

# ALAGAPPA UNIVERSITY

(Accredited with A+ Grade by NAAC (CGPA: 3.64) in the Third Cycle),  
Graded as Category-I University and granted autonomy by MHRD-UGC)

## DIRECTORATE OF COLLABORATIVE PROGRAMMES



### **B.Com. Shipping and Logistics**

Regulations and Syllabus

[For those who join the Course in July 2023 and after]

CHOICE BASED CREDIT SYSTEM

## **GENERAL INSTRUCTIONS AND REGULATIONS**

**B.Com. Shipping & Logistics** conducted by Alagappa University, Karaikudi, Tamil Nadu through its Collaborative Institution.

Applicable to all the candidates admitted from the academic year **2023** onwards.

**1. Eligibility:**

A pass in Higher Secondary Examination (HSC) for admission to **B.Com. Shipping & Logistics**.

**2. For the Degree:**

The candidates shall have subsequently undergone the prescribed programme of study in a institute for not less than three academic years, passed the examinations prescribed and fulfill such conditions as have been prescribed therefore.

**3. Duration of the course:**

The course shall extend over a period of **Three years** under Semester pattern.

**4. Standard of Passing and Award of Division:**

- a. Students shall have a minimum of 40% of total marks of the University examinations in each subject. The overall passing minimum is 40% both in aggregate of Continuous Internal Assessment and external in each subject.
- b. The minimum marks for passing in each theory / Lab course shall be 40% of the marks prescribed for the paper / lab.
- c. A candidate who secures 40% or more marks but less than 50% of the aggregate marks prescribed for three years taken together, shall be awarded **THIRD CLASS**.
- d. A candidate who secures 50% or more marks but less than 60% of the aggregate marks prescribed for three years taken together, shall be awarded **SECOND CLASS**.
- e. A candidate who secures 60% or more of the aggregate marks prescribed for three years taken together, shall be awarded **FIRST CLASS**.
- f. Only Part-III subjects were considered for the ranking.
- g. The Practical / Project shall be assessed by the two examiners, by an internal examiner and an external examiner.

**5. Continuous internal Assessment:**

- a. Continuous Internal Assessment for each paper shall be by means of Written Tests, Assignments, Class tests and Seminars
- b. **25 marks** allotted for the Continuous Internal assessment is distributed for Written Test, Assignment, Class test and Seminars.
- c. One Internal Tests of 2 hours duration may be conducted during the semester for each course / subject and the best marks may be considered and one Model Examination will be conducted at the end of the semester prior to University examination. Students may be asked to submit at least five assignments in each subject. They should also participate in Seminars conducted for each subject and marks allocated accordingly.
- d. Conduct of the continuous internal assessment shall be the responsibility of the concerned faculty.
- e. The continuous internal assessment marks are to be submitted to the University at the end of every year.
- f. The valued answer papers/assignments should be given to the students after the valuation is over and they should be asked to check up and satisfy themselves about the marks they have secured.
- g. All mark lists and other records connected with the continuous internal assessments should be in the safe custody of the institution for at least one year after the assessment.

#### 6. Attendance:

Students must have earned 75% of attendance in each course for appearing for the examination.

Students who have earned 74% to 70% of attendance to be applied for condonation in the prescribed form with the prescribed fee.

Students who have earned 69% to 60% of attendance to be applied for condonation in the prescribed form with the prescribed fee along with the medical certificate.

Students who have below 60% of attendance are not eligible to appear for the examination. They shall re-do the semester(s) after completion of the programme.

#### 7. Examination:

Candidate must complete course duration to appear for the university examination. Examination will be conducted with concurrence of Controller of Examinations as per the Alagappa University regulations. **University may send the representatives as the observer during examinations.** University Examination will be held at the end of the each semester for duration of 3 hours for each subject. Certificate will be issued as per the AU regulations. **Hall ticket will be issued to the 1<sup>st</sup> year candidates and upon submission of the list of enrolled students along with the prescribed course fee subsequent 2<sup>nd</sup> and 3<sup>rd</sup> year hall tickets will be issued.**

#### 8. Question Paper pattern:

Maximum: 75 Marks	Duration: 3Hours
Part A - Short answer questions with no choice	: 10 x 02=20
Part B –Brief answer with either or type	: 05 x 05=25
Part C- Essay – type questions of either or type	: 03 x 10=30

#### 9. Miscellaneous

- Each student possesses the prescribed text books for the subject and the workshop tools as required for theory and practical classes.
- Each student is issued with an identity card by the University to identify his / her admission to the course
- Students are provided library and internet facilities for development of their studies.
- Students are to maintain the record of practicals conducted in the respective laboratory in a separate Practical Record Book and the same will have to be presented for review by the University examiner.
- Students who successfully complete the course within the stipulated period will be awarded the degree by the University.
- The Internship / Project (any other viva-voce) where external examiner is assigned from the university, there may be changes in the exam dates as per the availability of the External Examiner.

#### 10. Fee structure

Course fee shall be as prescribed by the University and 50% of the course fee should be disbursed to University. Special fees and other fees shall be as prescribed by the Institution and the fees structure must be intimated to the University. Course fees should be only by Demand draft / NEFT and AU has right to revise the fees accordingly.

**Semester Pattern**

Pattern	Course Fee payment deadline
Semester	Fee must be paid before 10 <sup>th</sup> September of the academic year

**11. Other Regulations:**

Besides the above, the common regulation of the University shall also be applicable to this programme.

**B. Com., (Shipping & Logistics) - 804**

Sem	Part	Course Code	Courses	Title of the Paper	T/P	Cr	Hrs/ Week	Int	Ext	Total
I	I	60711T/ 11H/ 11F	T/OL	Tamil /Other Languages-I	T	3	6	25	75	100
	II	60712	E	General English-I	T	3	6	25	75	100
	III	60713	CC	Principles of Accountancy	T	5	5	25	75	100
		60714	CC	Business Organization & Office Management	T	5	5	25	75	100
		60715	Allied	Principles of Management	T	4	4	25	75	100
	IV	60716	SEC -I	Value Education	T	2	2	25	75	100
				Library			2			
				<b>Total</b>		<b>22</b>	<b>30</b>	<b>150</b>	<b>450</b>	<b>600</b>
II	I	60721T/H/F/M/ TU/A/S	T/OL	Tamil/Other Languages-II	T	3	4	25	75	100
	II	60722	E	General English-II	T	3	4	25	75	100
	III	60723	CC	Financial Accounting	T	5	5	25	75	100
		60724	CC	Principles of Marketing	T	5	5	25	75	100
		60725	CC	Mathematics for Business	T	5	5	25	75	100
		60726	Allied	Economic Analysis	T	4	4	25	75	100
	IV	60727	SEC -II	Environmental Studies	T	2	2	25	75	100
				Library			1			
				<b>Total</b>		<b>27</b>	<b>30</b>	<b>175</b>	<b>525</b>	<b>700</b>
III	I	60731T/H/F/M/ TU/A/S	T/OL	Tamil/Other Languages-III	T	3	3	25	75	100
	II	60732	E	General English-III	T	3	3	25	75	100
	III	60733	CC	Fundamentals of Logistics	T	5	5	25	75	100
		60734	CC	Higher Financial Accounting	T	5	5	25	75	100
		60735	CC	Introduction to Shipping	T	5	5	25	75	100
		60736	Allied	Commercial Law	T	4	5	25	75	100
	IV	60737	SEC -III	Entrepreneurship	T	2	2	25	75	100
		60738A 60738B	NME	1. Constitution of India 2. Adipadai Tamil	T P	2 2	2 2	25 25	75 75	100 100
				<b>Total</b>		<b>29</b>	<b>30</b>	<b>200</b>	<b>600</b>	<b>800</b>
IV	I	60741T/H/F/M/ TU/A/S	T/OL	Tamil/Other Languages-IV	T	3	4	25	75	100
	II	60742	E	General English-IV	T	3	4	25	75	100
	III	60743	CC	Corporate Accounting	T	4	4	25	75	100
		60744	CC	Port Management	T	4	4	25	75	100
		60745	CC	Banking Theory	T	4	4	25	75	100
		60746	CC	Liner Trade	T	4	4	25	75	100
		60747	Allied	Business Taxation	T	4	4	25	75	100
				NME- II						
	IV	60748A 60748B	NME	1. Business Communication 2. Advance Tamil	P T	2 2	2 2	25 25	75 75	100 100
				<b>Total</b>		<b>28</b>	<b>30</b>	<b>200</b>	<b>600</b>	<b>800</b>
V	III	60751	CC	Customs Law	T	5	5	25	75	100
		60752	CC	Warehousing and Inventory Management	T	5	5	25	75	100

		60753	DSE I	Transportation & Distribution Management	T	4	4	25	75	100
		60754	DSE II	Company Law and Secretarial Practice	T	4	4	25	75	100
		60755	DSE III	Business Application Software	P	4	4	25	75	100
		60756	DSE IV	E – Logistics	T	4	4	25	75	100
			others	Library / /Yoga etc			4	-	-	-
				<b>Total</b>		<b>26</b>	<b>30</b>	<b>150</b>	<b>450</b>	<b>600</b>
VI	III	60761A 60761B		Project Viva Voce/ Internship	PR/ I	8	30	50	150	200
				<b>Total</b>		<b>8</b>	<b>30</b>	<b>50</b>	<b>150</b>	<b>200</b>
				<b>Grand Total</b>		<b>140</b>	<b>180</b>	<b>925</b>	<b>2775</b>	<b>3700</b>

I – Semester					
Core	Course Code: 60713	Principles of Accountancy	T	Credits: 5	Hours/ Week : 5
Pre – requisite	Basic knowledge in Accountancy		Syllabus revised		2023 - 24
Course Objectives	1. To enable the students to learn principles and concepts of Accountancy. 2. On successful completion of this course, the student should have understood Concepts and conventions of Accounting. Basic Accounting framework				
Unit – I	Fundamentals of Book Keeping – Accounting Concepts and Conventions – Journal – Ledger – Subsidiary books – Trial balance.				
Unit - II	Final accounts of a sole trader with adjustments – Errors and rectification				
Unit – III	Bill of exchange- Accommodation bills – Average due date – Account current.				
Unit – IV	Accounting for consignments and Joint ventures				
Unit - V	Bank Reconciliation statement – Receipts and Payments and income and expenditure account and Balance sheet – Accounts of professionals. <b>Note:</b> Distribution of Marks between problems and theory shall be 80% and 20%.				
<b>References:</b> 1. N.Vinayakam, P.L.Mani, K.L.Nagarajan – <i>Principles of Accountancy</i> – S.Chand& Company Ltd., 2. T.S.Grewal – <i>Introduction to Accountancy</i> -S.Chand& Company Ltd., 3. R.L.Gupta, V.K.Gupta, M.C.Shukla – <i>Financial Accounting</i> – Sultanchand& sons 4. T.S.Grewal, S.C.Gupta, S.P.Jain – <i>Advanced Accountancy</i> -Sultanchand& sons 5. K.L.Narang, S.N.Maheswari - <i>Advanced Accountancy</i> -Kalyani publishers 6. S.K.Maheswari, T.S.Reddy - <i>Advanced Accountancy</i> -Vikas publishers 7. A.Murthy - <i>Financial Accounting</i> – MarghamPublis hers 8. P.C.Tulsian - <i>Advanced Accountancy</i> – Tata McGraw Hill Companies. 9. A.Mukherjee, M.Hanif– <i>Modern Accountancy. Vol.I</i> - Tata McGraw Hill Companies					
<b>Related Online Contents</b> [MOOC, SWAYAM, NPTEL, Websites, Other Online resources etc.] 1) <a href="https://www.bing.com/search?PC=U523&amp;q=principles+of+accounting+lecture+notes+pdf&amp;first=11&amp;FORM=PERE#">https://www.bing.com/search?PC=U523&amp;q=principles+of+accounting+lecture+notes+pdf&amp;first=11&amp;FORM=PERE#</a> 2) <a href="https://www.bing.com/search?q=principles+of+accountancy+swayam+notes&amp;qs=NWU&amp;pq=principles+of+accountancy+swayam+notes&amp;sc=1038&amp;cvid=C2F0B455F5724BABB04ED049FC405BDA&amp;FORM=QBRE&amp;sp=1#">https://www.bing.com/search?q=principles+of+accountancy+swayam+notes&amp;qs=NWU&amp;pq=principles+of+accountancy+swayam+notes&amp;sc=1038&amp;cvid=C2F0B455F5724BABB04ED049FC405BDA&amp;FORM=QBRE&amp;sp=1#</a> 3) <a href="https://youtu.be/FFC7fYpnC0M">https://youtu.be/FFC7fYpnC0M</a>					
<b>Course Outcomes:</b>					<b>Knowledge Level</b>
CO1	Recalling Accounting Concepts and Conventions and use Accounting rules to record business transactions in the form of Journal, Ledger, subsidiary books and preparation of Trial Balance.				K2
CO2	Understanding the steps involved in locating errors and prepare them to K3 understand the preparation of final				K2

	accounts for sole traders.	
CO3	Outline the concepts of Bills of exchange, Average due date and Account Current	K3
CO4	Examine the concepts of consignment and joint venture.	K4
CO5	Analyze the bank reconciliation statement, Receipts and payments, Income and expenditure and Balance sheet and accounting for professionals to enhance the knowledge.	K5



I – Semester					
Core	Course Code: 60714	BUSINESS ORGANISATION AND OFFICE MANAGEMENT	T	Credits: 5	Hours/ Week : 5
Pre – requisite	Basic knowledge in Management		Syllabus revised		2023 - 24
Course Objectives	1. To enable the students to learn principles and concepts of Business. 2. On successful completion of this course, the student should have understood Nature and types of business organizations. Process of decision-making.				
Unit – I	Nature and scope of Business, Forms of Business Organization – Sole Trader, Partnership firms, Companies and Co-operative Societies – Public Enterprise.				
Unit - II	Location of Business – Factors influencing location, localization of industries – Size of forms, Sources of Finance – Shares, Debentures, Public Deposits, Bank Credit and Trade Credit – Relative Merits and Demerits.				
Unit – III	Stock Exchange - Functions – Procedure of Trading – Functions of SEBI – DEMAT of shares- Trade Association-Chamber of Commerce.				
Unit – IV	Office – Its functions and significance – Office layout and office accommodation – Filing and Indexing				
Unit - V	Office machines and equipments – Data Processing Systems – EDP –Uses and Limitations – Office Furniture.				

**Books for Reference:**

1. Y.K.Bhushan – Business Organisation and Management – Sultanchand& sons
2. Shukla - Business Organization and Management –S.Chand& Company Ltd.,
3. Saksena – Business Administration and Management – SahityaBhavan
4. Singh.B.P& Chopra - Business Organisation and Management –DhanpatRai& sons
5. R.K.Chopra – Office Management – Himalaya Publishing House
6. J.C.Deneyer - Office Management
7. Chatterjee – Modern Business

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

- 1)[http://ugcmooocs.inflibnet.ac.in/ugcmooocs/view\\_module\\_pg.php/389](http://ugcmooocs.inflibnet.ac.in/ugcmooocs/view_module_pg.php/389)
- 2) <https://www.youtube.com/watch?v=rqoMeEAFxMo>
- 3) <https://sol.du.ac.in/SOLSite/Courses/UG/StudyMaterial/02/Part1/BOM/English/SM-1.pdf>

<b>Course Outcomes:</b>		<b>Knowledge Level</b>
CO1	Understanding the concepts of business and its forms of organizations involved in sole trader, partnership firms, companies and co-operative societies and public enterprise.	CO1
CO2	Remembering office functions, layout and accommodation.	CO2
CO3	Outlining office equipments and EDP.	CO3
CO4	Explaining the functioning of stock exchanges SEBI, DEMAT of shares.	CO4
CO5	Analyzing the business factors which are involved in sources of finance.	CO5

## I – Semester

Allied	Course Code: 60715	PRINCIPLES OF MANAGEMENT	T	Credits: 4	Hours/ Week 4
Pre – requisite	Basic knowledge in Management			Syllabus revised	2023 - 24
Course Objectives	1. To enable the students to know the theories/concepts about management 2. To make the students to understand the elements of effective management. 3. On successful completion of this course, the students will get an opportunity to examine and apply appropriate theories and / concepts about managing in business effectively.				
Unit – I	Definition of Management – Management and Administration – Nature and Scope of Management - Functions of Management - Contribution of F.W. Taylor – HenryFayol– Mary Parker Follet – Mc Gregor and Peter F. Drucker.				
Unit - II	Planning – Meaning – Nature and Importance of Planning – Planning promises – Methods and Types of plans – Decision Making.				
Unit – III	Organization – Meaning, Nature and Importance – Process of Organization – Principles of Sound Organization – Organization Structure – Span of Control – Organization Chart - Departmentation – Delegation and Decentralization – Authority relationship Line, Functional and Staff.				
Unit – IV	Motivation – Need – Determinants of behavior – Maslow’s Theory of Motivation – Motivation Theories in Management – X, Y and Z theories – Leadership styles – MBO – Management by Exception.				
Unit - V	Communication in Management – Co-Ordination – Need and Techniques – Control – Nature and process of Control – Techniques of Control.				
<b>Books for Reference:</b> 1. Principles of Management- Koontz and O’Donald 2. Business Management- Dinkar - Pagare 3. The Principles of Management- Rustom S. Davan 4. Business Organization and Management- Y. K. Bhushan 5. Business Management- Chatterjee					
<b>Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]</b> 1. <a href="file:///C:/Users/welcome/Downloads/Principles%20of%20Management%20(%20PDFDrive%20).pdf">file:///C:/Users/welcome/Downloads/Principles%20of%20Management%20(%20PDFDrive%20).pdf</a> 2. <a href="https://resources.saylor.org/wwwresources/archived/site/textbooks/Principles%20of%20Management.pdf">https://resources.saylor.org/wwwresources/archived/site/textbooks/Principles%20of%20Management.pdf</a>					
<b>Course Outcomes:</b>					<b>Knowledge Level</b>
CO1	Explaining the concepts based on management and its features				CO1
CO2	Summarizing the principles and importance of planning				CO2
CO3	Interpreting various concepts based on organization and its element				CO3
CO4	Examining the determinants of behaviour and motivation theories				CO4
CO5	Understanding the need and techniques of communication in management				CO5

II – Semester					
Core	Course Code: 60723	Financial Accounting	T	Credits: 5	Hours/ Week : 5
Pre – requisite	Basic knowledge in Accounting		Syllabus revised		2023 - 24
Course Objectives	1. To provide basic knowledge in financial accounting concepts 2. On successful completion of this course the student should have: Knowledge in the practical applications of accounting				
Unit – I	Accounting for Depreciation – Depreciation Meaning- Causes -need and significance of depreciation- methods of providing depreciation- Straight line, Written down Value, Annuity, Sinking fund (Excluding changing method of Depreciation). Reserves and Provision.				
Unit - II	Investment accounts – Royalty excluding Sublease				
Unit – III	Single Entry system-meaning and features-Statement of affairs method and Conversion method				
Unit – IV	Departmental accounts – transfers at cost or selling price –Branch excluding foreign branches				
Unit - V	Hire purchase and installment systems including Hire Purchasing Trading account- Goods on sale or Return				
Books for Reference:  1. Advanced Accountancy - R.L.Gupta&M.Radhasamy 2. Advanced Accountancy - S.P.Jain&K.L.Narang 3. Advanced Accountancy - M.C.Shukla&T.S.Grewal 4. Financial Accounting -T.S.Reddy&A.Murthy 5. Advanced Accountancy – Part I - Dr. M.A. Arulanandam, Dr. K.S. Raman Himalaya Publications, New Delhi					
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.] 1)https://sol.du.ac.in/solsite/Courses/UG/StudyMaterial/02/Part1/FA/English/SM1.pdf 2) https://nios.ac.in/media/documents/Seccour224New/ch_12.pdf 3) www.accountinghub-online.com/accounting-for-hire-purchase					

Course Outcomes:		Knowledge Level
CO1	Describing the concepts based on depreciation and its methods in books of accounts.	K2
CO2	Outline about the nature of Investment and Royal excluding Sublease.	K2
CO3	Identifying the essential characteristics of single entry system.	K3
CO4	Applying the basic concepts of departmental and branch accounting.	K4
CO5	Familiarize the procedure relating to hire purchase and installment in books of accounts	K5

II – Semester					
Core	Course Code: 60724	Principles of Marketing	T	Credits: 5	Hours/ Week : 5
Pre – requisite	Basic knowledge in Marketing		Syllabus revised		2023 - 24
Course Objectives	1. To conceptualize an idea about marketing and related terms 2. To provide insight about various forms and types of marketing 3. To analyze various components of marketing channels 4. To understand various concepts relating to consumer behavior 5. To introduce the components of marketing mix 6. To understand the importance of retailing in today’s context 7. To understand emerging marketing trends and regulatory mechanisms				
Unit – I	Marketing –Definition of market and marketing-Importance of marketing –Modern Marketing Concept-Global Marketing –E-marketing –Tele marketing- Marketing Ethics - Career Opportunities in Marketing				
Unit - II	Marketing functions-Buying –Selling –Transportation –Storage – Financing –Risk Bearing –Standardisation – Market Information				
Unit – III	Consumer Behaviour –meaning –Need for studying consumer behavior-Factors influencing consumer behavior-Market segmentation – Customer Relations Marketing				
Unit – IV	Marketing Mix – Product mix –Meaning of Product –Product life cycle – BrandingLabelling-Price Mix-Importance-Pricing objectives - Pricing strategies – Personal selling and Sales Promotion -Place Mix-Importance of channels of distribution –Functions of middlemen – Importance of retailing in today’s context				
Unit - V	Marketing and Government –Bureau of Indian Standards –Agmark –Consumerism – Consumer Protecting – Rights of consumers- Green Marketing –Forward Trading in Commodities				
BOOKS FOR REFERENCE:					
1. Marketing Management - RajanSexena 2. Principles of Marketing - Philip Kotler &Gary Armstrong 3. Marketing Management - V.S. Ramasamy and Namakumari 4. Marketing -William G.Zikmund& Michael D’Amico 5. Marketing - R.S.N.Pillai&Bagavathi					
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]					
1. <a href="http://www.uobabylon.edu.iq/eprints/paper_12_19309_1049.pdf">http://www.uobabylon.edu.iq/eprints/paper_12_19309_1049.pdf</a> 2. <a href="http://www.himpub.com/documents/Chapter903.pdf">http://www.himpub.com/documents/Chapter903.pdf</a> 3. <a href="http://www.himpub.com/documents/Chapter903.pdf">http://www.himpub.com/documents/Chapter903.pdf</a>					

Course Outcomes:		Knowledge Level
CO1	Defining the various concepts and terms related to marketing	K2
CO2	Explaining about various marketing functions	K2
CO3	Understanding terms of consumer behaviour and examined about different concepts related to consumers.	K3
CO4	Identifying the marketing mix and its elements	K4
CO5	Understanding different provisions related to trends in emerging markets.	K5

## II – Semester

Core	Course Code: 60725	Mathematics for Business	T	Credits: 5	Hours: 5
Pre – requisite	Basic knowledge in Mathematics and Statistics for Business.			Syllabus revised	2023 - 24

Course Objectives	<ol style="list-style-type: none"> <li>Understand and apply basics of applications of mathematics in business</li> <li>Make the students to be ready for solving business problems using mathematical operations</li> <li>Provide basic conceptual knowledge on applications of statistics in business.</li> <li>Make the students to be ready for solving business problems using statistical operations.</li> <li>Give a detailed instruction of measurement of dispersion.</li> <li>Gain the knowledge on application of correlation and regression for business operations.</li> </ol>
Unit – I	Set Theory – Arithmetic and Geometric Series – Simple and Compound Interest - Matrix: Basic Concepts – Addition and Multiplication of Matrices – Inverse of a Matrix – Rank of Matrix - Solution of Simultaneous Linear Equations – Input-Output Analysis.
Unit - II	Meaning and Definition of Statistics – Collection of data — Primary and Secondary - Classification and Tabulation – Diagrammatic and Graphical presentation Measures of Central tendency – Mean, Median, Mode, Geometric Mean and Harmonic Mean – simple problems
Unit – III	Measures of Dispersion – Range, Quartile Deviation, Mean Deviation, Standard Deviation and Co-efficient of Variation. Skewness – Meaning – Measures of Skewness - Pearson's and Bowley's co-efficient of Skewness.
Unit – IV	Correlation – Meaning and Definition – Scatter diagram, Karl Pearson's co-efficient of Correlation, Spearman's Rank Correlation, Co-efficient of Concurrent deviation. Regression Analysis – Meaning of regression and linear prediction – Regression in two variables – Uses of Regression
Unit - V	Time Series – Meaning, Components and Models – Business forecasting – Methods of estimating trend – Graphic, Semi-average, Moving average and Method of Least squares – Seasonal Variation – Method of Simple average. Index Numbers – Meaning, Uses and Methods of construction – Un-weighted and Weighted index numbers – Tests of an Index number – Cost of living index number.

### References:

1. Navanitham, P.A,” Business Mathematics & Statistics” Jai Publishers ,Trichy-21
2. Sundaresan and Jayaseelan,” Introduction to Business Mathematics”, Sultanchand Co & Ltd, New Delhi
3. Sanchetti, D.C and Kapoor, V.K,” Business Mathematics” , Sultan chand Co & Ltd., New Delhi

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

1. <https://www.youtube.com/watch?v=BUE-XJEHp7g>
2. <https://www.youtube.com/watch?v=0s4mKbkYJPU&t=1s>
3. <https://www.youtube.com/watch?v=Dxcc6ycZ73M>

Course Outcomes:		Knowledge Level
CO1	Understand the basic concepts of arithmetic and geometric series and different effective rates of interest for sinking fund, annuity and present value.	K2
CO2	Recall the basic concepts of addition and multiplication analysis and	K2
CO3	Execute correlation and regression analysis	K3
CO4	Analyze Weighted Index Numbers	K4
CO5	Evaluate Seasonal variation and methods of Simple average Index Numbers	K5

II – Semester					
Allied	Course Code: 60726	Economic Analysis	T	Credits: 4	Hours: 4
Pre – requisite	Basic knowledge in Economics		Syllabus revised		2023 - 24
Course Objectives	1. To recall the fundamentals of micro economics 2. To get insight on law of demand, supply and theories of production 3. To analyse the pricing in different market structure 4. To know the theories on wages, rent, interest and profit.				
Unit – I	Scope of Methodology: Definition of Economics – Nature and Scope of Economics – Utility analysis – Law of diminishing utility – Law of Equi... Marginal utility – Indifference curve – Approaches of Economic Analysis – Methodology of Economics maximization and other objectives – Marshall’s utility Analysis – Law of Diminishing Marginal Utility – Social Responsibilities.				
Unit - II	Theory of consumer behavior: Demand Analysis – Demand Schedule – Law of Demand – Demand Curves – Elasticity of Demand – Consumer’s surplus – Analysis Schedule.				
Unit – III	Production – Factors of Production – Law of diminishing Returns – Law of variable proportions – Returns to scale – scale of production – Law of supply – Cost and Revenue – Concepts and Curves – Theory of production: Production Function – Factors of Production – Enterprise as a Factor.				
Unit – IV	Product pricing: Market Definition – Types – Equilibrium under perfect competition of Firm and Industry – Pricing – Pricing under perfect competition, Monopoly – Price Discrimination – Pricing under Monopolistic competition – Pricing under Oligopoly.				
Unit - V	Factor pricing – Marginal Productivity theory – Theories of wages, rent, interest and profit.				
<b>References:</b> 1. Principles of Economics - Seth M.L. 2. A Text Book of Economic Theory - Stonier and Hague 3. Macro Economics - Jhingan 4. Managerial Economics –varshneymaheswari 5. Economic Analysis - Lokanatha					
Related Online: 1. <a href="https://www.sciencedirect.com/topics/nursing-and-health-professions/economic-analysis">https://www.sciencedirect.com/topics/nursing-and-health-professions/economic-analysis</a> 2. <a href="https://a2znotes.com/bcom-1st-year-concepts-used-in-economic-analysis-notes-study-material/">https://a2znotes.com/bcom-1st-year-concepts-used-in-economic-analysis-notes-study-material/</a>					
<b>Course Outcomes:</b>					<b>Knowledge Level</b>
CO – 1	Understand The Fundamentals of Micro Economic And Theory Consumer Behaviour				K2
CO – 2	Understand the concepts of demand and elasticities of demand				K2
CO – 3	Understand theories of production, cost and revenue concepts				K3
CO – 4	Analyse the price and output determination under various market structures				K4
CO – 5	Acquire knowledge on theories of productivity and wages				K5



III– Semester					
Core	Course Code: 60733	Fundamentals of Logistics	T	Credits: 5	Hours: 5
Pre – requisite	Basic Knowledge of Logistics		Syllabus revised		2023 - 24
Course Objectives	1. The aim of this Lesson is to introduce to Logistics role in Economy / organizations in terms of effective logistics service to the customers. 2. To offer wide knowledge on the fundamentals of logistics business. The student is expected to understand the overall logistics services and during this process, he learns to plan / implement / control / cost effectiveness and storage. Thus fulfilling the objectives of Logistics				
Unit – I	Logistics Role in the Economy/Organization - Definition of Logistics-Objectives of Logistics-Functions of Logistics. Logistics and Customer Service - Definition of Customer Service Elements of Customer Service-Phases in Customer Service-Customer Retention				
Unit - II	Procurement and Outsourcing - Definition of Procurement/Outsourcing-Benefits of Logistics Outsourcing-Critical Issues in Logistics Outsourcing. Inventory Role and Importance of Inventory - Introduction-Role of Inventory-Importance of Inventory-Functions of Inventory Costs for holding Inventory-Reasons for Carrying Inventories-Inventory Levels-Need for Inventory Control. Inventory Management - Characteristics of Inventory-Need for Inventory and its Control-Importance of Inventory Management in Supply Chain-Types of Inventory-Types of Selective Inventory Control Techniques- Inventory Planning Models-Improvement Inventory Management				
Unit – III	Materials Management - Objectives of materials Management-Materials Planning-Purchasing-Basic Materials of Material Handling-Types of Material Handling Equipments-LASH Transportation - Participants in Transportation Decisions-Modes of Transportation-Factors Influencing Transport Economics-Documents in Transport Decision Making. Warehousing/Distribution - Functions of Warehouse-Benefits of Warehouse-Service Warehousing Alternatives-Warehouse Site Selection- Factors while initiating Warehouse Operations-Warehouse Management Systems				
Unit – IV	Packing and Materials Handling - Functions of Packaging-Communication-Packaging Cost Types of Packaging Material-Unitization-Containerization-Designing a Package-Factors affecting choice of Packaging Materials				
References:					
1. Fundamentals of Logistics Management (The Irwin/Mcgraw-Hill Series in Marketing), Douglas Lambert, James R Stock, Lisa M. Ellram, McGraw-hill/Irwin, First Edition, 1998.					
2. Vinod V. Sople (2009) Logistic Management (2nd Edn.) Pearson Limited.					
3. Logistics Management For International Business: Text And Cases, Sudalaimuthu& S. Anthony Raj, PHI Learning, First Edition, 2009.					
4. Fundamentals of Logistics Management, David Grant, Douglas M. Lambert, James R. Stock, Lisa M. Ellram, McGraw Hill Higher Education, 1997.					
5. Logistics Management, Ismail Reji, Excel Book, First Edition, 2008.					
Related Online					
1. <a href="https://www.academia.edu/28439603/FUNDAMENTALS_OF_LOGISTICS">https://www.academia.edu/28439603/FUNDAMENTALS_OF_LOGISTICS</a>					
2. <a href="https://docplayer.net/17885150-Fundamentals-of-logistics.html">https://docplayer.net/17885150-Fundamentals-of-logistics.html</a>					

<b>Course Outcomes:</b>		<b>Knowledge Level</b>
CO – 1	The student gets wider knowledge about Logistics Fundamentals	K2
CO – 2	The student learns to plan /implement/ control/cost effectiveness and storage.	K2
CO – 3	Obtain Various Knowledge relevant to Shipping Intermediaries	K3
CO – 4	Brief Knowledge about the Packing and Material Handling	K4
CO – 5	The Student Understand about overall Logistics Services.	K5



III – Semester					
Core	Course Code: 60734	Higher Financial Accounting	T	Credits: 5	Hours : 5
Pre – requisite	This course aims to enlighten the students on the Higher Financial Accounting procedures.		Syllabus revised		2023 - 24
Course Objectives	1.To enable the students to learn the basic concepts of Partnership accounting and allied aspects of accounting. 2. After the successful completion of the course the student should have a thorough knowledge on the accounting practice prevailing in partnership firms and other allied aspects				
Unit – I	Introduction- Admission of a Partner - Treatment of Goodwill - Revaluation of Assets and Liabilities - Calculation of Ratios for Distribution of Profits - Capital Adjustments.				
Unit - II	Retirement of Partner - Calculation of Gaining Ratio- Revaluation of Assets and Liabilities Treatment of Goodwill – Adjustment of Goodwill through Capital A/c only - Settlement of Accounts - Retiring Partner’s Loan Account with equal Instalments only.				
Unit – III	Dissolution - Insolvency of Partners- Garner Vs Murray- Insolvency of all Partners - Deficiency A/c -. Piecemeal Distribution - Proportionate Capital Method only.				
Unit – IV	Insolvency of Individuals and Firms – Fire Claims: Normal Loss – Abnormal Loss.				
Unit – V	Voyage Accounts - Human Resources Accounting and Inflation Accounting (Theory only). NOTE: Distribution of Marks: Theory - 20% and Problems- 80%				

**Reference:**

1. **S.P. Jain & K.L. Narang**, “Advanced Accounting”, KalyaniPublications, NewDelhi.
  2. **Reddy & Murthy**, “Financial Accounting”, MarghamPublications, Chennai,2004.
  3. **Dr. M. A. Arulanandam, Dr. K.S. Raman**, “Advanced Accountancy Part-I”, HimalayaPublication, New Delhi.
  4. **Gupta R.L. &RadhaswamyM.**,”Corporate Accounts “, Theory Method andApplication -13<sup>th</sup> Revised Edition 2006, Sultan Chand & Co., New Delhi
- Shukla M.C., Grewal T.S. & Gupta S.L.**, “Advanced Accountancy”, S. Chand &Co., NewDelhi.

**Related Online**

- 1.[http://ebooks.lpude.in/commerce/bcom/term\\_2/DCOM104\\_FINANCIAL\\_ACCOUNTING\\_II.pdf](http://ebooks.lpude.in/commerce/bcom/term_2/DCOM104_FINANCIAL_ACCOUNTING_II.pdf)
- 2 <https://ncert.nic.in/textbook/pdf/leac102.pdf>

<b>Course Outcomes</b>		<b>Knowledge Level</b>
CO – 1	Understanding the basic concepts of partner and procedures related to calculation of ratios.	K2
CO – 2	Acquiring the principle at the time of retirement in the books of partner	K1
CO – 3	Analysing dissolution and insolvency of firms and individuals.	K4
CO – 4	Evaluate the insolvency or loss of individuals or firms.	K5
CO – 5	Examine the concepts based on voyage, Human resource and inflation accounting.	K4

III – Semester					
Core	Course Code: 60735	Introduction to Shipping	T	Credits: 5	Hours: 5
Pre – requisite	To learn the Expertise in Maritime Trade and Documentation		Syllabus revised	2023 - 24	
Course Objectives	1. To comprehensive understand the Shipping Business 2. To learn the Proficiency in Chartering and Commercial Operations 3. To understand the Insight into Shipping Management and Maritime Geography 4. To understand the Financial and Legal Competence in Shipping				
Unit – I	The reasons for Sea Transport – Introduction – Why Ships – Different Shipping markets – Who Trades - Conclusion. The Supply of Ships – Brief History – Supply of Shipping – Why operate Ships – Protectionism – Ship Registration – Port State Control – Ship Classification				
Unit - II	The Ship – Tonnage & Load lines – Types of Ships The Dry Cargo Chartering market – Introduction – Chartering – Chartering Negotiations				
Unit – III	Liners – Introduction – The Development of Tankers & the Tanker Market – Types of tankers – Tanker Charter Parties - Negotiating Charter. Brief History of Liners – Containerization – Conferences & Freight Tariffs – Liner Documentation - Bill of Lading Terms & Conditions				
Unit – IV	The Practitioners in Shipping Business – The Institute of Chartered Ship Brokers – Ship Sale & Purchase – Ship Management. Maritime Geography – Introduction – Ocean & Seas – Ports – Geography of trade				
Unit - V	Accounts – Introduction – Accounting – Capital – Credit- management accounting – Cash Flow- Costs – Different types of Companies- Exchange Rates- Company accounts Law of Carriage – Introduction – Fundamentals of English Law – Arbitration – The Contract – Remedies for breach of Contract – TORT- Contracts Relating to the carriage of goods by sea – Liner Bill of Lading – the Hague Visby Rules – Hamburg rules – Agency- Breach of Warranty of Authority – Protection & Indemnity Associations				
References:					
1. Introduction to Shipping, Institute Of Chartered Shipbrokers, Witherby Seamanship International Ltd, 2nd Revised edition, 2009. 2. Shipping Biography Introduction: Jacob Kamm, Sean Connaughton, Gustaf Erikson, Robert Moran, Sir George Renwick, 1st Baronet, Llc Book, 1994. 3. Lambert M Surhone, Miriam T. Timpledon, Susan F. Marseken (2010) VdmVerlagDr.Mueller A & Co Ka					
Related Online Content :					
1. <a href="https://slideplayer.com/slide/6359103">https://slideplayer.com/slide/6359103</a> 2. <a href="https://www.studocu.com/row/document/university-of-kyrenia-girne-universitesi/maritime-management/introduction-to-shipping">https://www.studocu.com/row/document/university-of-kyrenia-girne-universitesi/maritime-management/introduction-to-shipping</a>					
Course Outcomes:				Knowledge Level	
CO1	Holistic Understanding of Shipping Industry			K2	
CO2	Proficient Chartering and Negotiation Skills			K2	
CO3	Mastery of Maritime Trade Dynamics			K3	
CO4	Comprehensive Shipping Management Insight			K4	
CO5	Financial and Legal Competence in Shipping Operations			K5	

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### III– Semester

Allied	Course Code: 60736	Commercial Law	T	Credits: 4	Hours: 5
Pre – requisite	This course aims to throw light on the various enactments pertaining to commercial activities and their significance.		Syllabus revised		2023 - 24
Course Objectives	1. To enable the students to understand the fundamentals of law relating to commercial activities. 2. On successful completion of this course, the student should be well versed in basic provisions regarding legal frame work governing the business world.				
Unit – I	Law – Meaning and objects – Mercantile law, meaning – Sources of contracts – Classification of contracts – Essentials of a valid contract – Offer, acceptance, legality of object and consideration – Void agreement.				
Unit - II	Capacity to contract – Free consent – Quasi contracts – Contingent contracts – Performance of contract – Discharge of contract – Remedies for breach of contract.				
Unit – III	Contract of Agency – Creation of Agency – Personal liability of an Agent – Agency by ratification – Conditions and effects – Termination of Agency.				
Unit – IV	Contract of indemnity and guarantee – Rights and Li abilities of surety – Discharge of surety – Bailment – Rights and Duties of bailor and bailee – Pledge by non-owners.				
Unit – V	Law of sale of goods – Distinction between sale and agreement to sell – Conditions and warranties to sell – Conditions and Warranties – Transfer of Ownership – Transfer of title by Non-owners – Performance of contract of sale – Rights and Duties of buyer – Rights of unpaid seller.				

#### **Books for Reference:**

1. N.D.Kapoor----- Business Laws – Sulthan Chand & So ns
2. R.S.N. Pillai and Bagavathy-----Business Laws- S.Chand& Co.,
3. M.C.Kuchhal---- Mercantile Law---Vikas Publications
4. K.R.Bulchandani----Business Law----Himalaya Publishing House
5. RoberBradgate -----Commercial Law-----Oxford University press

#### **Related Online Content:**

1 <https://legislative.gov.in/sites/default/files/A1872-09.pdf>

2 <https://www.acecollege.in/CITS Upload/Downloads/Books/1029 File.pdf>

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

III – Semester					
NME	Course Code: 60738A	Constitution of India	T	Credits: 2	Hours: 2
Pre – requisite	To know about Fundamental rights		Syllabus revised		2023 - 24
Course Objectives	1. To realize the significance of constitution of India and help them understand the basic concepts of Indian constitution. 2. To identify the importance of fundamental rights. 3. To understand the functioning of Union, State and Local Governments in Indian federal system.				
Unit – I	Making of Constitution - Constituent Assembly - Dr.RajendraPrasath - Dr.B.R.Ambedkar - Salient features - Fundamental Rights.				
Unit - II	Union Executive - President of India - Vice-President - Prime Minister - Cabinet – Functions.				
Unit – III	Union Legislature - Rajiya Sabha - Lok Sabha - Functions and Powers				
Unit – IV	Union Judiciary - Supreme Court - Functions - Rule of law				
Unit - V	State - Executive - Legislature – Judiciary				
References:					
1. Agharwal.R.C. - National Moment and Constitutional Development - New Delhi, 1977 2. Chapra B.R., Constitution of India, New Delhi, 1970 3. Rao B.V., Modern Indian Constitution, Hyderabad, 1975 4. NaniPalkhivala - Constitution of India, New Delhi, 1970 5. Krishna Iyer, V.R., Law and Justice, New Delhi, 2009					
Related Online Content:					
1. <a href="https://unacademy.com/content/upsc/study-material/polity/a-short-note-on-constitution-of-india/">https://unacademy.com/content/upsc/study-material/polity/a-short-note-on-constitution-of-india/</a> 2. <a href="https://byjus.com/free-ias-prep/constitution-of-india-an-overview/">https://byjus.com/free-ias-prep/constitution-of-india-an-overview/</a>					
Course Outcomes					Knowledge Level
CO – 1	Understand and explain the significance of Indian Constitution				K2
CO – 2	Understand the power and functions of various constitutional offices				K2
CO – 3	Comprehend the structure and philosophy of the Constitution				K3
CO – 4	Analyse the functions of Supreme Court and Rules of law				K4
CO – 5	Realise the power and functions of State governments in detail				K5

#### IV– Semester

Core	Course Code: 60743	Corporate Accounting	T	Credits: 4	Hours: 4
Pre – requisite	This course aims to enlighten the students on the accounting procedures followed by the Companies		Syllabus revised		2023 - 24
Course Objectives	1. To enable the students to be aware on the Corporate Accounting in conformity with the provisions of Companies Act. 2. After the successful completion of the course, the student should have a thorough knowledge on the accounting practices prevailing in the Corporate.				
Unit – I	Issue of shares: At Par , At Premium and At Discount - Forfeiture - Reissue – Surrender of Shares – Rights Issue - Underwriting				
Unit - II	Redemption of Preference Shares. Debentures – Issue – Redemption: Sinking Fund Method.				
Unit – III	Final Accounts of Companies - Calculation of Managerial Remuneration.				
Unit – IV	Valuation of Goodwill and Shares – Need – Methods of valuation of Goodwill and Shares.				
Unit – V	Liquidation of Companies - Statement of Affairs -Deficiency a/c. <b>NOTE Distribution of Marks : Theory - 20% Problems - 80%</b>				

#### Reference:

1. **S.P. Jain & K.L. Narang**, “Advanced Accounting”, Kalyani Publications, NewDelhi.
2. **Gupta R.L. &Radhaswamy M.**, ”Corporate Accounts “, Theory Method andApplication-13<sup>th</sup> Revised Edition 2006, Sultan Chand & Co., New Delhi.
3. **Dr. M .A .Arulanandam, Dr. K. S. Raman** , “Advanced Accountancy, Part-I”, Himalaya Publications, New Delhi. 2003.
4. **Gupta R.L. &RadhaswamyM.**,”Corporate Accounts “, Theory Method andApplication-13<sup>th</sup> Revised Edition 2006, Sultan Chand & Co., New Delhi.
5. **Shukla M.C., Grewal T.S. & Gupta S.L.**, “Advanced Accountancy”, S. Chand &Co., New Delhi.
6. **Reddy & Murthy**, “Financial Accounting”, MarghamPublications, Chennai, 2004

Related Online Content: 1. <https://www.gacwrmd.in/learning/Commerce/Corporate%20Accounting1.pdf>  
 2. <https://testbook.com/ugc-net-commerce/corporate-accounting>

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

III – Semester					
Core	Course Code: 60744	Port Management	T	Credits: 4	Hours: 4
Pre – requisite	Grasp the Fundamentals of Freight Forwarding and Containerization		Syllabus revised		2023 - 24
Course Objectives	<ol style="list-style-type: none"> <li>1. It covers Internal Distribution of goods through Multimodal Transportation</li> <li>2. Various methods and procedures used while loading and discharging cargoes</li> <li>3. Code of safe practices while handling lifting gears and cargoes.</li> <li>4. The student should be able to understand the role of Logistics through Multi Modal Transportation, Physical Multi Modal Operations, Air Transportation, Trade routes and cargoes, multi Modal Operators, sale and contact operators.</li> </ol>				
Unit – I	Basic Concepts of Cargo Work - Bale Capacity-Grain Capacity-Stowage Factor-Broken Stowage-Load Density-Optional Cargo-Cargo Documents-Mate’s Receipt-Bill of Lading Care of Cargoes - Precautions before loading/When Carrying Cargo-Sweat and Ventilation-Dew Point-Dunnage- Separation- Pilfering-Contamination-Handling / Chafing /Crushing-Lashing-Ballasting or De ballasting-Damage-Stability Lifting Gear - Safe Working Load-Breaking Stress-Factor of Safety-Simple Derrick-Union Purchase System-Heavy lift Jumbo Derrick-Precautions when handling heavy lifts- Stoecklein Derricks-Cranes.				
Unit - II	Code of Safe Practice for Solid Bulk Cargoes Aim of Code-Solid Bulk Cargoes-Angle of Repose-Concentrates-Moisture Migration-Moisture Content-Flow Moisture Point-Transportable Moisture Limit-Hazards due to Bulk Cargoes-Structural Hazards and Precautions-Trimming Requirements-General Precautions when holding Bulk Cargoes-Safety Precautions-Properties of Concentrates-Hazards of Concentrates-Precautions when Carrying Concentrates - Some Common Cargoes – Hazards-Precautions -Hold Preparation-Cotton-Rice-Dunnage-Spar Ceiling-Loading and Ventilation-Cement, IMDG Code				
Unit – III	Aim-Application-Classification-Packing-Marking/Labelling/Placarding-DocumentsStowage Requirements-Explosives in Passenger Ships-Segregation-Types of Segregation-Precautions for Loading Dangerous Goods, Unit Loads and Containers - Forms of Unitization- Pre-slung Cargo- Palletisation- Containers- Physical Characteristics of Containers-Types of Containers-Stowage and Securing-Stability-Lifting a Container-LASH&RO-RO Ships- Refrigerated and Deck Cargoes - Types of Refrigerated Cargoes-Refrigeration Systems-Cargo Operations-Deck Cargoes, Tanker Operations Flammability-Methods of Gas Freeing Tanks-Tanker Operation Systems and their Associated Pipelines-Types of Cargo Pipeline Systems-Operational Procedures-Safety Procedures-Gas Detecting Instruments-Inert Gas System-Crude Oil Washing-Pollution-Cargo Calculations				
Unit – IV	Some Common Cargoes Hazards-Precautions-Hold Preparation-Cotton-Rice-Dunnage-Spar Ceiling-Loading and Ventilation-Cement, More Cargoes ,Sugar-Rubber-Salt-Pulp & Paper Rolls-Iron and Steel Cargoes, - Principle of Stowing Cargo-Safety of Ship and Crew-Safety of Cargo-Properties of Cargoes-Dock Labourers Act,1934 Inspectors-Powers of Inspectors-Obligations of Dock Workers				
Unit - V	Introduction – genesis of freight forwarding – understanding concepts of containerization LCL / FCL concepts – various sectors of container markets – Pre stuffing procedures De stuffing formalities – channelization of return / empty containers – reverse process.				

**References:**

1. Multimodal Transportation of Goods Act, 1993 Along With Allied Rules, Professional Book Publishers.
2. Laws of Carriage of Goods by Sea and Multimodal Transport In India, Dr. K. V.
3. Hariharan, Shroff Pub & Dist. Pvt. Ltd, First Edition, 2006
4. Containerisation, Multimodal Transport and Infrastructure Development in India, Dr. K. V. Hariharan, Shroff Pub & Dist. Pvt. Ltd, 2007

Related Online Content : <https://www.freightforwarderquoteonline.com/news/cargo-clearing-forwarding-procedure>

Course Outcomes:		Knowledge Level
CO – 1	To get knowledge in multi modal transport operations, stevedoring and freight forwarding.	K2
CO – 2	To have a better insight in the intermediary operations in logistics management	K2
CO – 3	To get exposed in various conventions related to marketing intermediaries international shipping industry	K3
CO – 4	Recognition of the Role of Logistics and Multimodal Operations	K4
CO – 5	Grasp of Freight Forwarding and Containerization Concepts	K5



IV – Semester					
Core	Course Code: 60745	BANKING THEORY	T	Credits: 4	Hours: 4
Pre – requisite	This course enables the learners to update with the Modern banking practices.		Syllabus revised		2023 - 24
Course Objectives	1. To develop the knowledge in the field of banking 2. After the successful completion of the course the student will be able to know the functions of banks				
Unit – I	Origin of banks-Definition of banking- Classification of banks- Banking System: Unit Banking – Branch Banking Universal Banking & Banking Markets – Functions of Modern commercial Banks - Balance Sheet of commercial Banks – Credit Creation by commercial Banks.				
Unit - II	Recent Trades in Indian Banking – Automated teller Machines – Merchant Banking – Mutual Fund – Factoring Services – Customer Services – Credit Cards – E-banking – Privatization of commercial banks – Place of Private Sector Banks in India.				
Unit – III	Central Banks – Functions – Credit Control Measures – Quantitative and Selective Credit control measures – Role of RBI in regulating and Controlling banks				
Unit – IV	Indian Money Market – Organized and Unorganized Part – Deficiencies of the Indian Money Market – Comparison with British and American Money Markets.				
Unit - V	State Bank of India – Its special place in the banking scene – Commercial banks and rural financing – Regional Rural Banks - Place of Co-operative banks in the Indian Banking scene – Development banking – IDBI – ICICI.				
Related Online Content : 1. <a href="https://www.icsi.edu/media/webmodules/publications/9.1%20Banking%20Law%20-Professional.pdf">https://www.icsi.edu/media/webmodules/publications/9.1%20Banking%20Law%20-Professional.pdf</a> 2 <a href="https://www.studocu.com/in/document/karnataka-state-law-university/banking-law/law-of-banking-notesfor-unit-wise/6902283">https://www.studocu.com/in/document/karnataka-state-law-university/banking-law/law-of-banking-notesfor-unit-wise/6902283</a> 3 <a href="https://www.bdu.ac.in/cde/SLM/SLM_SAMPLE/BCom-Bank-Management.pdf">https://www.bdu.ac.in/cde/SLM/SLM_SAMPLE/BCom-Bank-Management.pdf</a> 4 <a href="https://www.economicdiscussion.net/india/money-market/money-market-in-india-features-structureconstituents-participants-and-defects/31348">https://www.economicdiscussion.net/india/money-market/money-market-in-india-features-structureconstituents-participants-and-defects/31348</a>					
Course Outcomes:					Knowledge Level
CO1	Remembering the various terms and concepts used in banking industry				K1
CO2	Understanding the various process and activities of accounts in banks				K2
CO3	Understand the recent trends in Indian Banking Sector				K2
CO4	Evaluate Indian Money Markets with British and American Money Markets				K5
CO5	Examine the functions and operations of SBI, Commercial Banks with Regional Rural Banks				K4



IV – Semester					
Core	Course Code: 60746	Liner Trade	T	Credits: 4	Hours: 4
Pre – requisite	To understand the containerization and development of liner trade routes		Syllabus revised	2023 - 24	
Course Objectives	<ol style="list-style-type: none"> <li>1. This course is intended to offer a good understanding of nature of worldwide line shipping trade including its structure &amp; organization specially related to the container trade.</li> <li>2. To understand the methods of operations, technology and terminology used. Changes in the liner shipping in the last quarter of the 20th century – containerization and development of liner trade routes</li> <li>3. To understand the methods of operations, technology and terminology used.</li> <li>4. To have an idea of changes in the liner shipping of the 20th century.</li> </ol>				
Unit – I	Definitions of liner trades; tramp trades; containerization- Unitization - containerization , liner operations, port organization – Vessel loading and discharging , liner trade routes, The major ports, liner service options - Liner trade – ship types – Tonnages; basic ship layout, types of container ships, Ro-Ro barge carrying vessels, The refrigerated cargo ship conventional (Break bulk) vessels future vessel developments, economy of scale, shipboard handling equipment.				
Unit - II	Cargoes & cargo equipment –Dangerous goods IMO special goods, cargo handlings other methods of lifting cargo port handling equipment, port terminals; port and terminal management; the role of ships officers - agent. Liner Shipping operations - Management and policy, ship management and operations, independent ship management, insurance, trade of commercial department, accounting, budgeting, freight collection and port disbursements agency duties.				
Unit – III	Containerization unitization and inter-modalism - Growth in world trade unitization; container dimensions, types of container other container expressions container inventory, owning, leasing meeting the demand for containers tracking the container fleet, container control, FCLS LCLS & ICDS , legal & insurance implications in the container trade.				
Unit – IV	The Bill of Lading and other Documentation -The Bill of Lading UK bill of lading Act 1855 and UK carriage of goods by sea Act 1992, The use of Bill of Lading in liner trades, Bill of Lading documentary credits, Bill of Lading clauses The printed clauses – The evidence of the contract, other forms of Bill of Lading other liner documents, Intl conventions relating to Bill of Lading, paperless trading				
Unit - V	The Exchange of goods transfer - Transfer of funds from country to country, methods of payments in International trade who are the merchants, International contracts of sale INCO terms; Legal aspects of the liner trades - The carrier insurance the carrier’s liability for the cargo the liabilities of the agent, legal aspects of the Bill of Lading, cargo claims general average (GA), security, ISPS code.				
<b>References:</b> <ol style="list-style-type: none"> <li>1. Ship Operation Research and Development; A Program for Industry, J. Haskell, General Books Publisher, 2009.</li> <li>2. Ship Operation Management, Fujita, N.H. Publisher, 1974.</li> <li>3. Ship Operation Management, Bertrams Publication, 2010.</li> <li>4. Handbook of Ship Calculations, Construction and Operation, Charles H. Hughes, Wexford College Press, 2008.</li> <li>5. Ocean Shipping - Elements of Practical Steamship Operation, Robert Edwards Annin, Thompson Press, 2010.</li> </ol>					

**Related Online Content :**

<https://www.studocu.com/row/document/east-africa-institute-of-certified-studies/project-management/liner-shipping-please-help-notes>

<b>Course Outcomes:</b>		<b>Knowledge Level</b>
CO – 1	To have a good exposure about the liner trade concepts in International Shipping industry	K2
CO – 2	To strengthen the learners knowledge in unitization concept and INCOTERMs used in international business.	K2
CO – 3	To have a better understanding about the various documentation procedures in liner trade	K3
CO – 4	Acquiring knowledge of operational processes, technological advancements, and industry -specific terminology used in containerized liner shipping.	K4
CO – 5	The significance of containerization in revolutionizing shipping logistics.	K5

IV – Semester					
Allied	Course Code: 60747	Business Taxation	T	Credits: 4	Hours: 4
Pre – requisite	To enable the students to acquire knowledge of principles of Business Taxation		Syllabus revised		2023 - 24
Course Objectives	On successful completion of this course, the students should have understood Principles of Direct and Indirect Taxes Calculation of Tax, Tax Authorities, Procedures.				
Unit – I	General Principles of Taxation, Distinction between direct and Indirect taxes, tax evasion – avoidance – causes - remedies.				
Unit - II	<u><b>Goods and Services Tax (GST)</b></u> – Introduction - Definition of GST (Goods and Services Tax): Article 366(12a) - GST Means Goods and Services Tax - Comprehensive Definition of Goods and Services Tax (GST) - Vision of GST (Goods and Services Tax) - Mission of GST (Goods and Services Tax) - GST and the cascading effect - Objectives of GST (Goods and Services Tax) - Salient features of GST the journey of GST in India- Historic Midnight Launch (30 June - 1 July, 2017) of GST (Goods and Services Tax) – Universal Panoramic/Comprehensive view on GST / VAT - International VAT / GST Guidelines GST and its federal (central/state) Relationship - Subsumption of existing Taxes under GST - Dual GST model - Need for GST in India - An Illustrative explanation of how GST differs from the previous tax regimes - Constitutional Amendment - Goods & Service Tax Council - Mandate of GST Council - Impact /Advantages /Benefits of GST Advantages for the Government - Advantages to Trade and Industry - Advantages to Consumers - Advantages to the States - Impact of GST on Indian Economy - Goods and Services Tax Network (GSTN) - Goods and Services Tax Identification Number (GSTIN) - Conclusion - Review Questions.				
Unit – III	<u><b>Principles of E – Way Bill</b></u> Introduction - An Electronic Way Bill - Tracking the Movement of Goods - E-Way bill acts as a Tax evasion tool - Mandatory from the 1st of April, 2018 - advantages of E-Way bill - Statutory Provision of E-Way Bill - Requirement of E-Way Bill - Registration Process on - E-Way Bill portal - Format and details to be filled in E-Way bill - How to Generate E-Way Bill - When to Generate E-Way Bill - Registered supplier is responsible for generating E-Way Bill - Provisions of rule 138 of CGST rules related to E-Way Bills for taking action by various persons - Exemptions from E-Way bill or specific transactions that do not require E-Way bill - Latest amendments - Compulsory Generation of E-Way Bill - Voluntary Generation of E-Way bill - Meaning of Consignment value for E-Way Bill - Change of Transporter and E-Way provisions - Procedure to follow after furnishing information for Generation of E-Way bill - Cancellation of E-Way bill - Validity period of E-Way Bill - Relevant date for counting validity period of E-Way bill - Acceptance / rejection of E-Way bill - No Requirement of E-Way bill on the following cases where - Provisions relating to movement of goods under E-Way bill - 138b - Verification of documents and conveyances - Features of the E-Way bill portal - Penal provisions related to E-Way bills - Conclusion - Review Questions				
Unit – IV	Role of Excise duties in the total revenue – objectives of excise duty in the total revenue – objectives of excise duty – exempted form duty – customs duties – Levy of import and export duty – distinction between advalorem and specific duties – exemption.				
Unit - V	REGISTRATION - Persons liable for registration. - Persons not liable for registration - Compulsory registration in certain cases - Procedure for registration - Deemed registration				

	- Special provisions relating to casual taxable person and non-resident taxable person - Amendment of registration - Cancellation of registration - <b>ADMINISTRATIVE STRUCTURE IN GST</b> - Officers under this act - Appointment of officers - Powers of officers - Administrative structure in GST - Administrative structure - An overview - Central goods and services tax act (CGST)- State goods and services tax act (SGST) - Jurisdiction- Appointment of officers under the central goods and services tax act (CGST) [Section 5 of GST law] - Powers of officers under the central goods and services tax act (CGST) [section 5 of GST law] - Appeals to first appellate authority [Section 79 of CGST law] - Review Questions.
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#### References:

1. Bhagavathi Prasad - Income Tax Law & Practice
2. Dr. S. Varadharaj – Indirect Taxation
3. Mehrothra - Income Tax Law & Practice
4. Gour&Narang - Income Tax Law & Practice
5. Dingarepagare - Income Tax Law & Practice
6. DingarePagare - Business Taxation
7. Balasubramanian - Business Taxation

Related Online Content : 1. <https://www.studocu.com/row/document/university-of-nairobi/principles-of-taxation/taxation-notes-pdf/18325608>

2. [https://byjusexamprep.com/liveData/f/2022/11/taxation\\_in\\_india\\_upsc\\_notes\\_11.pdf](https://byjusexamprep.com/liveData/f/2022/11/taxation_in_india_upsc_notes_11.pdf)

Course Outcomes:		Knowledge Level
CO – 1	To understand the basic principles of business taxation	K2
CO – 2	To remember and to understand basic principles of Direct and Indirect Taxes	K2
CO – 3	Try to understand to evaluate the about the GST and its calculations	K4
CO – 4	Application of GST Rules and Regulations	K3
CO – 5	Evaluate the Principles of E –Way Bill and its concepts	K5

IV – Semester					
NME	Course Code: 60748A	Business Communication	P	Credits: 2	Hours: 2
Pre – requisite	Become Skilled in Internal Communication Methods		Syllabus revised	2023 - 24	
Course Objectives	1. Develop a Comprehensive Understanding of Business Communication 2. Master Different Methods of Communication 3. Acquire Proficiency in Business Letter and Report Writing 4. Understand Effective Correspondence and Communication Strategies				
Unit – I	Business communication-meaning-definitions- essentials of Business -communication.- Methods of Communication–Types of communication -oral & written – Barriers.-Business letters and reports-drafting of business letters-Information technology for communication.				
Unit - II	Business letters–needs-functions-planning and Layout of business letters -kinds-Drafting of Business letters-inquiries and replies–Offers and Quotations–Orders –Execution of Orders–Cancellation of Orders– Claims– Adjustments and settlement of accounts–Letters of complaints– Collection letters– Status enquiries–Bank correspondence– Tenders –Letter to the editorapplication for employment and resume				
Unit – III	Correspondence of company secretary with shareholders and directors–Agenda–Minutes–Preparation-communication with media-news releases-communication about the organisation through advertising.				
Unit – IV	Reports -kind and objective- types of business reports- format -steps in report preparation Communication through reports: Essentials–Importance–Contents-Reports by individuals Committees– Annual report – Application for appointment – reference and appointment orders.				
Unit - V	Internal communication: Short speeches– Memo– Circulars – Notices– Explanations to Superiors – Precise writing– Communication media – Merits of various devices– Intercom, Telex and Telephone – Fax –Internet.				
<b>References:</b> 1. Rajendra Pal Korahill, —Essentials of Business Communication, Sultan Chand & Sons, New Delhi, 2006. 2. Ramesh, MS, & C. CPattanshetti, —Business Communication, R.Chand & Co, New Delhi, 2003. 3. RodriquezMV, —Effective Business Communication Concept, Vikas Publishing Company, 2003					
Related Online Content : 1. <a href="https://examupdates.in/mba-business-communication/#mba-business-communication-lecture-notes-pdf">https://examupdates.in/mba-business-communication/#mba-business-communication-lecture-notes-pdf</a> 2 <a href="https://www.ncertbooks.guru/mba-business-communication-lecture-notes/">https://www.ncertbooks.guru/mba-business-communication-lecture-notes/</a>					
Course Outcomes:					Knowledge Level
CO – 1	Profound Grasp of Business Communication				K2
CO – 2	Versatility in Communication Methods				K2
CO – 3	Proficiency in Written Communication				K3
CO – 4	Strategic Correspondence Skills				K4
CO – 5	Competence in Internal Communication				K5

V – Semester					
Core	Course Code: 60751	Customs Law	T	Credits: 5	Hours: 5
Pre – requisite	To gain an in-depth knowledge about various customs procedures pertaining to imports and exports		Syllabus revised	2023 - 24	
Course Objectives	1. To learn the Efficient Customs Administration and Regulation 2. To understand the Control and Regulation of Imports and Exports 3. To learn the Prevention of Illicit Trade and Disposal 4. To learn the Effective Customs Duty Management 5. To understand the Facilitated Trade and Controlled Transit				
Unit – I	Preliminary- Definitions, Officers of Customs-Classes-Appointments-Powers of Officers of Customs- Entrustments of Functions of Board, Appointment of Customs Ports, Airports,etc – Power to approve landing places and Specify limits of Customs area- Appointment of boarding stations, Prohibitions on Importation and Exportation of Goods- Detection of illegally imported goods and prevention of the disposal thereof. [Section 1 to 11G]				
Unit - II	Prevention or Detection of Illegal Export of Goods- Power to exempt, Levy of and Exemption from Customs Duties-Dutiable goods- Duty on Pilfered goods – Valuation of Goods - Assessment of Duty- Abatement of duty on damaged or deteriorated goods, Remission of duty on lost, destroyed, or abandoned goods, Power to make rules for denaturing or mutilation of goods, Power to grant exemption from duty. [Section 11H to 25B]				
Unit – III	Refund of Export and Import duty in certain cases -Claim for Refund of Duty- Interest on delayed Refunds -Provisional Attachment to protect revenue in certain cases, Indicating Amount of Duty in Price of Goods, Etc., For purpose of Refund-Price of goods to indicate the amount of duty paid thereon. Administration of Rules of Origin under Trade Agreement, Advance Rulings-Authority for Advance Rulings-Application for Advance Ruling-Powers of Authority-Procedure of Authority. [Section 26 to 28M]				
Unit – IV	Provisions relating to Conveyances Carrying Imported or Exported Goods-Arrival of Vessels and Aircraft in India - Power to board Conveyances-Delivery of export manifest or export report- No Conveyance to leave without written order, Clearance of Imported Goods and Export Goods - Clearance of goods for home consumption - Clearance of Exported Goods, Payments through Electronic Cash Ledger and Electronic Duty Credit Ledger. [Section 29 to 51B]				
Unit - V	Goods in Transit -Transit and Transhipment of certain goods without payment-Liability of duty on goods transited or transhipped, Warehousing-Licensing of Public, Private, and Special Warehouses -Clearance of Warehoused goods for home consumption and Exportation-Cancellation and return of Warehousing bond, Drawback -Interest on drawback-Prohibition and regulation of drawback. [Section 52 to 76]				
<b>References:</b> <ol style="list-style-type: none"> <li>1. Guide to Customs Procedures 2009:10, GururajBn, Centax Publications Pvt Ltd</li> <li>2. Customs Law Practice and Procedures,V. S. Datey, Taxmann Allied Services Pvt. Ltd., 7th Edition 2010.</li> <li>3. India Customs, Trade Regulations and Procedures Handbook India Customs, Trade Regulations and Procedures Handbook, IBP USA, International Business Publications, USA, Fourth Edition, 2009.</li> <li>4. Customs Manual,2023</li> </ol>					
<b>Related Online Content :</b> <ol style="list-style-type: none"> <li>1.<a href="https://trade.ec.europa.eu/access-to-markets/en/content/customs-clearance-documents-and-procedures">https://trade.ec.europa.eu/access-to-markets/en/content/customs-clearance-documents-and-procedures</a></li> <li>2. <a href="https://www.freightmango.com/blog/what-import-custom-clearance-procedure-india">https://www.freightmango.com/blog/what-import-custom-clearance-procedure-india</a></li> </ol>					

<b>Course Outcomes:</b>		<b>Knowledge Level</b>
CO – 1	A well-organized and streamlined customs administration system is established, ensuring the effective management of customs procedures and regulatory compliance.	K2
CO – 2	Controlled movement of goods across borders is maintained, preventing unauthorized trade and ensuring compliance with import and export regulations.	K2
CO – 3	Awareness among individuals possessing notified goods about the necessity to disclose their storage locations contributes to transparency in trade practices.	K3
CO – 4	Customs duties are accurately assessed on dutiable goods, leading to proper revenue collection for the government.	K4
CO – 5	Transshipment of goods without immediate duty payment facilitates smoother international trade flows and promotes seamless transit operations.	K5



### V – Semester

Core	Course Code: 60752	Warehousing and Inventory Management	T	Credits: 5	Hours: 5
Pre – requisite	To get knowledge in warehousing and inventory management			Syllabus revised	2023 - 24
Course Objectives	1. To know what is warehouse and needs, types and how to select the warehouse. 2. To know the function and operation of warehouse. 3. To know about centralized and decentralized storage system. 4. To know the role of supply chain management and inventory. 5. To Know the need of warehouse management system.				
Unit – I	Introduction to Warehouse Concepts Decisions and Operations: Introduction-Definition of Warehouse-Need for Warehousing-Selection of Warehouse-Sequence of Warehousing Decisions-Types of Warehouses-Factors determining location of warehouse-Characteristics of Ideal Warehouse.				
Unit - II	Factors affecting number of warehouses-Functions of Warehouse-Warehouse Operations.				
Unit – III	Centralized and Decentralized-Storage Systems-Palletized Storage Systems				
Unit – IV	Introduction to Inventory Management: Role in Supply Chain-Role in Competitive StrategyRole of Inventory Control-Functions of Inventory-Types of Inventory-Inventory Cost-Need to hold Inventory- Mechanics of Inventory Control-Selective Inventory Control-Economic Order Quantity-Just In Time System-Warehouse Management System				
Unit - V	Need of Warehouse Management System-Master Production Scheduling-Material Requirement Planning-Distribution Requirement Planning-Comparison between independent and Dependant Demand Systems-Inventory Records-ABC Inventory Control-Fundamentals of various types of material handling Equipment-Types of Conveyors-Bar Code-Benefits of Bar Coding-Tracking- Inventory Management-Validation-RFID-Principle of RFID-Benefits of RFID-Antenna-Potential Benefits of RFID.				
References: 1. Management Guide to Efficient Money Saving Warehousing, Stephen Frey, Gower, 1982. 2. Warehouse Management and Inventory Control, J P Saxena, Vikas Publication House Pvt Ltd, First Edition, 2003. 3. Warehouse Management: Automation and Organisation Of Warehouse and Order Picking Systems [With CDROM], Michael Ten Hompel, Thorsten Schmidt, Springerverlag, First Edition, 2006.					
Related Online Content : 1. <a href="https://iimm.org/wp-content/uploads/2019/12/Logistics-and Warehousing-Management.pdf">https://iimm.org/wp-content/uploads/2019/12/Logistics-and Warehousing-Management.pdf</a> 2. <a href="https://vpmpmpcoe.org/naac/ICT%20TOOLS/pdf-Mech/(Mr.P.V.Bapat)731%20scm%20warehouse%20management-converted-compressed.pdf">https://vpmpmpcoe.org/naac/ICT%20TOOLS/pdf-Mech/(Mr.P.V.Bapat)731%20scm%20warehouse%20management-converted-compressed.pdf</a>					
Course Outcomes:					Knowledge Level
CO – 1	Gain a comprehensive understanding of warehouses				K2
CO – 2	Develop proficiency in explaining the core functions and operational processes that drive warehouse management				K2
CO – 3	Acquire knowledge about both centralized and decentralized storage systems				K3
CO – 4	Appreciate the integral role that supply chain management plays in warehouse operations				K4
CO – 5	Recognize the significance of implementing a Warehouse Management System (WMS) to enhance warehouse efficiency.				K5



### V – Semester

V – Semester					
DSE	Course Code: 60753	Transportation & Distribution Management	T	Credits: 4	Hours: 4
Pre – requisite	To get knowledge in transportation and distribution management		Syllabus revised	2023 - 24	
Course Objectives	1. Efficient Distribution Channel Design and Management 2. Effective Transportation Strategy Development: 3. Optimized Transportation Performance and Cost Management 4. Effective Transportation Routing and Technology Integration 5. Enhanced Transportation Security and Technology Utilization				
Unit – I	Role of Distribution in Supply Chain – Designing Distribution Channels				
Unit - II	Distribution Networks – Factors Influencing Distribution Network Decisions – Network Design & Optimization Approach and Techniques				
Unit – III	Role of Transportation in Supply Chain – Factors influencing Transportation Decisions – Modes of Transportation – Transportation mode Selection Process. Transportation Principles and Participants – Transportation Participants Transportation Modes, Performance Characteristics and Selection				
Unit – IV	Transportation Performance, Costs and Value Measures – Factors driving Transportation Costs – Categories of Transportation Costs – Transportation Routing Decisions				
Unit - V	Transit Operation Software – Benefits of Transportation Software – Advanced Fleet Management System – Inter modal Freight Technology – Transportation Security Initiatives and Role of Technology.				

#### References:

1. Management of Modern City Transportation System, M Mustafa K KDewan, Deep & Deep Publications Pvt. Ltd., First Edition, 2004.
3. Transportation Management – Imperatives and Best Practices, S. Jaya Krishna, ICFAI University Press, 2007.
4. Marine Transportation Management, Henry S. Marcus, Auburn House Pub. Co., 1986.
5. Management of Transportation, Bardi Edward J., Cengage Learning (Thompson ), 6th Edition 2006 [International Edition],

#### Related Online Content :

1. <https://slideplayer.com/slide/4695957>
2. <https://www.coursehero.com/file/102591988/Transporation-and-Logistics-Management-Notesdocx>

Course Outcomes:		Knowledge Level
CO – 1	Enhanced visibility and coordination within distribution channels lead to reduced lead times, improved inventory management, and minimized supply chain disruptions.	K2
CO – 2	Well-defined transportation strategies are formulated that align with business goals and customer expectations, ensuring timely and reliable delivery of goods.	K2
CO – 3	Transportation performance metrics and value measures are employed to continuously monitor and improve transportation operations, ensuring on-time deliveries and efficient resource utilization.	K3
CO – 4	Integration of transportation software and advanced fleet	K4
CO – 5	The integration of advanced technologies enhances transportation security measures, reducing the risk of theft, damage, and unauthorized access to goods.	K5

### V – Semester

DSE	Course Code: 60754	Company Law & Secretarial Practice	T	Credits: 4	Hours: 4
Pre – requisite	This course aims to enlighten the students on the provisions of Companies Act, 1956 along with Secretarial work related to Corporate entities.		Syllabus revised	2023 - 24	
Course Objectives	1. To enlighten the students’ knowledge on Companies Act. 2. After the successful completion of the course the student should have a thorough knowledge on Formation of Company, Documents required and Acts pertaining to it.				
Unit – I	Formation of Companies – promotion – Meaning – Promoters – their functions – Duties of Promoters – Incorporation – Meaning – certification of Incorporation – Memorandum of Association – Meaning – Purpose – Alteration of Memorandum – Doctrine of Ultravires Articles of Association - Meaning – Forms – Contents – Alteration of Article – Relationship between Articles and Memorandum – Doctrine of Indoor Management – Exceptions to Doctrine of Indoor Management – Prospectus – Definitions – Contents – Deemed Prospectus – Misstatement in prospectus – Kinds of Shares and Debentures.				
Unit - II	Directors – Qualification and Disqualification of Directors – Appointment of Directors – Removal of Directors – Director’s remuneration – Powers of Directors – Duties of Directors – Liabilities of Directors.				
Unit – III	Winding up – Meaning, Modes of Winding up – Compulsory Winding up by the court – voluntary Winding up – Types of Voluntary Winding up – members voluntary Winding up – Creditors voluntary Winding up – Winding up subject to supervision of the court – Consequences of Winding up(General).				
Unit – IV	Company Secretary – Who is a secretary – Types – Positions – Qualities – Qualifications – Appointments and Dismissals – Power – Rights – Duties – Liabilities of a Company Secretary – Role of a Company Secretary – (1) As a statutory officer, (2) As a Coordinator, (3) As an Administrative Officer.				
Unit - V	Kinds of Company meetings – Board of Directors Meeting – Statutory meeting – Annual General meeting – Extra ordinary General meeting - Duties of a Company Secretary to all the company meetings – Drafting of Correspondence – Relating to the meetings – Notices - Agenda – Chairman’s speech – Writing of Minutes.				
<b>Reference:</b> 1. M.C.Shukla and S.S.Gulshan----Principles of Company Law---S. Chand&Co., C.Shukla and 2. 2. S.S.Gulshan----S.Chand& Co., D.Kapoor----Company Law----Sultan Chand & Sons 3. M.C.Kuchhal---- Secretarial Practice----Vikas Publications					
Related Online Content : 1. <a href="https://www.slideshare.net/IrfaanMeera1/company-law-secretarial-practicepptx">https://www.slideshare.net/IrfaanMeera1/company-law-secretarial-practicepptx</a> 2. <a href="https://en.wikipedia.org/wiki/Company_secretary">https://en.wikipedia.org/wiki/Company_secretary</a>					
<b>Course Outcomes:</b>				<b>Knowledge Level</b>	
CO – 1	Understand the concepts of formation of Companies			K2	
CO – 2	Understanding the various types of Companies and the issues associated with the Companies.			K2	
CO – 3	Discuss matters to be stated in the prospectus.			K3	
CO – 4	Analyse the Concepts of CS, Duties and Responsibilities of CS			K4	
CO – 5	Discuss and Evaluate the types of Company meetings. Notices, Agenda etc.,			K5	

V – Semester					
DSE	Course Code:60755	Business Application Software	P	Credits: 4	Hours: 4
Pre – requisite	To develop Expertise in Computing Fundamentals, Spreadsheets, and Presentations		Syllabus revised	2023 - 24	
Course Objectives	1. To develop Proficiency in Utilizing Information Technology Effectively 2. To acquire Skills in Creating Professional Business Documentation 3. To attain Proficiency in Database Creation and Management for Business 4. To learn Foster Effective Email Communication Skills				
Unit – I	INTRODUCTION TO COMPUTER: What is Computer? Basic applications of Computer - Components of Computer: CPU-Input Devices-Output Devices – Memory – Hardware – Software-Operating System – Setting date and time – System Settings – Task Bar icons - Definition of Computer Virus, Types of Viruses, Use of Antivirus software				
Unit - II	MS-WORD: Opening Word Processing Package - Menu Bar - Using The Icons Below Menu Bar – Opening And Closing Document - Saving A Document - Document Creation - Editing Text – Text Selection – Cut, Copy, Paste – Spell Check – Thesaurus - Font And Size Selection – Alignment of Text – Paragraph Indenting - Bullets And Numbering – Changing Case – Draw A Table – Changing Cell Width And Height- Delete/Insertion of Row And Column - Border And Shading - Insert Shapes - Insert Chart – Header & Footer – Insert Page Number – Inserting Pictures, Special Characters – Find and replace - Mail Merge – Creating the main document – Creating data source, adding fields, removing fields- merging documents- Macros- Inserting header and footer- Recording macros.				
Unit – III	MS-EXCEL: Elements of Spread Sheet – Opening of Spread Sheet – Addressing of Cells – Printing of Spread Sheet – Saving Workbooks – Entering Text, Numbers And Date – Creating Text, Number And Date Series – Editing Worksheet Data – Inserting And Deleting Rows, Column – Changing Cell Height And Width – Auto Fill - Using Formulas – Function – Insert Chart – Insert Shape – Merge & Centre – Wrap Text – Auto sum – sort – conditional formatting – smart art – Data. Create a Pivot table.				
Unit – IV	MS-POWER POINT: Opening A PowerPoint Presentation – Saving A Presentation – Creating A Presentation Using A Template – Creating A Blank Presentation – Move, Copy, Duplicate Slides - Entering And Editing Text – Inserting And Deleting Slides – Inserting A Word Table Or An Excel Worksheet – Adding Clip Art Pictures – Inserting Other Objects – Resizing And Scaling An Object – Animations - Viewing A Presentation – Running A Slid Show – Automating A Slid Show.				
Unit - V	Access Basics-Creating a table-entering and adding records-Changing a structure-working with records – Creating forms – establish able relationship using queries to extract information. E-MAIL: Creating an E-Mail – Creating and Sending A New E-Mail – Replying and Forwarding An E-Mail – Sorting and Searching E-Mails – Attaching Documents – Downloading Documents – CC – BCC- mail track.				
<b>References:</b> <ol style="list-style-type: none"> <li>1. E. Balagurusamy, “Computing Fundamentals &amp; C Programming” – Tata McGraw-Hill, Second Reprint 2008</li> <li>2. Sanjay Saxena, “MS-Office”, Vikas Publishing House Private Ltd.</li> <li>3. PC Software for window madesimplex by R.KTaxali– Tata McGrawHill Publishers Pvt. Ltd.,</li> <li>4. Quick Course in Micro soft Office Joyce Cox, Polly urban–Galgottia Publications.</li> <li>5. PCSoftwareforOffice-AutomationbyT.KarthikeyanandDr.C.Muthu-SultanChandand Company</li> </ol>					
Related Online Content : <a href="https://www.slideshare.net/premarhea/business-application-softwarepdf">https://www.slideshare.net/premarhea/business-application-softwarepdf</a> <a href="https://www.studocu.com/row/document/jomo-kenyatta-university-of-agriculture-and-technology/business-information-technology/lecture-notes-1-business-applications/25166189">https://www.studocu.com/row/document/jomo-kenyatta-university-of-agriculture-and-technology/business-information-technology/lecture-notes-1-business-applications/25166189</a>					
Course Outcomes:					Knowledge

		<b>Level</b>
CO – 1	Students should demonstrate an understanding of how to effectively utilize information technology in the modernized world.	K2
CO – 2	Students should be able to create business documentation including documents and files using word processing software.	K2
CO – 3	Students should be capable of applying their knowledge of computing fundamentals, specializing in spreadsheets and PowerPoint presentations.	K3
CO – 4	Students should be proficient in creating and managing databases for business activities.	K4
CO – 5	Students should have a strong grasp of creating and sending emails in a professional manner.	K5

### V – Semester

DSE	Course Code: 60756	E – Logistics	T	Credits: 4	Hours: 4
Pre – requisite	To Understand E-Maritime Collaboration. To analyse Future Trends		Syllabus revised		2023 - 24
Course Objectives	1. To Explore E-Maritime Concepts and digitalization in Shipping 2. To Study E-Maritime Infrastructure. To Examine E-Maritime Processes 3. To Assess Benefits and Challenges. To Learn about E-Maritime Security 4. To Explore E-Maritime Regulations. To Investigate Industry Innovations				
Unit – I	Drivers of Digital Business and Industry - Introduction to digital business and e-commerce, Market place analysis for e-commerce, Managing Digital Business Infrastructure, E-environment and Factors Driving E-Business. Different Models of E-Business. Industry 4.0 and Emerging Trends				
Unit - II	Managing Digital Business Infrastructure Technology and digital business infrastructure components, Focus on Web services, SaaS, cloud computing and service-oriented architecture(SOA), Benefits of web services or SaaS, Application programming interfaces (APIs), Challenges of deploying SaaS, Virtualisation, Service oriented architecture (SOA), Selecting hosting providers, managing service quality when selecting Internet service and cloud hosting providers, Introduction to EDI.				
Unit – III	E-Business Environment Social and legal factors for e-commerce service adoption, Understanding users’ access requirements and consumers influence from online channels, Contemporary business demand for digital business services. B2B , B2C, C2C and B2G Models. Privacy and trust in e-commerce, National and International regulations on privacy and electronic communications, Marketing of e-commerce business, Forming an electronic contract (contract law and distance-selling law).Accepting payment. Protecting Intellectual Property (IP).				
Unit – IV	Digital Business Strategy The imperative for digital business strategy, Digital channel strategies, Strategy process models for digital business, Selection of digital business strategy, Competitive environment analysis, Assessing competitive threats, Sell-side and Buy-side threats, Coopetition, Competitor analysis, Resource-advantage mapping, Digital business channel priorities and its diversification, Business, service and revenue models, Marketplace restructuring, Supply chain management capabilities.				
Unit - V	E Procurement and E Logistics Understanding the Procurement process, Participants in different types of e-procurement, Drivers of e-procurement, Benefits of e-procurement, Estimating e-procurement costs, Barriers and risks of e-procurement adoption. Push and Pull Supply Chain, E- Logistics Technologies Advance Ship Notice (ASN), Tracking systems, Satellite global positioning systems (GPS) and geographic information systems (GIS), Bar-coding and scanning, Digital Signature Technology, Wireless Technology – Radio Frequency Identification and Detection (RFID).				

#### References:

1. Dave Chaffy, Digital Business and E commerce Management – Strategy, Implementation and Practices (Pearson)
2. Gerhard Oswald & Michael Kleinemeier, Shaping the Digital Enterprise: Trends and Use Cases in Digital Innovation and Transformation (Springer)
3. Elias. M. Awad, " Electronic Commerce", Prentice-Hall of India Pvt Ltd.
4. RaviKalakota, Andrew B. Whinston, "Electronic Commerce-A Manager's guide",Addison-Wesley.
5. Efraim Turban, Jae Lee, David King, H.Michael Chung, “Electronic Commerce–AManagerial Perspective", Addison-Wesley

Related Online Content : <https://dailylogistic.com/e-logistics/>

Course Outcomes:		Knowledge Level
CO – 1	Gain a comprehensive understanding of e-maritime logistics in the shipping industry.	K2
CO – 2	Explore the technological infrastructure supporting e-maritime, including communication systems, data exchange platforms, and digital documentation.	K2
CO – 3	Evaluate the advantages of e-maritime, including enhanced efficiency, transparency, and reduced paperwork, while also understanding potential challenges and risks.	K3
CO – 4	Study international regulations and standards governing e-maritime practices, ensuring compliance and uniformity across the industry.	K4
CO – 5	Explore how different stakeholders, including shipping lines, ports, and customs, collaborate through electronic systems to optimize logistics operations.	K5

## **SEMESTER –VI**

### **60761A - PROJECT VIVA VOCE &**

### **60761B - INTERNSHIP**

**Credits: 8   Hours: 30**

**Total Semester days: 90**

**Internship Training: 60 days**

**Preparation of project: 30 days**

A requirement of this program is to complete a period of internship which requires two months( 60 days) on the job training during which the students are expected to practice in the workplace those skills they acquired at class, thus gaining valuable ‘hands on’ experience and exposure to the real nature and environment of the ‘world of work’.

The main objectives **of INTERNSHIP** are to:

1. Widen the student’s attentiveness of workplace preparation.
2. Provide the student with relevant realistic experience.
3. Establish and maintain contacts between **INSTITUTE** and **EMPLOYERS**.
4. Monitor employers’ requirements and adjust services and programs accordingly.
5. Promote final placement for students.

### **STUDENT ASSESSMENT**

**Duration:** 60 days and should start from VI semester.

**Practical viva:** To be conducted during the period of VI semester and Internal and External marks should be submitted to University

**Viva Date:** Viva date will be during VI Semester exam.

## **UG Programme**

### **Passing minimum**

- A candidate shall be declared to have passed in each course if he/she secures not less than 40% marks in the End Semester Examinations and 40% marks in the Internal Assessment and not less than 40% in the aggregate, taking Continuous assessment and End Semester Examinations marks together.
- The passing minimum for CIA shall be 40% out of 25 marks (i.e.10 marks) in Theory/ Practical Examinations.
- The passing minimum for University Examinations shall be 40% out of 75 marks (i.e. 30 marks) for Theory /Practical papers.
- The candidates not obtain 40% in the Internal Assessment are permitted to improve their Internal Assessment marks in the subsequent semesters (2 chances will be given) by writing the CIA tests or by submitting assignments.
- Candidates, who have secured the pass marks in the End-Semester Examination and in the CIA but failed to secure the aggregate minimum pass mark (E.S.E + C I.A), are permitted to improve their Internal Assessment mark in the following semester and/or in University examinations.
- A candidate shall be declared to have passed in the Dissertation/Project report/Internship report if he/she gets not less than 40% marks in the Internal Assessment and End Semester Examinations and not less than 40% in the aggregate, taking Continuous assessment and End Semester Examinations marks together.
- A candidate who gets less than 40% in the Dissertation / Internship/ Project Report must resubmit the thesis. Such candidates need to take again the Viva-Voce on the resubmitted report/thesis.

### **18.2 Grading of the Courses**

The following table gives the marks, Grade points, Letter Grades, and classifications meant to indicate the overall academic performance of the candidate.

Conversion of Marks to Grade Points and Letter Grade (Performance in Course / Paper)



<b>RANGE OF MARKS</b>	<b>GRADE POINTS</b>	<b>LETTER GRADE</b>	<b>DESCRIPTION</b>
- 100	<b>9.0 – 10.0</b>	<b>O</b>	<b>Outstanding</b>
- 89	<b>8.0 – 8.9</b>	<b>D+</b>	<b>Excellent</b>
- 79	<b>7.5 – 7.9</b>	<b>D</b>	<b>Distinction</b>
- 74	<b>7.0 – 7.4</b>	<b>A+</b>	<b>Very Good</b>
- 69	<b>6.0 – 6.9</b>	<b>A</b>	<b>Good</b>
- 59	<b>5.0 – 5.9</b>	<b>B</b>	<b>Average</b>
- 49	<b>4.0 – 4.9</b>	<b>C</b>	<b>Satisfactory</b>
- 39	<b>0.0</b>	<b>U</b>	<b>Re-appear</b>
<b>ABSENT</b>	<b>0.0</b>	<b>AAA</b>	<b>ABSENT</b>

- Successful candidates passing the examinations and earning a GPA between 9.0 and 10.0 and marks from 90 – 100 shall be declared to have Outstanding (O).
- Successful candidates passing the examinations and earning GPA between 8.0 and 8.9 and marks from 80 - 89 shall be declared to have Excellent (D+).
- Successful candidates passing the examinations and earning GPA between 7.5 – 7.9 and marks from 75 - 79 shall be declared to have Distinction (D).
- Successful candidates passing the examinations and earning GPA between 7.0 – 7.4 and marks from 70 - 74 shall be declared to have Very Good (A+).
- Successful candidates passing the examinations and earning GPA between 6.0 – 6.9 and marks from 60 - 69 shall be declared to have Good (A).
- Successful candidates passing the examinations and earning GPA between 5.0 – 5.9 and marks from 50 - 59 shall be declared to have Average (B).
- Successful candidates passing the examinations and earning GPA between 4.0 – 4.9 and marks from 40 - 49 shall be declared to have Satisfactory (C).
- Candidates earning GPA between 0.0 and marks from 00 - 39 shall be declared to have Re-appear (U).
- Absence from an examination shall not be taken as an attempt.

From the second semester onwards the total performance within a semester and continuous performance starting from the first semester are indicated respectively by Grade Point Average (GPA) and Cumulative Grade Point Average (CGPA).

These two are calculated by the following formulae

$$\text{GRADE POINT AVERAGE (GPA)} = \frac{\sum_i C_i G_i}{\sum_i C_i}$$

$$\text{GPA} = \frac{\text{Sum of the multiplication of grade points by the credits of the courses}}{\text{Sum of the credits of the courses in a Semester}}$$

Sum of the credits of the courses in a Semester

### 18.3 Classification of the final result

The final result of the candidate shall be based only on the CGPA earned by the candidate.

- a) Successful candidates passing the examinations and earning CGPA between 9.5 and 10.0 shall be given Letter Grade (O+) and those who earned CGPA between 9.0 and 9.4 shall be given Letter Grade (O) and declared to have First Class –Exemplary\*.
- b) Successful candidates passing the examinations and earning CGPA between 7.5 and 7.9 shall be given Letter Grade (D), those who earned CGPA between 8.0 and 8.4 shall be given Letter Grade (D+) and those who earned CGPA between 8.5 and 8.9 shall be given Letter Grade (D++) and declared to have First Class with Distinction\*.
- c) Successful candidates passing the examinations and earning CGPA between 6.0 and 6.4 shall be given Letter Grade (A), those who earned CGPA between 6.5 and 6.9 shall be given Letter Grade (A+), and those who earned CGPA between 7.0 and 7.4 shall be given Letter Grade (A++) and declared to have First Class.
- d) Successful candidates passing the examinations and earning CGPA between 5.0 and 5.4 shall be given Letter Grade (B) and those who earned CGPA between 5.5 and 5.9 shall be given Letter Grade (B+) and declared to have passed in the Second Class.
- e) Successful candidates passing the examinations and earning CGPA between 4.0 and 4.4 shall be given Letter Grade (C) and those who earned CGPA between 4.5 and 4.9 shall be given Letter Grade (C+) and declared to have passed in the Third Class.
- f) Absence from an examination shall not be taken as an attempt.

#### Final Result

CGPA	Grade	Classification of Final Result
9.5 – 10.0	O+	First Class – Exemplary*
9.0 and above but below 9.5	O	

8.5 and above but below 9.0	<b>D++</b>	First Class with Distinction*
8.0 and above but below 8.5	<b>D+</b>	
7.5 and above but below 8.0	<b>D</b>	
7.0 and above but below 7.5	<b>A++</b>	First Class
6.5 and above but below 7.0	<b>A+</b>	
6.0 and above but below 6.5	<b>A</b>	
5.5 and above but below 6.0	<b>B+</b>	Second Class
5.0 and above but below 5.5	<b>B</b>	
4.5 and above but below 5.0	<b>C+</b>	Third Class
4.0 and above but below 4.5	<b>C</b>	
0.0 and above but below 4.0	<b>U</b>	Re-appear

CUMULATIVE GRADE POINT AVERAGE (CGPA) =  $\frac{\sum_n \sum_i C_{ni} \cdot G_{ni}}{\sum_n \sum_i C_{ni}}$

CGPA = Sum of the multiplication of grade points by the credits of the entire programme

Sum of the credits of the course for the entire Programme

Where 'Ci' is the Credit earned for Course i in any semester; 'Gi' is the Grade Point obtained by the student for Course i and 'n' refers to the semester in which such courses were credited.

**CGPA** (Cumulative Grade Point Average) = Average Grade Point of all the Courses passed starting from the first semester to the current semester.

Note: \* The candidates who have passed in the first appearance and within the prescribed Semesters of the UG Programme (Major, Allied, and Elective courses alone) are eligible for this classification.

