Explain the process of planning under various scenarios, recognize project assets

CO3:Identify project resource requirements in consultation with stakeholders, apply appropriate legal and ethical standards.

CO4:Examine project variables ,cost structures including Human resources

CO5:Assess project management practices to meet the needs of stakeholders

  
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**4. Course Content:**

MODULEI:INTRODUCTION (15Hrs)

Project Management – scenario in India and overseas markets – techniques of project management–steps in project management –difference between Overseas Projects and Domestic Projects with respect to planning and execution - factors influencing Overseas Projects.

MODULEII:PROJECTPLANNING (15Hrs)

Project planning – scenario in India and overseas – project design – steps in planning – planning for New Product development projects –Project Asset–issues and problems–Network Analysis – PERT /CPM, Resource Monitoring and Control – CCPM -ToC

MODULEIII:PROJECT EXECUTION (15Hrs)

Project Execution -Difference in overseas and Domestic project execution – Project Procurement – Allocation of resources – Guidelines – Coordination and Management of HR and other resources- Materials and Budgets – Project cost reduction methods – Legal aspects of overseas Project contracts

MODULEIV:PROJECT CONTROL (15Hrs)

Project control – Monitoring the project variables – Project cost reduction methods for Overseas and Domestic projects – Project stores – organization and HRD issues, computerization –Project Monitoring and MIS -Cost control – Insurance for projects.

MODULEV:PROJECTCLOSURE (15Hrs)

Project Closure – Issues and challenges in overseas projects closure – Project evaluation – Contract Closure – Investment analysis – Cost Benefit analysis – Rest Profile analysis – Cost Trend analysis – Target/ actual- ROI - comparison - Project Appraisal process(Case study Analysis)

**5. References:**

1. P.Chandra-Projects Planning Analysis, Selection Implementation and Review-Tata McGraw Hill.
2. P.GopalKrishnan&V.ERamamoorthy-TextBookofProjectManagement-McMillan
3. N.Singh-Project Management &Control-Himalaya Publishers

4. Harold R. Kerzner- Project Management- A Systems Approach to Planning, Scheduling, and Controlling-11th Edition.
5. V.Desai-ProjectManagement-Himalaya Publishers
6. B.MPatel-ProjectManagement-Vikas Publications
7. Suhani-Computer Aided Project Management-OUP.
8. ScottBerkun-MakingThingsHappen,MasteringProjectManagement(Theoryin Practice) - Revised Edition

## 6. Syllabus Focus

### a) Relevance to Local, Regional, National and Global Development Needs

Local /Regional/National /Global Development Needs	Relevance
Global	Overseas project management facilitate successful and profitable projects across the globe.

### b) Components on Skill Development/Entrepreneurship Development/Employability

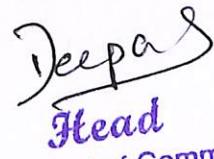
SD/ED/EMP	Syllabus Content	Description of Activity
EMP	Modules I, III, IV	Knowledge sharing through business case discussions and group presentations on the topics related to overseas projects

**6. Pedagogy:**

S. No	Student Centric Methods Adopted	Type/ Description of Activity
1.	Seminar Presentation	Participative Learning
2.	Quiz	Experiential Learning
3.	Group Discussion	Participative Learning

**7. Course Assessment Plan:****a) Weightage of Marks in Continuous Internal Assessments and End Semester Examination**

COs	Continuous Internal Assessments-CIA (40%)	End Semester Examination - (60%)
CO1	CIA-1	
CO2	CIA-1	
CO3	CIA-2 Presentation	Written exam
CO4	CIA-2 Quiz	
CO5		

  
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**b) Model Question Paper—End Semester Exam****OVERSEAS PROJECT MANAGEMENT**

Course Code:U24/CIB/DSE/504

No.of credits: 5

Max.Marks:60

Time: 2 Hrs

**SECTION -A****I. Answer the following****5 x 10= 50 M**

1. Distinguish between overseas projects and domestic projects with respect to planning and execution.

**(OR)**

2. Define project management and discuss steps in project management.

3. Explain the process of new product development in detail.

**(OR)**

4. Write a detailed note on various network analysis techniques in project management.

5. What are the legal aspects involved in overseas project controls?

**(OR)**

6. Explain various cost reduction methods involved in project management.

7. What are the major HRD issues involved in overseas project management.

**(OR)**

8. What is the role and significance of insurance in overseas projects?

9. What are the issues and challenges involved in overseas projects closure.

**(OR)**

10. Explain different methods of project evaluation in detail.

**SECTION -B****II. Answer any five of the following****5 x 2 = 10 M**

11. Project management

12. PERT

13. Project design

14. Project control

15. ROI



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16. Project procurement

17. MIS

## c) Question Paper Blueprint

Modules	Hours Allotted in the Syllabus	COs Addressed	Section A (No. of Questions)	Total Marks	Section B (No. of Questions 5/7)	Total Marks
1	15	CO-1	2	10	1	2
2	15	CO-2	2	10	2	2
3	15	CO-3	2	10	1	2
4	15	CO-4	2	10	1	2
5	15	CO-5	2	10	2	2

## d) Paper setting guidelines as per Blooms Taxonomy

SECTION A-INTERNAL CHOICE				5X10M =50M
Question Number	Question	CO	BTL	
1	Module I	Define	CO1	I(Remembering)
2	Module I	Describe	CO1	I(Remembering)
3	Module II	Describe	CO2	II(Understanding)
4	Module II	Explain	CO2	II(Understanding)
5	Module III	Examine	CO3	IV(Analyzing)
6	Module III	Demonstrate	CO3	II(Understanding)
7	Module IV	Identify	CO4	III(Applying)
8	Module V	construct	CO4	III(Applying)
9	Module V	Describe	CO5	II(Understanding)
10	Module V	Examine	CO5	IV(Analyzing)



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