

Semester -II
Core V: International Business
Course Code: PA2021

No. of Hours per Week	Credits	Total No. of Hours	Marks
6	4	90	100

Objectives

1. To enable the students gain knowledge about the different aspects of international trade.
2. To enhance the students gain awareness towards global environment.

CO	Upon completion of this course the students will be able to:	PSO addressed	PO addressed	CL
CO - 1	understand the concepts, need and types of international business	PSO - 1	PO - 4	U
CO - 2	explain the foreign exchange market	PSO – 1	PO - 4	R
CO - 3	understand the components of balance of payments and various Indian monetary systems	PSO – 1	PO - 4	U
CO - 4	provide knowledge on regional economic integration and export procedure	PSO – 1	PO - 4	U
CO - 5	understand the functions of multinational corporation and euro dollar market	PSO - 1	PO - 4	U

Modules

Total contact hours: 90 (Including lectures, seminars, assignments and tests)

Unit	Section	Topics	Lecture hours	Learning outcome	Pedagogy	Assessment/ Evaluation
I	Frame Work of International Business					
	1	Nature , Importance , Need for International Business.	3	To understand the nature, importance and need for	Lecture Interaction	Evaluation through:

				International Business.		Test
2	Drivers and Restrainers of Globalisation , Types of International business.	3	To understand about Drivers and Restrainers of Globalisation.	Lecture Discussion	Open book test.	
3	Trade Strategies – Arguments for Free Trade	3	To analyse Trade strategies	Lecture Discussion		
4	Protection, Arguments Methods of Protection.	3	To understand Arguments Methods of Protection.	Lecture With PPT.		Formative assessment

II	Foreign Exchange Market					
1	Functions, methods, Dealings: Spot and forward exchanges, Forward exchange rate, Futures, Options, Swap, and Arbitrage.	4	To understand the functions, concept of financial exchange market.	Lecture Interaction	Evaluation through: Test Snap test	
2	Exchange Control: Features, objectives, Methods, Merits and Demerits, Exchange Rate System: Fixed Exchange Rate, Flexible Exchange Rate, Causes.	5	To understand exchange control and exchange rate system	Lecture Discussion		
3	Exchange Rate Classification.	2	To know the exchange rate classification.	Lecture Discussion		

						Quiz
4	Devaluation, Convertibility of Rupee.	3	To understand Devaluation and Convertibility of Rupee.	Lecture With PPT.		Online assignment
5	Currency Exchange Risk, Types: Economic Exposure, Accounting Exposure.	3	To know the meaning of currency exchange risk and the types of currency exchange risk.	Lecture Discussion		Formative assessment

III	Balance of Payment & Indian Monetary System					
1	Balance of payments, Components.	2	To know the balance of payments and its components.	Lecture Interaction		Evaluation through: Test
2	BOP Disequilibrium, Correction of Disequilibrium, Causes, remedies, Suggestion.	3	To know the causes and remedies of disequilibrium.	Lecture with PPT.		Open book test.
3	International monetary system, Bretton Wood System, Break down.	3	To understand the IMS and Bretton Wood System.	Lecture with PPT.		Quiz
4	Present IMS, International Liquidity: Problems, Measures, Special Drawing Rights: Features, Uses, Critical	3	To gain knowledge in International Liquidity and SDR.	Lecture with PPT.		

		Appraisal.				
	5	Creation of SDRs - SDR and International liquidity European Monetary system (EMS) , European Currency unit (ECU) ,EURO: Impact ,Implication for India.	4	To gain knowledge about SDR,ECU and EURO	Lecture Discussion	Online assignment Formative assessment

IV	Regional Economic Integration& Export Procedure					
	1	Rationale, types of integration, European Union ,Indo, EU trade.	3	To know about Rationale and its types, EU trade.	Lecture Interaction	Evaluation through: Test
	2	Other regional grouping, Advantages of regional grouping, Economic integration of developing countries, South, South Cooperation: Rational, functional areas of cooperation.	4	To understand other regional grouping, Economic integration developing of developing countries and SSC.	Seminar	Snap test.
	3	South Asian Association for Regional Cooperation (SAARC): Objectives, principles, organization, achievements.	3	To gain knowledge about SAARC.	Seminar through PPT.	

4	SAARC Preferential Trading Arrangements (SAPTA) , Features - South Asian Free Trade Area (SAFTA) , North American Free Trade Area (NAFTA) , Association of South East Asian Nation (ASEAN).	3	To understand SAPTA, SAFTA, NAFTA and ASEAN.	Seminar through PPT.	Quiz
5	Preliminaries - Export Documents: Documents related to Goods, Certificate related to Shipment, Document related to Payment and Inspection.	4	To gain knowledge about preliminaries and other documents related to export.	Seminar through PPT.	Formative assessment

V	Multinational Corporation and Euro Dollar Market					
1	Features, classification, role of MNC in Developing Countries, merits, demerits, importance.	4	To know about MNCs features, classification, importance and demerits.	Seminar	Evaluation through: Test	
2	Dominance of MNC and Global economy: benefits, problems, perspective.	3	To understand Dominance of MNC and its benefits and problem.	Seminar through PPT.	Snap test.	

	3	Code of conduct, MNC in India.	3	To understand the code of conduct of MNC and the role of MNC in India.	Seminar through PPT.	Formative assessment
	4	Euro Dollar, Euro Dollar market: origin, growth, features, benefits, role of International Financial System, Shortcomings of the Euro Dollar Market.	4	To know the information related to Euro Dollar and Euro Dollar Market.	Seminar through PPT.	

Course instructor: Dr.R.Sree Devi.

Head of the Department: Mrs. S. Merlin Vista.

Semester: II

**Core V: Accounting for management
Course Code: PA2022**

No. of Hours per Week	Credits	Total No. of Hours	Marks
6	5	90	100

Objectives

1. To help the students to understand the accounting concepts of managerial decisions.
2. To provide students to prepare budget as well as financial statements.

CO	Upon completion of this course the students will be able to:	PSO addressed	PO addressed	CL
CO - 1	understand the scope, objectives, tools and techniques of management accounting	PSO-3	PO - 4	U
CO - 2	application of various costs in ABC analysis	PSO - 3	PO - 4	AP
CO - 3	analyse the financial reports and financial information to improve business practices	PSO - 3	PO - 4	AN
CO - 4	evaluate the price level changes in the inflation accounting	PSO - 3	PO - 4	E
CO - 5	understand the process and analysis of managerial decision making	PSO - 3	PO - 4	U

Modules

Total contact hours: 90 (Including lectures, seminars, assignments and tests)

Unit	Section	Topics	Lecture hours	Learning outcome	Pedagogy	Assessment/ Evaluation
I	Management Accounting					
	1	Management Accounting – scope – objectives.	3	To understand scope of management accounting and its objectives	Lecture Interaction	Evaluation through: Test
	2	advantages – limitations – tools and techniques of management accounting	3	To understand the advantages & limitations of management accounting and techniques of management accounting	Lecture Discussion	
	3	management accounting vs financial accounting and cost accounting	3	To know the difference between management accounting vs financial accounting and cost accounting	Lecture Discussion	
	4	role and responsibilities of management accountants	3	To understand the responsibilities of management accountants	Lecture With PPT.	

II	Activity Based Costing (ABC)
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	1	ABC system: Concept – Traditional Manufacturing Costing system	4	To understand the ABC system	Lecture Interaction	Evaluation through: Test
	2	Cost Allocation: Tracing costs to activities	5	Get through knowledge about the cost allocation under ABC system	Lecture through live board	Snap test
	3	Tracing costs from activities to products. ABM: Cost of resource capacity	2	To gain knowledge about tracing costs from activity products & ABM	Lecture Thorough MS word	Quiz
	4	Manufacturing Costing system. – ABC for Marketing, Selling and Distribution expenses	3	To understand the manufacturing costing system	Lecture Through MS word.	Online assignment
	5	ABC for Service Companies	3	To work out the problems in ABC for service companies	Lecture Through MS word	Formative assessment

III	Budget and Budgetary Control					
	1	Introduction – Essentials of successful budgetary control	2	To gain knowledge about the budgetary control	Lecture Interaction	Evaluation through:

	2	Classification of Budgets – Sales budget, Production budget	3	To work out the problems in sales budget & production budget	Lecture with PPT.	Test
	3	Material budget, Labour budget, overhead budget, Research and Development budget	3	To work out the problems in Material budget, Labour budget, overhead budget, Research and Development budget	Lecture with PPT.	Open book test.
	4	Capital Expenditure budget, Cash budget, Flexible budget, Master budget	3	To work out the problems in Capital Expenditure budget, Cash budget, Flexible budget and Master budget	Lecture Interaction	Quiz
	5	Performance budgeting and Zero base budget.	4	To work out the problems in Performance budgeting and Zero base budget	Lecture Discussion	Online assignment Formative assessment

IV	Accounting for Price Level Changes (Inflation Accounting)					
	1	Meaning –Approaches of Price Level Accounting: -	3	To understand meaning and approaches of price level accounting	Lecture Interaction	Evaluation through: Test

	2	Current Purchasing Power Accounting (CPPA)	4	To work out the problems in Current Purchasing Power Accounting (CPPA)	Seminar	Snap test.
	3	Current Cost Accounting (CCA) -	3	To work out the problems in Current Cost Accounting (CCA)	Seminar through PPT.	
	4	advantages and limitations of CCA - advantages and disadvantages of accounting for the price level changes.	3	To study about the advantages and limitations of CCA & Price level accounting	Seminar through PPT.	
						Formative assessment

V	Managerial Decision Making					
	1	Managerial Decision Making - Process – Differential analysis.	4	To understand managerial decision-making process	Seminar	Evaluation through: Test
	2	Types of Managerial Decisions	3	To study the types of managerial decision	Lecture Interaction	
	3	Make or Buy – Drop or Add Product - Sell or Process further	3	To work out the problems in make or buy, drop or add and sale or process further	Lecture Interaction	
						Snap test.

	4	Operate or Shut down – Replace or Retain – Buy or Lease.	4	To work out the problems in operate or shut down, replace or retain and buy or lease	Lecture Interaction	Formative assessment
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Course instructor: Dr.R. Evalin Latha. Head of the Department: Mrs. S. Merlin Vista.

Semester II
Core VII: Strategic Financial Management

Course Code: Code: PA2023

No. of Hours per Week	Credits	Total no. of Hours	Marks
6	5	90	100

Objective

1. To enable the students to learn the principles of financial management.
2. To provide a theoretical framework and to analyze the problems of financial management.

CO	Upon completion of this course the students will be able to :	PSO addressed	PO addressed	CL
CO-1	understand financial and dividend decisions	PSO-3	PO-3	U
CO-2	develop knowledge on the concept of investment decisions	PSO-3	PO-3	An
CO-3	evaluate the significance of cost of capital in financial decisions	PSO-3	PO-4	E
CO-4	understand the effects of operating and financial leverage on profit and dividend decisions	PSO-3	PO-4	U
CO-5	identify the concept and components of working capital management	PSO-3	PO-4	U

Modules

Total contact hours: 75 (Including lectures, assignments and tests)

Unit	Section	Topics	Lecture hours	Learning outcome	Pedagogy	Assessment/Evaluation
I	Financial Management					

	1	Meaning, nature and scope of finance finance functions financial goal	5	To understand the meaning and finance functions	Lecture discussion	Evaluation through: Short test and Oral test
	2	profit Vs wealth maximization – Objections Organisation of the Finance functions: Finance decisions Investment	5	To explain the profit Vs wealth maximization	Lecture discussion with Interaction	Multiple choice questions Open book test Online Assignment Seminar
	3	financing and dividend decisions – Role of financial Manager.	5	To understand the dividend decisions and Role of financial Manager.	Lecture, group discussion	
II	Investment Decision					
	1	Investment in fixed assets , capital budgeting , Nature of investment decisions.	3	To explain Investment in fixed assets capital budgeting	Lecture discussion	Evaluation through: Short test and Oral test
	2	Investment evaluation criteria Net present value (NPV), Internal Rate of Return (IRR)	2	To calculate Investment evaluation method	Lecture and problem solving	Multiple choice questions
	3	Average Rate of Return- Profitability index , and payback period	5	To compute Average Rate of Return and payback period	Lecture and problem solving	
	4	Net Present Value and Internal Rate of Return comparison – Capital rationing –Risk analysis in capital budgeting	5	To analyse Risk in capital budgeting	Lecture and problem solving	Formative assessment

III	Cost of Capital					
	1	Meaning and significance of cost of capital in financial decisions	5	To understand the meaning of cost of capital in financial decisions	Lecture and problem solving	Evaluation through: Short test and Oral test Multiple choice questions Formative assessment
	2	Determining component cost of capital , cost of debt, cost of preference capital.	5	To find out cost of debt and cost of equity	Lecture and problem solving	
	3	Computation of Cost of equity and cost of retained capital, Composite Cost of Capital.	5	To compute Cost of Capital and Capital structure	Lecture and problem solving	
IV	Leverages and Dividend Decisions					
	1	Meaning and measurement of leverage , Effects of operating and financial leverage on profit,	5	To understand the Meaning and measurement of leverage	Lecture and problem solving	Evaluation through: Short test and Oral test Multiple choice questions
	2	Analysing alternate financial plan- Combined financial , operating leverage Earning before Interest and Tax & Earning Per Share analysis.	5	To compute combined financial leverage	Lecture and problem solving	

	3	Capital structure Theories- MM approach, Walter's Model and Gordon's Model.	5	To understand Capital structure Theories	Lecture and problem solving	Formative assessment
V	Management of Working Capital					
	1	Meaning, Significance and types of working capital; Need for Working Capital	3	To understand Significance and Need for Working Capital	Lecture discussion	Evaluation through: Short test and Oral test
	2	Calculating operating cycle period	2	To compute operating cycle period	Lecture and problem solving	Multiple choice questions
	3	estimation of working capital requirements- Financing To calculate of working capital and norms of bank finance	5	To estimation of working capital requirements	Lecture discussion	
	4	Sources of working capital-Factoring services-Dimensions of working capital management.	5	To understand the Dimensions of working capital management.	Lecture, group discussion	Formative assessment Online Assignment Seminar

Course instructor: S. Merlin Vista

Head of the Department: Mrs. S. Merlin Vista.

Semester - II
Core VIII : Financial Services
Course Code Code: PA2024

No. of Hours per Week	Credits	Total No. of Hours	Marks
6	4	90	100

Objectives

1. To enable the students to gain in-depth knowledge about the financial services.
2. To enhance the students to gain skills that must be transferable to the work place.

CO	Upon completion of this course the students will be able to :	PSO addressed	PO addressed	CL
CO- 1	understand the concept, scope, causes and innovations of financial services	PSO-1	PO - 1	U
CO- 2	understand the origin, process, progress, commission and problems of merchant bankers	PSO-3	PO- 3	U
CO- 3	analyse hire purchase agreement and installment sale	PSO-1	PO - 1	An
CO -4	apply various provisions regarding leasing	PSO-4	PO - 4	Ap
CO- 5	identify the features, origin and growth of venture capital	PSO-4	PO - 4	U

MODULES

Total contact hours 90 (Including lectures, seminars, assignments and test)

Financial services

Unit	Section	Topics	Lecture hours	Learning outcome	Pedagogy	Assessment/ Evaluation
Financial Services						
I	1	Nature- Scope and innovation- Meaning-Features- Importance- Classification of	5	To know the nature, scope and innovation of financial services	Lecture through ppt	Online assignment

		financial service industry				
	2	Scope of financial services-Cause for financial innovation-Financial services and promotion of industries	6	To understand the financial services and promotion of industries	Lecture through ppt	Online assignment
	3	New financial products and services-Innovative financial instruments-Classification of equity shares-Challenges facing the financial service sector-Present scenario	7	To identify the challenges facing the financial service sector	Lecture through ppt	Class test

Merchant Banking

II	1	Origin-Merchant banking in India-Merchant banks and commercial banks-Services of merchant banks-Merchant bankers as lead managers	4	To understand the origin and services of merchant bank	Lecture through ppt	Group discussion
	2	Qualities required for merchant bankers-guidelines for merchant bankers-merchant bankers commission-Merchant bankers in the market making process	7	To understand the process and commission of merchant bankers	Lecture through ppt	Inline assignment
	3	Progress of merchant banking in India-Problems of merchant bankers -scope for merchant banking in India	6	To identify the problems of merchant bankers	Lecture through ppt	Quiz

Hire Purchase						
III	1	Features of hire purchase agreement-Legal position-Hire purchase agreement-Hire purchase and credit sale-Hire purchase and installment sale	6	To analyse hire purchase agreement and installment sale	Seminar through ppt	Formative assessment
	2	Hire purchase and leasing-Origin and development-Banks and hire purchase business-Bank credit for hire purchase business	6	To know the bank credit for hire purchase business	Seminar through ppt	Quiz
Leasing						
IV	1	Concepts-Steps involved in leasing transaction-Types of lease-Installment buying-Hire purchase and leasing	6	To understand the concept and steps involved in leasing transaction	Seminar through ppt	Online assignment
	2	Advantages and disadvantages of leasing-History and development of leasing-Legal aspects of leasing-Contents of a lease agreement	7	To know the history and legal aspects of leasing	Seminar through ppt	Group discussion
	3	Income tax provisions relating to leasing-Sales tax provision pertaining to leasing-Accounting treatment of lease-Method of ascertaining lease rentals	7	To apply various provisions regarding leasing	Seminar through ppt	Short answer test
	4	Other factors influencing buy/borrow or lease	7	To identify the buy/borrow or lease decision	Seminar through ppt	Quiz

		decision/structure of leasing industry- Problems of leasing-Prospects		and problems of leasing		
Venture Capital						
V	1	Concept-Features of venture capital- Scope and importance of venture capital	5	To understand the features and importance of venture capital	Lecture through ppt	Online assignment
	2	Origin-Initiative in India-Guidelines- The Indian scenario-Present position	6	To identify the present position in venture capital	Lecture through ppt	Group discussion
	3	Suggestions for the growth of venture capital funds-Nitin Desai committee's recommendations	5	To know the Nitin Desai committee's recommendations	Lecture through ppt	Formative assessment

Course Instructor: Dr.P.M.SirumalarRajam

Head of the Department: Ms.S.Merlin Vista

Semester II

Elective II: Services Marketing

Course Code: PA2025

No. of Hours per Week	Credits	Total No. of Hours	Marks
6	4	90	100

Objectives

1. To impart an in-depth knowledge of Service Marketing.
2. To help the students to develop effective service marketing strategies.

CO	Upon completion of this course the students will be able to :	PSO addressed	PO addressed	CL
CO-1	understand the features, concept and marketing mix in service marketing	PSO-1,2	PO-2	U
CO-2	analyse the service of insurance and the impact of technology on the insurance sector	PSO-1,2,	PO-2	An
CO-3	understand the existing mutual fund services	PSO-1,2	PO-2	U
CO-4	describe the portfolio management service	PSO-1,2	PO-2	U
CO-5	develop the knowledge about emerging trends in mass communication	PSO-1,2	PO-2	U

Modules

Total contact hours: 90 (Including lectures, seminars, assignments and tests)

Unit	Section	Topics	Lecture hours	Learning outcome	Pedagogy	Assessment/ Evaluation
I	Introduction to service marketing					
	1	Services: The concept Goods and services A comparative analysis	5	To understand the difference between Goods and services	Lecture	Evaluation through: Test
	2	Myths features Reasons Service marketing Mix Significance of	5	To know the features and Significance	Lecture Discussion	Asking questions

		service marketing		of service marketing		Quiz Formative assessment
	3	The behavioural profile of user Marketing Information System Emerging key services.	5	To gain knowledge about Marketing Information System	Lecture Discussion	

II	Bank Marketing					
	1	Concept – Users of Banking Services MIS for banks significance of MIS to the Banking organization	5	To know the significance of banking service	Lecture Discussion	Evaluation through: Test Open book test.
	2	Market Segment Marketing Mix for the Banking Service	5	Get knowledge about Banking Service	Lecture Discussion	
	3	product mix promotional mix price mix place mix the people Bank Marketing in Indian perspective	5	To understand the Marketing mix	Lecture Discussion	Formative assessment

III	Insurance Marketing					
	1	Concept Users of Insurance Services – The behavioural profile of users	5	To know the The behavioural profile of users	Lecture Discussion	Evaluation through: Test

		Formulation of Marketing Mix for Insurance organisations				Snap test.
	2	Market segmentation in insurance organisation- Significance Impact of Technology on the Insurance sector- E-Insurance MIS for Insurance organizations Insurance Product	5	To understand Significance and Impact of Technology on the Insurance sector	Lecture Discussion	Quiz Formative assessment
	3	Product mix – Promotion mix – Place mix- Price mix – Extended Marketing mix in Insurance	5	To analyse the Marketing mix in Insurance	Lecture Discussion	

IV	Mutual Funds Marketing					
	1	Concept Mutual funds services Types of Mutual Funds Mutual Funds Marketing Users of MF Services and their behavioural profile	5	To understand the Types of Mutual Funds	Lecture Discussion	Evaluation through: Test Open book test.
	2	Market segments for Mutual Funds – Managing Information for Mutual Funds services –	5	To know the Market segments for Mutual Funds	Lecture Discussion	
	3	Marketing Mix for Mutual Funds services product mix promotional mix	5	To analyse the Marketing	Lecture Discussion	Formative assessment

	price mix place mix Portfolio services marketing in Indian perspective		Mix for Mutual Funds services	on	
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V	Portfolio Services Marketing					
	1	Concept Portfolio Management Services: The Portfolio Managers-	5	To know the characteristics of the Portfolio Managers	Lecture Discussion	Evaluation through: Test
	2	Market segmentation Information for Portfolio Decisions	5	To understand the Market segmentation	Lecture Discussion	Snap test.
	3	Marketing Mix product mix promotional mix pricing fee place mix Portfolio services marketing in Indian perspective	5	To analyse the Portfolio services marketing in Indian perspective	Lecture Discussion	Formative assessment

Course instructor: Dr. R. Evalin Latha

Signature of H.O.D: Ms.S.Merlin Vista

Semester: IV

Name of the course: Indirect Taxes

Subject Code: PA1741

Teaching Plan

Unit	Modules	Topics	Lecture hours	Learning outcome	Pedagogy	Assessment/ Evaluation
I	Introduction to Indirect taxes					
	1	Tax system in India, History, objectives of taxation, classification of taxes	5	To understand the concepts and nature of Indian taxation system	Lecture Interaction	Asking questions
	2	Direct and Indirect taxes, merits, demerits and differences between direct and indirect taxes	4	To understand the direct and indirect taxation in India	Lecture	Group discussion
	3	Allocation of revenues between Centre and State governments, Indirect taxes – levied by central, state and local government	3	To get an basic insight into the concept and allocation of tax revenue between the centre and state governments	Lecture	Snap test
	4	Major reform of indirect tax system in India	2	To understand the implementation of new tax system in India	Lecture with PPT.	Assignment

II	Goods and Service Tax Act					
	1	GST- history, meaning, dimensions, scope and administration.	4	To know the coverage and administration of GST	Lecture Interaction	Short test
	2	Effect GST on Indian Economic growth, features and types of GST	3	To know the features and components of GST	Lecture with PPT.	Open book test.

	3	Advantages and disadvantages of GST, exemption under GST, definition of various terms under GST Act	5	To explain the importance and benefits of GST	Lecture with PPT.	Online assignment
	4	Taxable event under GST, provisions related to levy and collection,	2	To gain knowledge about taxation under GST	Lecture with PPT.	Quiz
	5	Composite supply and Mixed supply, meaning, liability and reverse charges	3	To know about supply, liability and reverse charges	Lecture Discussion	Formative assessment
	6	Time and Value of supply- Supply, supplier, recipient, time limit for issuing tax invoice,	4	To know about time and value of supply	Lecture Discussion	Asking questions

III	GST Registration Procedure					
	1	Persons liable for registration, persons exempt from registration, notified category of persons and compulsory registration	4	To gain knowledge about persons who is liable for registration	Lecture Interaction	Group discussion
	2	Procedure for registration, procedure for issuance of registration certificate, separate registration for multiple business and cancellation of registration	4	To know about the registration procedures under GST	Lecture with PPT.	Online assignment

	3	Tax invoice in respect of goods and services, contents, GST rates,	3	To understand the GST rates and tax invoice	Lecture Interaction	Open book test.
	4	Input Tax Credit, meaning, eligibility and conditions, exemption, due date, penalty and simple problems	4	To analyse the method of calculating ITC	Lecture with PPT.	Short test

IV		Integrated Goods and Service Tax				
	1	IGST, meaning, definition, scope and levy of tax	4	To know about IGST	Seminar	Formative assessment
	2	Time and value of supply, Inter-state supply and intra-state supply, location of supplier and recipient	4	To understand inter and intra-state supply	Seminar	Short test
	3	Input Tax Credit for IGST, zero rated supply, refund of taxes in case of zero rated supply	3	To know about ITC and zero rated supply	Seminar through PPT.	Snap test
	4	Simple problems	3	To analyse the ITC through problems	Workout the problems on the board and explain the procedure	Oral test

V		Customs Act 1962				
	1	Customs Act, Introduction, nature, levy and collection of duty and taxable event	3	To know about Customs Act	Seminar	Formative assessment
	2	Territorial waters of India, Indian customs waters, valuation of goods and types of customs duty	3	To understand about futures and options.	Seminar through PPT.	Short test

	3	Prohibition on importation and exportation of goods, import and export procedures and exemptions from customs duty	3	To get an basic insight into import and export	Seminar through PPT.	Snap test
	4	Inclusions and exclusions and simple problems	4	To know the exemptions under Customs Act	Workout the problems on the board and explain the procedure	Group discussion

Course instructor: S. Merlin Vista

Head of the Department: Dr.C.K.Sunitha.

Semester: IV

Name of the course: International Business

Subject Code: PA 1743

Teaching Plan

Unit	Modules	Topics	Lecture hours	Learning outcome	Pedagogy	Assessment/ Evaluation
I	Foreign Exchange Market					
	1	Functions, methods, Dealings: Spot and forward exchanges, Forward exchange rate, Futures, Options, Swap, and Arbitrage.	4	To understand the functions, concept of financial exchange market.	Lecture Interaction	Evaluation through: Test
	2	Exchange Control: Features, objectives, Methods, Merits and Demerits, Exchange Rate System: Fixed Exchange Rate, Flexible Exchange Rate, Causes.	5	To understand exchange control and exchange rate system	Lecture Discussion	Snap test
	3	Exchange Rate Classification.	2	To know the exchange rate classification.	Lecture Discussion	Quiz

	4	Devaluation, Convertibility of Rupee.	2	To understand Devaluation and Convertibility of Rupee.	Lecture With PPT.	Online assignment Formative assessment
	5	Currency Exchange Risk, Types: Economic Exposure, Accounting Exposure.	3	To know the meaning of currency exchange risk and the types of currency exchange risk.	Lecture Discussion	

II Balance of Payment & Indian Monetary System						
	1	Balance of payments, Components.	2	To know the balance of payments and its components.	Lecture Interaction	Evaluation through: Test
	2	BOP Disequilibrium, Correction of Disequilibrium, Causes, remedies, Suggestion.	3	To know the causes and remedies of disequilibrium.	Lecture with PPT.	
	3	International monetary system, Bretton Wood System, Break down.	3	To understand the IMS and Bretton Wood System.	Lecture with PPT.	Open book test.
	4	Present IMS, International Liquidity: Problems, Measures, Special Drawing Rights: Features, Uses, Critical Appraisal.	3	To gain knowledge in International Liquidity and SDR.	Lecture with PPT.	
	5	Creation of SDRs - SDR and International liquidity European Monetary system (EMS), European Currency unit (ECU), EURO: Impact, Implication for India.	4	To gain knowledge about SDR, ECU and EURO	Lecture Discussion	Online assignment

						Formative assessment
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III Regional Economic Integration & Export Procedure						
	1	Rationale, types of integration, European Union, Indo, EU trade.	3	To know about Rationale and its types, EU trade.	Lecture Interaction	Evaluation through: Test
	2	Other regional grouping, Advantages of regional grouping, Economic integration of developing countries, South, South Cooperation: Rational, functional areas of cooperation.	4	To understand other regional grouping, Economic integration developing of developing countries and SSC.	Lecture with PPT.	
	3	South Asian Association for Regional Cooperation (SAARC): Objectives, principles, organization, achievements.	3	To gain knowledge about SAARC.	Lecture Interaction	Snap test.
	4	SAARC Preferential Trading Arrangements (SAPTA), Features - South Asian Free Trade Area (SAFTA), North American Free Trade Area (NAFTA), Association of South East Asian Nation (ASEAN).	3	To understand SAPTA, SAFTA, NAFTA and ASEAN.	Lecture with PPT.	Quiz
	5	Preliminaries - Export Documents: Documents related to Goods, Certificate related to Shipment, Document related to Payment and Inspection.	2	To gain knowledge about preliminaries and other documents related to export.		Formative assessment

IV	International Financial Institution
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	1	International Monetary Fund (IMF): Origin, objectives, function, organization, structure - workings of the fund.	3	To understand the concept, importance of IMF.	Seminar	Evaluation through: Test Open book test. Formative assessment
	2	The World Bank (IBRD): Functions, membership, organization, lending activities, other activities, International Development Association (IDA), International Finance Corporation (IFC): objectives, types of assistance.	4	To understand about IBRD and its affiliates.	Seminar	
	3	World Trade Organization (WTO): structure objectives, functions, workings - Asian Development Bank (ADB): functions, objectives.	5	To analyse the performance WTO and ADB	Seminar through PPT.	
	4	The UN Conference of Trade And Development (UNCTAD): Origin, Objectives, organization, function - New International Economic Order (NIEO): Objectives, Implementation.	3	To understand UNCTAD and NIEO	Seminar through PPT.	

V	Multinational Corporation and Euro Dollar Market					
	1	Features, classification, role of MNC in Developing Countries, merits, demerits, importance.	4	To know about MNCs features, classification, importance and demerits.	Seminar	Evaluation through: Test Snap test.
	2	Dominance of MNC and Global economy: benefits, problems, perspective.	3	To understand Dominance of MNC and its benefits and problem.	Seminar through PPT.	

	3	Code of conduct, MNC in India.	3	To understand the code of conduct of MNC and the role of MNC in India.	Seminar through PPT.	Formative assessment
	4	Euro Dollar, Euro Dollar market: origin, growth, features, benefits, role of International Financial System, Shortcomings of the Euro Dollar Market.	4	To know the information related to Euro Dollar and Euro Dollar Market.	Seminar through PPT.	

Course instructor: Mrs.R.Sree Devi.

Head of the Department: Dr.C.K.Sunitha.

Semester –IV

Name of the course: Business Ethics Sub.

Code : PA1744

Teaching Plan

Unit	Modules	Topics	Lecture hours	Learning outcome	Pedagogy	Assessment/ Evaluation
I	Nature of Business Ethics					
	1	Meaning , Definition, Religion and Ethics , Moral and Ethics	3	To understand the religion and morals ethics	Lecture Interaction	Evaluation through: Test
	2	Ethics and Management, Relationships Between ethics and Business Management	4	To understand Relationships Between ethics and Business Management	Lecture Discussion	
	3	Ethics In Business, Nature of Business Ethics and Values	4	To know the values of ethics	Lecture Discussion	Snap test
	4	Importance of Ethics in Business.	2	To understand Importance of Ethics in Business	Lecture Interaction	Quiz
						Online

						assignment
						Formative assessment

II	Values for Managers					
	1	Need for Business Ethics – Universal Criteria	2	To know the Need for Business Ethics	Lecture Interaction	Evaluation through: Test
	2	Business Competition and Ethics - Ethical Problems Faced by Managers	3	To know the Ethical Problems Faced by Managers	Lecture with PPT.	
	3	Ethical performance encouraged - Managerial Performance -	3	To understand Ethical and Managerial performance encouraged	Lecture with PPT.	Open book test.
	4	Goodness Courage and Self Discipline - Value Driven Stake Holder Management - Management thought As per Indian Ethics	5	To gain knowledge in Value Driven Stake Holder Management.	Lecture with PPT.	Quiz
	5	Management in Indian Companies - Industry Environment - Corporate Culture – Individual Characteristics.	5	To gain knowledge about Management in Indian Companies	Lecture Discussion	Online assignment
						Formative assessment

III	Managing Ethics
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	1	Building a Value System - Codes of Ethics - Spiritual Qualities	3	To know about Rationale and its types, EU trade.	Lecture Interaction	Evaluation through: Test
	2	Walk to the Talk- Setting Standards From Top - Social Responsibility of Business.	3	To understand other Social Responsibility of Business.	Lecture with PPT.	
	3	Encouraging Ethical Behavior in an Organisation - Role of Laws and Enforcement - Right and Stakeholders - Goal Setting	3	To gain knowledge about	Lecture Interaction	Snap test.
	4	Rules and enforcement - Legal Compliance Strategy – Ethics Committees - Training Programmes in Ethics - Training on Job and Surveys	5	To understand Ethics Committees and Training Programmes in Ethics	Lecture with PPT.	Quiz
	5	Regular Meeting, Ethics Audit and Bench Marking, Ethics Suggestions Schemes.	3	To gain knowledge about Ethics Audit and Bench Marking		Formative assessment

IV	: Ethical values and Decision Making Process					
	1	Factors Influencing Business Ethics- Universal Criteria -	3	To understand the Factors Influencing Business Ethics .	Seminar	Evaluation through: Test
	2	Decision Process in Competitive Pressures - Ethical Decision Making -	4	To understand Ethical Decision Making	Seminar	
	3	Obedience to Authority - Ethical Decision Dilemmas	3	To analyse the Ethical Decision Dilemmas	Seminar through PPT.	Open book test.

	4	Technology Revolution and Ethics - Conflict Resolution.	3	To understand Technology Revolution and Ethics	Seminar through PPT.	Formative assessment
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V	Ethics in Global Business					
	1	Global Business and Ethics – IT and Ethics	4	To know about MNCs features, classification, importance and demerits.	Seminar	Evaluation through: Test
	2	Ethics in E.Commerce, BPO, BT	3	To understand Ethics in E.Commerce	Seminar through PPT.	Snap test.
	3	Healthcare and pharmaceutical Business	3	To understand the Healthcare and pharmaceutical Business	Seminar through PPT.	
	4	Global Business and Ethical Convergence	4	To know the information related to Global Business and Ethical Convergence	Seminar through PPT.	Formative assessment

Course instructor: M.Charles Dayana

Head of the Department: Dr.C.K.Sunitha.

Semester –IV

Name of the course: Financial Institutions and Markets Subject
Code: PA1745
Teaching Plan

Unit	Modules	Topics	Lecture hours	Learning outcome	Pedagogy	Assessment / Evaluation
I	Financial system and Financial markets					
	1	Financial system- Functions, Financial concepts, Financial assets, Financial intermediaries.	5	To understand the functions, concept of financial system.	Lecture Interaction	Evaluation through: Test Snap test
	2	Financial markets, Financial rates of return, Financial instruments, Financial system and economic development.	5	To understand financial markets, Rates of return and economic development.	Lecture Discussion	Quiz Online assignment
	3	Money market, Features and Importance.	2	To know the features and importance of money market.	Lecture Discussion	Formative assessment
	4	Features of a developed money market, Deficiencies of Indian money market.	2	To understand features and deficiencies of money market.	Lecture with PPT.	
	5	Recent developments, Money market Vs. Capital market.	2	To know the difference between Money market and Capital market.	Lecture Discussion	

II	Commercial Banks
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	1	Commercial Banks- Management of reserves and Creation of credit.	2	To know the Commercial banks reserves and creation of credit.	Lecture Interaction	Evaluation through: Test
	2	Special role of banks and Liabilities of banks.	3	To know the special role of banks and its liabilities.	Lecture with PPT.	Open book test.
	3	Types of deposits- Factors affecting composition of bank deposits-Other liabilities.	5	To understand the types, factors and other liabilities of banks.	Lecture with PPT.	Quiz
	4	Banking assets, Investments, Bank credit.	2	To gain knowledge about banking assets and investments.	Lecture with PPT.	Online assignment
	5	Recent policy developments regarding bank credit, Factoral and occupational distribution of bank credit.	3	To understand recent developments regarding bank credit.	Lecture Discussion	Formative assessment

III	Development Banks					
	1	Industrial Financial Corporation of India (IFCI)-Industrial Credit and Investment Corporation of India (ICICI)	4	To know about IFCI and ICICI.	Lecture Interaction	Evaluation through: Test
	2	Industrial Development Bank of India (IDBI)-Industrial Reconstruction Bank of India (IRBI)	4	To understand IDBI and IRBI.	Lecture with PPT.	Snap test. Quiz
	3	Small Industries Development Bank of India (SIDBI)-Export. Import Bank of India (EXIM Bank)	5	To gain knowledge about SIDBI and EXIM bank.	Lecture Interaction	Formative assessment

					with PPT.	
V	4	State Financial Corporation's (SFCs). Derivatives	2	To understand SFCs.	Lecture	
	1	Kinds of Financial Derivatives- Forwards.	4	To know about forwards.	Seminar	Evaluation through: Test
	2	Futures, Options.	3	To understand about futures and options.	Seminar through PPT.	Snap test.
	3	Swaps, Importance of Derivatives, Inhibiting factors, Recent developments.	3	To analyse swaps, importance as well as recent developments.	Seminar through PPT.	Formative assessment
	4	Eligibility conditions, Investors protection, Currency derivatives, Indian scenario.	4	To know the eligibility conditions and the currency derivatives.	Seminar through PPT.	

IV	Mutual Funds					
	1	Concept, Scope, Importance, Organisation and Operation of the fund	4	To understand the concept, importance of mutual funds.	Seminar	Evaluation through: Test
	2	Types or Classification of funds.	4	To know the types of funds.	Seminar	Open book test.
	3	Performance evaluation of mutual funds, Risk involved in mutual funds, Mutual funds in India.	5	To analyse the performance and risk associated with mutual funds.	Seminar through PPT.	Formative assessment
	4	Mutual funds abroad, Reasons for slow growth of mutual funds.	2	To understand the reason for the slow growth of mutual funds.	Seminar through PPT.	