



**PSGR  
Krishnammal College for Women**



**DEPARTMENT OF BUSINESS ADMINISTRATION  
(INTERNATIONAL BUSINESS)**

**CHOICE BASED CREDIT SYSTEM (CBCS) &  
LEARNING OUTCOME BASED CURRICULAR FRAMEWORK (LOCF)**

**SYLLABUS**

**BACHELOR OF BUSINESS ADMINISTRATION  
(INTERNATIONAL BUSINESS)**

**2025 – 2028 BATCH**

## PROGRAMME LEARNING OUTCOMES

At the end of the programme student will be able to:

**PLO1.** To provide students with experience in integrating the concepts and techniques from the various functional areas of business and generating solutions for contemporary business problems.

**PLO2.** To manifest the students with high level of knowledge and skills including theoretical, analytical and critical thinking, decision making, intellectual independence, leadership, planning and organization, and problem solving with paramount ability to communicate ideas effectively.

**PLO3.** To transform the student to play a pioneering and leading role in the community, enabling her to take responsibilities and contribute to solving problems through innovative thinking, collective work, reflection, and self-development.

**PLO4.** To demonstrate competence in applying the tools and techniques of Business Management to industry and to enable students to take intrapreneurial and entrepreneurial activities.

**PLO5.** To develop competence to become global citizens through appreciating diversity, acquiring skills in digital technologies and demonstrating awareness to professional values, ethics and sustainability issues to solve complex business problems.

## PROGRAMME SPECIFIC OUTCOME

At the end of the programme student will be able to:

**PSO1:** Identify and evaluate the complexities of international business and its impact on globalization.

**PSO2:** Understand trade practices, procedures, documentation and global market issues in today's competitive world.

**PSO3:** Gather, analyse, and evaluate business data, information and transform empirical data into useful and action able information.

**PSO4:** Apply knowledge paradigms in creating new products and adjust the international strategies based on global environmental changes.

**PSO5:** Apply proven theoretical and conceptual knowledge of global business challenges in multicultural contexts and operate effectively demonstrating teambuilding and intercultural communication skills.

**BACHELOR OF BUSINESS ADMINISTRATION (INTERNATIONAL BUSINESS)**  
**CHOICE BASED CREDIT SYSTEM (CBCS)**  
**LEARNING OUTCOMES- BASED CURRICULUM FRAMEWORK (LOCF)**  
**SCHEME & SYLLABUS OF EXAMINATION**  
**2025 -2028 BATCH**  
**SEMESTER- I**

Semester	Part	Course Code	Title of the Course	Course Type	Instruction per week	Contact Hours	Tutorial Hours	Duration of the Examination	Examination Marks			Credits
									CA	ESE	TOTAL	
I	I	TAM2501A/ HIN2501A/ FRE2501A	Tamil Paper I/ Hindi Paper I/ French Paper I	L	4	58	2	3	25	75	100	3
	II	ENG2501A	English Paper I	E	4	58	2	3	25	75	100	3
	III	IB25C01	Business Management and Organisational Behaviour	CC	5	73	2	3	25	75	100	3
	III	BB25C02	Financial Accounting	CC	5	73	2	3	25	75	100	3
	III	IB25C03	Global Trade	CC	5	73	2	3	25	75	100	3
	III	TH24A02	Mathematics for Management I	GE	5	73	2	3	25	75	100	4
	IV	NME25B1/ NME25A1	Basic Tamil I/ Advanced Tamil I	AEC	2	28	2	-	100	-	100	2
	IV	NME23WS	Women Studies	AEC	2	30	-	-	100	-	100	
I - II	VI	NM25GAW	General Awareness	AECC	SS	-	-	-	100	-	100	Gr
	VI	COM25SER	Community services 30 Hours	GC	-	-	-	-	-	-	-	-
I - V	VI	24BONL1 24BONL2 24BONL3	Online Course I Online Course II Online Course III	ACC	-	-	-	-	-	-	-	-

L : Language

E : English

GE : Generic Elective

AECC - Ability Enhancement Compulsory Course

AEC : Ability Enhancement Courses

ACC: Additional Credit Course

ESE: End Semester Examination

CA: Continuous Assessment

CC : Core Courses

Gr: Grade

<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>CATEGORY</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>CREDIT</b>
<b>IB25C01</b>	<b>BUSINESS MANAGEMENT AND ORGANIZATIONAL BEHAVIOUR</b>	<b>Theory</b>	<b>73</b>	<b>2</b>	<b>-</b>	<b>3</b>

### **Preamble**

1. This course provides a foundational understanding of management principles, functions, and processes essential for effective organisational performance.
2. It covers classical and modern approaches to planning, organising, directing, and controlling, with a focus on real-world business applications.
3. Students will gain insights into organisational behaviour, decision-making, leadership, motivation, and change management in both traditional and contemporary contexts.
4. The course also introduces ethical leadership and values-based management through Vedic principles

### **Course Learning Outcomes**

On the successful completion of the course, students will be able to

<b>CLO Number</b>	<b>CLO Statement</b>	<b>Knowledge Level</b>
CLO1	Understand the fundamental concepts, nature, scope, and evolution of management, and explain the strategic planning process.	K1
CLO2	Identify and analyse various organisational structures, decision-making models, and modern techniques including AI applications in management.	K2
CLO3	Examine the principles and importance of directing and controlling functions, and apply effective control techniques in business scenarios.	K3
CLO4	Evaluate organisational behaviour concepts such as personality, perception, leadership, and motivation, and assess the impact of organisational change, culture, stress management, and Vedic principles in management.	K4

### **Mapping with Programme Learning Outcomes**

<b>CLOs</b>	<b>PLO1</b>	<b>PLO2</b>	<b>PLO3</b>	<b>PLO4</b>	<b>PLO5</b>
CLO1	S	S	M	S	S
CLO2	S	S	M	L	S
CLO3	S	M	S	S	S
CLO4	S	S	S	S	L

S- Strong, M- Medium, L – Low

## UNIT – I

(14 Hours)

Introduction to Management: Definition - Nature - Scope - Importance - Characteristics of Management - **\*Functions of Management - Managerial Hierarchy** - Managerial Roles & Skills. Evolution of Thought: Classical Approach to Management - Neo-Classical Approach - Behavioural Approach. Industry 4.) & 5.0- Meaning- Principles. Planning: Definition - Nature - Importance - Types - Strategic Planning Process.

## UNIT – II

(15 Hours)

Organizing: Meaning - Definition - Types of Organisation - Organizational Structure. - Authority, Responsibility & Power. Decision-Making: Types of Decision-Making - AI in Decision-Making - Decision - Making Models and Techniques - **\*Management by Objective and Key Results(OKRs)**, Management by Exception & Management by Wandering Around (MBWA).

## UNIT – III

(15 Hours)

Directing: Definitions - Importance - **\*Elements of Directing - Principles of Directing** - Characteristics of Directing. Controlling: Definitions - Need of Controlling - Characteristics of Control - Steps in the Controlling Process - Resistance to Control - Design of Effective Control System - Types of Control - Control Techniques.

## UNIT – IV

(16 Hours)

Organisational Behaviour (OB): Nature – Importance - **\*Approaches to Organisational Behaviour**, - OB Model. Personality: Characteristics – Theories - Factors Influencing Personality. Perception: Meaning- Perceptual Process- Factors- Perceptual Distortions. Leadership: Meaning – Nature – Styles - Emotional Intelligence - Leadership in AI Era. Motivation: Need and Importance - **\*Theories of Motivation** (Maslow, Herzberg, McClelland). **\*Vedic Principles in Management**: Meaning - Scope - Ethical Leadership through Dharma.

## UNIT – V

(13 Hours)

Organizational culture and climate – Factors affecting organizational climate – Importance. Organizational change – Importance – Stability Vs Change – Proactive Vs Reaction change – the change process – Resistance to change – Managing change. **\*Stress** – Work Stressors – Prevention and Management of stress – Balancing work and Life. Organizational Development – Characteristics & objectives.

**\* Highlighted text offered in blended mode. (Links Provided)**

### Text Books

S. No.	Author(s)	Title of the Book	Publisher	Year & Edition
1.	Angelo Kinicki, Denise Breaux Soignet	Management: A Practical Introduction	Tata McGraw Hill	2024, 15th Edn
2.	Sonia Umair	Human Perspectives of Industry 4.0 Organizations	CRC Press	2024, 1st Edn
3.	Robert Konopaske, John Ivancevich, and Michael Matteson	Organizational Behavior and Management	Tata McGraw Hill	2023, 12th Edn
4.	Chandrani Singh and Aditi Khatri	Principles and Practices of Management and Organizational Behavior	Sage Publication	2023, 6th Edn

### Reference Books

S. No.	Author(s)	Title of the Book	Publisher	Year & Edition
1.	L.M Prasad	Principles and Practice of Management	Sultan Chand	2023 10th Edn
2.	Charles W.L.Hill and Steven L Mcshare	Principles of Management	Tata McGraw Hill	2022, 7th Edn
3.	Dr Kannan Srinivasan	Insights Into Vedic Management	Independent Publish	2019 18th Edn

### Blended Learning Links

S.No	Unit	Topic	Blended Link
1	I	Functions of Management	<a href="https://www.youtube.com/watch?app=desktop&amp;v=qI16g9vjwI0">https://www.youtube.com/watch?app=desktop&amp;v=qI16g9vjwI0</a>
2	I	Managerial Hierarchy	<a href="https://www.youtube.com/watch?v=X_0LEIQbgwg">https://www.youtube.com/watch?v=X_0LEIQbgwg</a>
3	II	Management by Objective and Key Results (OKRs)	<a href="https://www.youtube.com/watch?v=v0GZoFpHCaE">https://www.youtube.com/watch?v=v0GZoFpHCaE</a>
4	III	Elements of Directing & Principles of Directing	<a href="https://www.youtube.com/watch?v=ByCNI3t_rTo">https://www.youtube.com/watch?v=ByCNI3t_rTo</a>
5	IV	Approaches to Organisational Behaviour	<a href="https://www.youtube.com/watch?v=QVEcL8nWyLc">https://www.youtube.com/watch?v=QVEcL8nWyLc</a>
6	IV	Theories of Motivation	<a href="https://www.youtube.com/watch?v=woa2Qa8i80U">https://www.youtube.com/watch?v=woa2Qa8i80U</a>
7	IV	Vedic Principles in Management	<a href="https://www.youtube.com/watch?v=62_cc7exhao">https://www.youtube.com/watch?v=62_cc7exhao</a>
8	V	Stress	<a href="https://www.youtube.com/watch?v=IXoSnaoLH7w">https://www.youtube.com/watch?v=IXoSnaoLH7w</a>

**Pedagogy:** Chalk & Talk, lecture, Seminar, PPT, Group Discussion, Activity Based, Case Study.

<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>CATEGORY</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>CREDIT</b>
<b>BB25C02</b>	<b>FINANCIAL ACCOUNTING</b>	<b>Theory</b>	<b>73</b>	<b>2</b>	<b>-</b>	<b>3</b>

### **Preamble**

1. To understand the basic concepts, conventions and principles of financial accounting.
2. To deepen knowledge on all the components of the final accounts, using a double entry book keeping perspective.
3. To convey sufficient knowledge for an adequate interpretation, analysis and use the information provided by financial accounting.
4. To familiarize students with special systems like Hire Purchase and Bills of Exchange.
5. To effectively communicate financial results and position to stakeholders.

### **Course Learning Outcomes**

On the successful completion of the course, students will be able to

<b>CLO Number</b>	<b>CLO Statement</b>	<b>Knowledge Level</b>
CLO1	Recognize the fundamental concepts, principles, and significance of financial accounting.	K1
CLO2	Apply accounting tools and techniques to record, classify, and summarize financial transactions using the double-entry bookkeeping system.	K2
CLO3	Prepare and interpret financial statements by incorporating adjustments and adhering to accounting standards.	K3
CLO4	Analyze financial data, assess accounting operations, and evaluate financial reports for informed decision-making.	K4

### **Mapping with Programme Learning Outcomes**

<b>CLOs</b>	<b>PLO1</b>	<b>PLO2</b>	<b>PLO3</b>	<b>PLO4</b>	<b>PLO5</b>
CLO1	S	S	M	S	S
CLO2	S	S	M	S	M
CLO3	L	S	S	M	M
CLO4	S	L	S	S	S

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

## UNIT – I

(15 Hours)

Nature of Accounting - **\*GAAP\*** - Generally Accepted Accounting Principles - Accounting Concepts and conventions – Accounting Cycle – Accounting Equations - AI in Accounting – IKS in Accounting (Arthashastra & Bahi-Khata System) - **\*Kinds of Accounts\*** - Journal - Ledger - Subsidiary Books: Purchase Book - Sales Book - Returns Book - Cash Book.

## UNIT – II

(14 Hours)

Trial Balance-**\*objectives\*** and methods of preparing Trial Balance - Rectification of Errors - **\*types of errors\*** - preparation of suspense account - effect of errors on profit - Reasons for difference between Cash Book and Pass Book Balance - Preparation of Bank Reconciliation Statement

## UNIT – III

(14 Hours)

Depreciation – **\*Introduction, Need\*** - Methods: Straight line and Diminishing balance methods – Capital and Revenue expenditure - Preparation of Manufacturing – Trading and Profit and Loss Account – Balance Sheet - **\*Treatment of adjustments\***

## UNIT – IV

(15 Hours)

Hire Purchase System – Default and Repossession - Hire Purchase Trading Account - Installment System - Bills of Exchange – entries in the books of drawer and acceptor.

## UNIT - V

(15 Hours)

Final accounts of a company - Horizontal and vertical forms of income statement and Balance sheet and its contents - Financial statement analysis - comparative, common size statements and trend analysis –**\*Ethics in financial reporting\*** - Introduction to Digital Assets.

(Theory and Problems in the ratio of 20% and 80% respectively)

\* Highlighted text offered in blended mode. (Links Provided)



**Text book**

S.No	Author(s)	Title of the Book	Publisher	Year & Edition
1	T.S. Reddy and A. Murthy	Financial Accounting	Margham Publications.	2023 & 7th Edn
2	S.P. Jain , K.L. Narang, Simmi Agrawal & Monika Sehgal	Financial Accounting	Kalyani Publishers	2023 & 9th Edn
3	M.P. Gupta and B.M. Agarwal	Financial Accounting	Sultan Chand Publications	2023 & 1st Edn

**Reference books**

Sl. No.	Author(s)	Title of the Book	Publisher	Year & Edition
1	S.N. Maheswari, Suneel K. Maheshwari, Sharad K. Maheshwari	Financial Accounting for BBA	Vikas Publishing House	2023 & 3rd Edn
3	P C Tulsian, Bharat Tulsian, Tushar Tulsian	Financial Accounting	Sultan Chand Publications	2023 & 2nd Edn

**Blended Learning Links**

S.no	Topics	Blended Learning Links
1	Principles	<a href="https://archive.nptel.ac.in/courses/110/106/110106147/">https://archive.nptel.ac.in/courses/110/106/110106147/</a>
2	Kinds of Accounts	<a href="https://archive.nptel.ac.in/courses/110/106/110106147/">https://archive.nptel.ac.in/courses/110/106/110106147/</a>
3	Objectives, Types of error	<a href="https://www.youtube.com/watch?v=zCZoqINp5P0">https://www.youtube.com/watch?v=zCZoqINp5P0</a>
4	Treatment of Adjustments	<a href="https://www.youtube.com/watch?v=LzVZuBIsusU">https://www.youtube.com/watch?v=LzVZuBIsusU</a>
5	Depreciation – Meaning, Need for depreciation	<a href="https://www.youtube.com/watch?v=fINKBABbqZU">https://www.youtube.com/watch?v=fINKBABbqZU</a>
6	Ethics in financial reporting.	<a href="https://onlinecourses.nptel.ac.in/noc25_mg24/preview">https://onlinecourses.nptel.ac.in/noc25_mg24/preview</a>

**Pedagogy:** Chalk & Talk, lecture, Seminar, PPT, Group Discussion, Activity Based, Case Study.

<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>CATEGORY</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>CREDIT</b>
<b>IB25C03</b>	<b>GLOBAL TRADE</b>	<b>Theory</b>	<b>73</b>	<b>2</b>	<b>-</b>	<b>3</b>

### **Preamble**

1. This course helps students understand how businesses operate across countries and why international business is important in today's world.
2. It covers different ways companies expand globally, the role of multinational companies, and how they impact business and the economy.
3. Students will learn about global trade policies, India's foreign trade policy, and the importance of doing business ethically.
4. The course also explains the role of various trade organisations and regional groups that support international business.

### **Course Learning Outcomes**

On the successful completion of the course, students will be able to

<b>CLO Number</b>	<b>CLO Statement</b>	<b>Knowledge Level</b>
CLO1	Remember and understand the basic concepts, stages, theories, policies, and institutional frameworks of international business and trade.	K1
CLO2	Examine international business environments, globalization impacts, foreign trade policies, trade theories, FDI theories, and regional economic groupings.	K2
CLO3	Apply international trade concepts, investment theories, trade promotion mechanisms, and ethical trade practices to real-world scenarios.	K3
CLO4	Critically evaluate contemporary issues in globalization, foreign investment patterns, international institutions, and ethical frameworks for international trade.	K4

### **Mapping with Programme Learning Outcomes**

<b>CLOs</b>	<b>PLO1</b>	<b>PLO2</b>	<b>PLO3</b>	<b>PLO4</b>	<b>PLO5</b>
CLO1	S	S	L	S	S
CLO2	S	M	S	S	M
CLO3	S	S	M	S	S
CLO4	S	S	S	M	L

S-Strong, M- Medium, L - Low

## UNIT – I

(15 Hours)

**International Business:** Overview - Stages of Internationalisation- Approaches - Operating Modes - Country Evaluation and Selection. **International Trade:** Features - Advantages. **Globalisation:** Overview - Driving Forces - Criticisms - Relationship between Globalisation & International Business

## UNIT – II

(15 Hours)

**International Business Environment:** Political, Economic, Cultural, Technological, Legal, Geographical. International Trade - Factor mobility theories: Classical Theories, Modern Theories: Overview.

## UNIT – III

(15 Hours)

India's Foreign Trade: Overview; Policy (2023-2028). Trading policies: Free Trade Vs Protection - Advantages & Disadvantages. Dharma based Trade Ethics. **Foreign Direct Investment:** Nature - Need - Problems- Theories: Market Imperfections- Eclectic Theory - Market Power - Factors- Extent of FDI - India's Share

## UNIT – IV

(14 Hours)

Trade Promotion Institutions: FIEO - **Export Promotion Councils** - Department of Commerce - Commodity Boards (Tea, Coffee, Rubber, Spices, Tobacco) - APEDA - MPEDA - MeitY - Export Inspection Council, STC, Export houses - **Special Economic Zones**. Export Credit Agencies: ECGC - EXIM Bank.

## UNIT – V

(14 Hours)

Institutional Support for Trade: **World Bank** - WTO – IMF - Free Trade Area - Customs Union - Common Market - Economic Union - Political union. Regional Economic Groupings: European Union - NAFTA - SAARC - ASEAN - APEC.

\* **Highlighted text offered in blended mode. (Links Provided)**

**Text Books**

Sl. No.	Author(s)	Title of the Book	Publisher	Year & Edition
1.	Charles W L Hill	Global Business Today	Tata McGraw Hill	2024, 14th Edn
2.	John J. Wild	International Business: The Challenges of Globalization	Pearson	2023, 10th Edn

**Reference Books**

Sl. No.	Author(s)	Title of the Book	Publisher	Year & Edition
1.	Rajiv Sikri	Strategic Conundrums: Reshaping India's Foreign Policy	Penguin India	2024, 1st Edn
2.	Dr. V.K. Pande	Foreign Trade Policy of India And World Economy	India Press	2024, 1st Edn
3.	Amita Batra	India's Trade Policy in the 21st Century	Routledge	2022, 7th Edn

**Blended Learning Links**

S.No	Unit	Topics	Blended Learning Links
1	I	International Business	<a href="https://edurev.in/v/112948/Introduction-to-Internationalization--Internationala?">https://edurev.in/v/112948/Introduction-to-Internationalization--Internationala?</a>
2	I	Globalisation	<a href="https://study.com/academy/lesson/video/the-controversy-over-business-globalization.html?">https://study.com/academy/lesson/video/the-controversy-over-business-globalization.html?</a>
3	II	International Business Environment	<a href="https://enine.digimat.in/nptel/courses/video/110107145/L16.html?">https://enine.digimat.in/nptel/courses/video/110107145/L16.html?</a>
4	III	Foreign Direct Investment:	<a href="https://www.youtube.com/watch?v=s9-zP8lAhqA">https://www.youtube.com/watch?v=s9-zP8lAhqA</a>
5	IV	Export Promotion Councils	<a href="https://www.youtube.com/watch?v=EiEGKh71pbk">https://www.youtube.com/watch?v=EiEGKh71pbk</a>
6	IV	Special Economic Zones.	<a href="https://www.youtube.com/watch?v=zzd9c8zP070">https://www.youtube.com/watch?v=zzd9c8zP070</a>
7	V	World Bank	<a href="https://www.youtube.com/watch?v=gKpTL8KVy1Q">https://www.youtube.com/watch?v=gKpTL8KVy1Q</a>

**Pedagogy:** Chalk & Talk, lecture, Seminar, PPT, Group Discussion, Activity Based, Case Study.