Department of Commerce with International Business

Board of Studies Meeting

The minutes of the **22nd** meeting of Board of Studies held on **27.10.2026** at 10.00 am.

Members Present:

S.No.	Name	Category
1.	Dr.S.Mohanraj Head, Department of Commerce with International Business Dr. N.G.P. Arts and Science College	Chairman
2.	Dr. T.C. Brindha Associate Professor Department of International Business Dr. G.R. Damodaran College of Science, Coimbatore.	VC Nominee
3.	Dr. S.B. Senthil Kumar Assistant Professor, Sharjah Maritime Academy, Sharjah, UAE.	Subject Expert
4.	Dr. N.C. Vijayakumar Associate Professor - Operations Alliance School of Business Alliance University Bengaluru.	Subject Expert
5.	Mr. R. Rajeshkumar President - Customs Broker and Shipping Agents Association, Coimbatore. Global Shipping Services Coimbatore.	Industrial Expert
6.	Mr.C. Manoharan Manager Commercials and Logistics Celette Pvt.Ltd., Coimbatore.	Alumni
7.	Dr.P.R. Muthuswamy Director-Academics Dr.N.G.P. Educational Institutions.	Special Invitee
8.	Dr. N. Kuppuchamy Head, Department of Tamil, Dr. N.G.P. Arts and Science College.	Co-opted Member
9.	Dr.A.Hazel Verbina Head, Department of English, Dr. N.G.P. Arts and Science College.	Co-opted Member

10.	Dr.V.Prem Sudha Head, Department of Computer Science with Data Analytics, Dr. N.G.P. Arts and Science College.	IDC Representative
11.	Dr.S.Gokilamani Associate Professor and Head i/c Department of Mathematics, Dr. N.G.P. Arts and Science College.	IDC Representative
12.	Dr.S.Mohan Head, Department of Management Studies Dr. N.G.P. Arts and Science College.	IDC Representative
13.	Dr.S.Arunpriya Head, Department of Commerce Dr. N.G.P. Arts and Science College.	IDC Representative
14.	Dr.T. Vasumathi Professor, Department of Commerce- International Business, Dr. N.G.P. Arts and Science College.	Member
15.	Dr.S. Priyanka Assistant Professor, Department of Commerce- International Business, Dr. N.G.P. Arts and Science College.	Member
16.	Dr.K. Chandrabose Assistant Professor, Department of International Business, Dr. N.G.P. Arts and Science College.	Member
17.	Dr.T.Sumathi Assistant Professor, Department of International Business, Dr. N.G.P. Arts and Science College.	Member
18.	Dr.V.Saranya Associate Professor, Department of International Business, Dr. N.G.P. Arts and Science College.	Member
19.	Dr.K.Ponnumani Assistant Professor, Department of International Business, Dr. N.G.P. Arts and Science College.	Member
20.	Dr.S.Ishwarya Assistant Professor, Department of International Business, Dr. N.G.P. Arts and Science College.	Member
21.	Ms.M.Thiruvashaki (I.M.Com.IB) Department of International Business, Dr. N.G.P. Arts and Science College.	Student Nominee
22.	Ms.K.Dharshana (III B.Com.IB) Department of International Business, Dr. N.G.P. Arts and Science College.	Student Nominee

The HoD/Chairman of the Board of Studies, Department of Commerce International Business welcomed the board members and the internal members. The Chairman requested for the continuous support in development of academic standard and enrichment of the syllabus.

The items of the agenda were taken one by one for discussion and the following resolutions were passed.

Item 22.1: *To review and approve the minutes of the 21st BoS meeting held on* ***02.04.2026***

The chairman of the Board presented the minutes of the 21st BoS meeting held on ***02.04.2026*** and requested the members to approve. After brief discussion the following resolution was passed

Resolution:

Resolved to approve the minutes of the 21st BoS Meeting held on 02.04.2026.

Item 22.2: *To consider and approve the syllabi for II semester to the students admitted for both B.Com.IB and M.Com.IB in the academic year 2026-27.*

The chairman presented the detailed syllabi for I semester to the students admitted for the academic year 2026-27.

Changes Made:

Course Code	Course Name	Changes & Reason
M.Com. International Business		
26IBP2CB	FOREIGN TRADE PROCEDURES AND DOCUMENTATION	Based on the recommendations of Mr. Rajesh Kumar, Industrial Expert, recent Initiatives for export promotions were incorporated as follows: Unit IV: Export Promotion Mission initiatives, Districts as Export Hubs, export cluster development, e-commerce exports, and digital export promotion services.
26IBP2CC	LOGISTICS MANAGEMENT	Based on the Suggestions of Mr.C.Manoharan Alumni Expert, the following concepts on technological advancements and inland transportation were included as follows: Unit II: AI Based Customs Clearance - Three-channel risk management system Unit III: Inland Transportation of Goods-International Federation of Freight Forwarders Association (FIATA). Unit V: Autonomous Vehicles and Drones in Logistics
26IBP2DA	AIR TRANSPORT MANAGEMENT	Based on the suggestion of Dr. N. C. Vijayakumar, Subject Expert, the following concept has been incorporated to reflect the growing importance of e-commerce in air cargo transportation. Unit IV: E-commerce air cargo logistics - AI-based cargo tracking
26IBP2CP	COMPUTER APPLICATION IN BUSINESS	Based on the suggestions of Mr.C.Manoharan the following suggestion to include index functions was included in Ex IV: INDEX function Based on the suggestions given by Dr.T.C.Brindha to specify the concepts as follows: i) Company features and configurations ii)Create and manage groups, multiple groups, ledgers, and multiple ledgers with Stock items. iii) Inventory Management: Record stock journals, physical stock, manufacturing, purchase orders, sales orders, and goods receipts.

B.Com.International Business		
26IBU2CA	PRINCIPLES OF MARKETING	Based on the suggestion of Dr.T.C.Brindha, VC Nominee, the following concepts have been incorporated to reflect the emerging technologies in marketing: Unit IV: AI in Marketing - Generative AI tools for marketing analytics. Unit V: Digital service marketing - AI and automation in service marketing.

After the discussion, the resolution was passed to approve the syllabi.

Resolution:

Resolved to approve the syllabi for the II semester to the students admitted for both B.Com.IB and M.Com.IB in the academic year 2026-27.

Item 22.3 : *To consider and approve the changes, if any, in the syllabi for IV semester for the students for both B.Com.IB and M.Com.IB admitted in the academic year 2025-26.*

The Chairman presented the detailed syllabi for the IV semester to the students admitted for the academic year 2025-26. The details of the changes made are also presented as follows.

Changes Made:

Course Code	Course Name	Changes & Reason
M.Com. International Business		
25IBP4CC	GLOBAL FINANCIAL MANAGEMENT	Based on the recommendations of Mr. Rajesh Kumar, Industrial Expert, the following concept has been incorporated to reflect the evolving trends in global investment flows in Unit V: Global FDI & FII Trends in Emerging Markets
25IBP4CA	SUPPLY CHAIN MANAGEMENT	Based on the suggestion of Mr.C.Manoharan, Alumni Expert, the following concept has been incorporated to highlight the increasing role of digital technologies in enhancing supply chain transparency: Unit V: Digital Twins and IoT- Based Real-Time Supply Chain Visibility.
B.Com.International Business		
25IBU4CA	INTERNATIONAL TRADE PROCEDURES	Based on the recommendation of the Subject Expert Dr.S.Senthil the below content was included to introduce the E-Commerce export Guidelines and uniform customs practices: Unit 2 : -E-Commerce Exports Unit 4 : EDPMS-IDPMS-UCP 600 Unit5: Authorized Economic Operator Certification & Common Documentation Errors
25IBU4CB	LOGISTICS AND SUPPLY CHAIN MANAGEMENT	Based on the Suggestion made by the Subject Expert Dr.N.C.Vijayakumar, the below contents were included to implement recent technological and sustainability concepts. Unit 1 : Green logistics and circular supply chain Unit 2: Inland Transportation of goods Unit 4: Cloud Computing - Digital twins and Real-time supply chain visibility Unit 5:–Hub-and-Spoke Distribution Model
25IBU4SP	BANKING AND EXIM DOCUMENTATION – NON-LAB PRACTICAL	Base on the Suggestion made by the VC nominee Dr.T.C. Brindha, the below contents were included to gain awareness on the registration to Export and Import Ex 6: Importer Exporter Code (IEC) Application Ex 7: Proforma invoice

IDC Offered to BBA(CA)		
25IBU4IA	EXPORT MANAGEMENT	Based on the suggestions made by Dr.S.Senthil Subject Expert the following concepts were added to specify the technical barriers and International commercial terms. Unit II: TBT (Technical Barriers to Trade). Unit III: Incoterms 2020 Unit IV: SPS measures

After the discussion, the resolution was passed to approve the syllabi with the above modifications.

Resolution:

Resolved to approve the syllabi for the VI semester to the students admitted in B.Com.IB for the academic year 2025-26.

Item 22.4: *To consider and approve the changes, if any, in the syllabi for VI semester to the students of B.Com.IB admitted in the academic year 2024-25.*

The Chairman presented the detailed syllabi for the VI semester to the students admitted for the academic year 2024-25. The details of changes made also presented as follows.

Changes made:

Course Code	Course Name	Changes & Reason
B.Com. International Business		
24IBU6DA	INDIA'S FOREIGN TRADE AND LEGISLATION	Based on the recommendation of Dr.Senthil.S Subject Expert, the following concept on export promotion policies were include: Unit 4: RoDTEP and current export promotion schemes
Skill Enhancement Course		
24IBU6SA	ENTREPRENEURIAL SKILLS	Based on the suggestions made by Dr.T.C.Brinda the folloeing suggestions were included to introduce IKS concepts and incubation initiatives. Unit I : Traditional Indian trade practices - Modern approaches – Entrepreneurial skill development – Ethical practices in entrepreneurship -Women entrepreneurship and economic development Unit II : Entrepreneurial skills Unit III: Incubation Make in India initiative. Unit V : model project report for starting a new venture (Team based project work).

After the discussion, the resolution was passed to approve the syllabi with the above modifications.

Resolution:

Resolved to approve the syllabi for the III semester to the students admitted for the academic year 2024-25.

Item 22.5: *To consider and approve the Diploma course to be offered for the academic year 2026-27.*

The Chairman presented the detailed syllabus to the students admitted for the academic year 2026-27

S.No	Course Name	Category
1.	Diploma in Logistics Management	Diploma

Resolution: Resolved to approve the syllabus of the Diploma course.

Item 22.6: *To approve the panel of examiners for question paper setting, evaluation of answer scripts and conduct of theory and practical examinations to be submitted to CoE for the EVEN semester of the academic year 2026-27.*

The Chairman presented the panel of examiners for question paper setting, evaluation of answer scripts and conduct of theory and practical examinations to be submitted to CoE for the EVEN semester of the academic year 2026-27.

Resolution:

Resolved to approve the panel of examiners for question paper setting, evaluation of answer scripts and conduct of theory and practical examinations to be submitted to CoE for the EVEN semester of the academic year 2026-27.

Item 22.7: *To consider and approve any other item brought forward by the Chairman and the member of the board.*

The Chairman discussed the suggestions provided by the stakeholders, which include Parents, Faculty members, Alumni, Industrial experts and students. These suggestions were brought forward by the Chairman including:

- Field visits for practical exposure.
- MoU with the Federation of Freight Forwarders Association of India (FFFAI) for Internships, placements and research support.
- Maritime Symposium – "Rudder".
- Case Study Analysis Competition and Conclave – "BIZ Spark".
- Sectoral Analysis – "Big Bull".

Resolution:

Resolved to approve the suggestions provided by the stake holders and to implement the same in the academic year 2026-27.

Finally, the Chairman thanked all the members for their cooperation and contribution in enriching the syllabus with active participation in the meeting and sought the same spirit in the future also. The meeting was closed with a formal vote of thanks proposed by the Department CDC member.

Date: 27.10.2026

(Dr. S. Mohanraj)
(BoS- Chairman)

BoS Chairman/HoD
Department of Commerce (IB)
Dr. N. G. P. Arts and Science College
Coimbatore – 641 048

M.Com. IB- 2026-28
Syllabus Revision

Faculty: Commerce Board: Commerce with International Business Semester: II
Course Code/ Name: 25IBP2CB FOREIGN TRADE PROCEDURES AND DOCUMENTATION

S. No.	EXISTING	CHANGES
1	**Legal Frame work** Foreign Trade (Development and Regulation) Act 1992- Foreign trade regulation rules 1993-Role and functions of DGFT- Customs Act 1962- Foreign trade policy -Hand book of procedures- Appendices - Indian trade classification (HS)- Schedule-I & II - Recent changes in policies and provisions. Case Study on Compliance Requirements.	NO CHANGE
2	**Export Licensing** Export licensing procedures and formalities- Import Export Code (IEC) number- RCMC- Free Trade Agreement- Categories of exporters- Deemed exports- EOU- SEZ– Status holders - Free Trade and Warehousing Zones (FTWZ) - Procedure for realization of export proceeds - Major Export incentive schemes- Procedural compliance. Case Study related to export incentives	NO CHANGE
3	**Import Licensing** Import licensing procedures and formalities- Categories of importers - Import incentives - Import of capital goods under EPCG- Types of import duties - Canalization of imports and various canalizing agencies- Clearance of import cargo- Manufacturing and Other Operations in Warehouse Regulations, 2019 (MOOWR)- Import under IGST. Case Study on import clearance	NO CHANGE
4	**Export Promotion Organizations** Export promotion councils in India –Apparel Export Promotion Council (AEPC)– Engineering Export Promotion Council(EEPC) – Agricultural and Processed Food Products Export Development Authority(APEDA) –Marine Products Export Development Authority(MPEDA)- Software Export Promotion Council (SEPC)- Commodity boards- Federation of Indian Export Organization (FIEO). Case Study on Export promotion councils	Export Promotion Mission initiatives: Niryat Protsahan - Niryat Disha- Districts as Export Hubs - Export cluster development- E-commerce exports - Digital export promotion services.
5	**Documentation Procedures** Export import documentation – Documents related to goods, Payment, Transportation and Inspection - Mandatory documents: Invoice cum-packing list- Bill of lading- Shipping bill- Bill of entry- - Customs procedures for exports and imports – Single Window Interface for Facilitating Trade (SWIFT) - ICEGATE Services- eSANCHIT - Customs trade partners - Participating Government Agencies (PGA'S) Case Study on common documentation errors	UCP 600-Case Study Common documentation errors

PERCENTAGE OF SYLLABUS REVISED : 6.25 %

Course Focuses on:

✓	Skill Development	✓	Entrepreneurial Development
✓	Employability	✓	Innovation
	Intellectual Property Right (IPR)		Gender Sensitization
	Social Awareness/Environment		Constitutional Rights/ Human Values/Ethics

M.Com. IB- 2026-27

Syllabus Revision

Faculty: Commerce **Board:** Commerce with International Business **Semester:** II

Course Code/ Name: 26IBP2CC- LOGISTICS MANAGEMENT

S. No.	EXISTING	CHANGES
1	**Introduction to Logistics Management** Logistics: Elements- Importance- Objectives- Types of cargo- Integrated logistics- Barrier– Logistics Service Providers – Green logistics - Reverse logistics- Gati Shakti Scheme- National Logistics Policy- Unified Logistics Interface Platform (ULIP Case Study on Green Logistics and Reverse Logistics	NO CHANGES
2	**EXIM Logistics** EXIM Logistics: Importance of global logistics- Export logistics: Special aspects of EXIM logistics -Process flow- Import logistics: Documentation - Bonded warehousing – Customs formalities ~~-Clearing and distribution to units~~ - Security and insurance- Overview of MMTG ACT-1993 Case Study on Multi Modal Transportation (MMT)	AI Based Customs Clearance - Three channel risk management system
3	**Transportation** **Transportation**: Carriage of goods by sea- Types of ships. Chartering: Kinds of charter - Charter party and arbitration –Shipping formalities – Shipping intermediaries – Major and minor ports in India – Privatization of ports in India- World major ports and Sea routes - INCO terms. International air transport – Benefits of air transport– IATA. Case Study on Freight Forwarding	Inland Transportation of Goods- International Federation of Freight Forwarders Association (FIATA).
4	**Containerization** ~~and Warehousing~~ Containerization: Genesis - Advantages and challenges in containerization- Containers- Types of containers- Less than Container Load (LCL)- Full Container Load (FCL)- Over dimensional cargos: Types- Regulations- Challenges - Inland Container Depot (ICD)- CFS - CONCOR- ICDs under CONCOR. ~~Warehousing: Types of Warehouses.~~ Ocean freight calculation– CBM calculations. Case Study on containerization	NO CHANGES
5	**E-Commerce- Logistics and Logistics Operational Efficiency** E- Logistics– Intelligent Transportation Management System- Communication systems - Automatic vehicle location systems - Geographic Information Systems - Introduction to block chain in logistics. Systematic Problem Solving- 7 QC Tools- Quality Circles- MUDA (Waste) Elimination- Kaizen-Total Productive Maintenance. Case Study on Logistics Efficiency	Autonomous Vehicles and Drones in Logistics

PERCENTAGE OF SYLLABUS REVISED : 6.35 %

Course Focuses on:

✓	Skill Development	✓	Entrepreneurial Development
✓	Employability	✓	Innovation
	Intellectual Property Right (IPR)		Gender Sensitization
	Social Awareness/Environment		Constitutional Rights/ Human Values/Ethics

M.Com. IB- 2026-27

Syllabus Revision

Faculty: Commerce Board: Commerce with International Business Semester: II

Course Code/ Name: 26IBP2DA - AIR TRANSPORT MANAGEMENT

S. No.	EXISTING	CHANGES
1	**Airline Industry** Airline Industry- Challenges and strategies - Air cargo industry- Air cargo chain- Air transport: Importance- Factors influencing the selection of air transport- Traffic and operating rights -Customs procedures - Environmental issues. Case Study on strategies used in air transport.	NO CHANGES
2	**Aviation Management** International trends – Airline business models (full-service carrier vs low-cost carriers) – Public Private Participation in Indian airports – Revenue management techniques - Environmental regulations – Recent innovation in airport services: Autonomous aircraft - Predictive maintenance – Beacon technology. Case Study on PPP in Indian air transport	NO CHANGES
3	**Airport classification** Airport classification and management- Airport strategic planning- Transportation infrastructure – International airports in India - Privatization- Airport charges-International country codes - Airport codes - Types of aircrafts and dimensions. Case Study on issues related to Privatization of air . transportation.	NO CHANGES
4	**Air cargo operations** Cargo handling process – Air cargo packaging and labelling - Cargo booking procedures - Air cargo clearance - Types of air cargo - Air cargo tariff - Benefits of air freight- Dangerous Goods Regulation (DGR) – Precautions in handling dangerous goods-- Cold chain operation. Case Study on carriage of dangerous goods by air	E-commerce air cargo logistics - AI-based cargo tracking
5	**Air transport regulations** International regulations - Open skies agreement – Multilateral & Bilateral Interline Traffic Agreements - Role of TIACA - Airport Authority of India - AAICLAS (Airports Authority of India Cargo Logistics and Allied Services) - IMMTA - UNCTAD - DGCA - IATA regulations for international air transport – CASS. ~~International Federation of Freight Forwarders Associations (FIATA).~~ Case Study on India's Open skies policy on air cargo	NO CHANGES

PERCENTAGE OF SYLLABUS REVISED : 4.26 %

Course Focuses on:

✓	Skill Development	✓	Entrepreneurial Development
✓	Employability	✓	Innovation
	Intellectual Property Right (IPR)		Gender Sensitization
	Social Awareness/Environment		Constitutional Rights/ Human Values/Ethics

B.Com. IB- 2026-27
Syllabus Revision

Faculty: Commerce **Board:** Commerce with International Business **Semester:** IV

Course Code/ Name: 26IBP2CP -COMPUTER APPLICATION IN BUSINESS

S. No.	EXISTING	CHANGES
1.	Show the regional sales data of a company using conditional formatting function in the excel sheet, creating basic charts in excel.	NO CHANGE
2.	Calculate employee salary by using the following function in the excel sheets. Functions: min, max, sum, average, count, filter and sort.	NO CHANGE
3.	Create pivot tables, set pivot table options and adding subtotals in pivot table to analyze sales data.	NO CHANGE
4.	Create a supplier database using HLOOKUP, VLOOKUP, XLOOKUP and INDEX functions in an excel sheet.	INDEX function
5.	Apply data validation in a payroll sheet to ensure correct entry of Employee IDs, salary amounts, payment dates, and employment status.	NO CHANGE
6.	Create an airport database and perform following functions: Length, Right, Left, Mode and IF & SUMIF.	NO CHANGE
7.	Understanding to macros, Custom number formats, Using custom list.	NO CHANGE
8.	Develop an Interactive dashboard design by applying advanced dashboard techniques, publishing and sharing the dashboard.	NO CHANGE
9.	~~Creation of a new company, groups and ledgers.~~	Learn company features, configuration in Tally Prime.
10.	~~Preparation of final accounts with adjustments.~~	Create and manage groups, multiple groups, ledgers, and multiple ledgers with Stock items.
11.	~~Voucher entries for receipt, payment, contra and journal.~~	Inventory Management: Record stock journals, physical stock, manufacturing, purchase orders, sales orders, and goods receipts
12.	Voucher entries for purchase and sales bill wise statement with GST.	NO CHANGE
13.	Prepare FOREX calculation and calculating foreign exchange gain/loss.	NO CHANGE

PERCENTAGE OF SYLLABUS REVISED : 40%

Course Focuses on:

✓	Skill Development	✓	Entrepreneurial Development
✓	Employability	✓	Innovation
	Intellectual Property Right (IPR)		Gender Sensitization
	Social Awareness/Environment		Constitutional Rights/ Human Values/Ethics

B.Com. IB- 2026-27
Syllabus Revision

Faculty: Commerce Board: Commerce with International Business
Semester: II

Course Code/ Name: 26IBU2CA-PRINCIPLES OF MARKETING

S. No.	EXISTING	CHANGES
1	Marketing – Definition of market and marketing - Importance of marketing– Analyzing the marketing environment- Components of Environment: Macro environment and Micro environment – Types of marketing: Traditional marketing – Digital marketing –Marketing ethics – Modern marketing strategies	NO CHANGE
2	Marketing functions - Buying – Selling – Transportation – Storage – Financing – Risk Bearing – Standardization – Market information - Marketing and government – Bureau of Indian standards (BIS) – AGMARK	NO CHANGE
3	Marketing mix- Product: Meaning of product – Product life cycle – Branding - Labeling- Price: Pricing objectives - Pricing strategies – Place - Promotion: Personal selling and sales promotion - Advertisement - DAGMAR model - Market segmentation- Levels of Segmentation- Bases for Segmenting Consumer and Business Markets - Targeting - Positioning. Case study on marketing strategy	NO CHANGE
4	Channel of distribution: Channel objectives - Channel functions - Types of distribution Channels - Channel selection - Factors influencing channel of distribution. Marketing research: Objectives and elements of marketing research - Importance and limitations of marketing research. Case study on channels of distribution	AI in Marketing and Generative AI Tools for marketing analytics.
5	Service marketing- Types of services- Nature and characteristics of services- Difference between services and goods- Creating and delivering customer value- Service marketing mix. Case study on challenges in marketing of services.	Digital Service Marketing, AI and Automation in Service Marketing

PERCENTAGE OF SYLLABUS REVISED : 9.09 %

Course Focuses on:

✓	Skill Development	✓	Entrepreneurial Development
✓	Employability	✓	Innovation
	Intellectual Property Right (IPR)		Gender Sensitization
	Social Awareness/Environment		Constitutional Rights/ Human Values/Ethics

M.Com. IB- 2025-27

Syllabus Revision

Faculty: Commerce Board: Commerce with International Business

Semester: IV

Course Code/ Name: 25IBP4CC **- GLOBAL FINANCIAL MANAGEMENT**

S. No.	EXISTING	CHANGES
1	**Global Financial Environment** Overview of global financial management- Importance, rewards and risk of international finance-Goals of international financial management - Scope of international finance – International monetary system – Bimetallism: role of Gold and Silver in traditional finance – Gold standard – Bretton Woods System – Floating exchange rate regime – European monetary system – IMF – WTO – GATT Case study on financing of IMF	NO CHANGE
2	**International Financial Markets and Instruments** International financial markets – Sources of international funds – Multilateral development banks –Instruments of international financial markets– International equities – GDRs – ADRs - International money market and bond market instruments – Euro bonds – Repos – Euro commercial paper – Medium term notes – Floating Rate Notes – Loan syndicates – Euro deposits – Euro issues in India. Case study on International money market instruments.	NO CHANGE
3	**Balance of Payment** Balance of Payment – Fundamentals of BoP- The current account – The capital account– Significance - Equilibrium & disequilibrium- Balance of Payment in developed economies– Balance of Payment in India. Case study on Balance of Payment.	A Case Study on India's Balance of Payments
4	**International Financial Institutions and Financing** World bank- International Development Association – International Finance Corporation – Asian Development Bank and Asian Infrastructure Investment Bank- The international debt and country analysis – Recent changes in international financing- Managing blocked currency trade. Case study on Managing blocked currency trade.	NO CHANGE
5	Foreign Investments Foreign Direct Investment (FDI) – Forms of FDIs – Global FDI - Purpose of overseas investment – Benefits to the host countries – Effects of FDI – Foreign Institutional Investment- Role of AI and IoT in global financial management- Role of AI and I	Global FDI and FII Trends in Emerging Markets

PERCENTAGE OF SYLLABUS REVISED : 5 %

Course Focuses on:

✓	Skill Development	✓	Entrepreneurial Development
✓	Employability		Innovation
	Intellectual Property Right (IPR)		Gender Sensitization
	Social Awareness/Environment		Constitutional Rights/ Human Values/Ethics

M.Com. IB- 2025-27

Syllabus Revision

Faculty: Commerce Board: Commerce with International Business Semester: IV

Course Code/ Name: Course Code/ Name: 25IBP4CA - SUPPLY CHAIN MANAGEMENT

S. No.	EXISTING	CHANGES
1	**Supply chain management** Meaning – Evolution – Objectives – Importance – Sustainability and green supply chain management- Zero waste and circular economy in ancient India - Decision phase in a supply chain – Process views of supply chain: Cycle view - Push/Pull view. Demand forecasting in supply chain: Scope – Role – Components – Approaches – Methods. Case study on sustainability in supply chain management	NO CHANGES
2	**Supply chain drivers** A framework for structuring drivers - Logistical drivers: roles, components, decisions of Facilities, Inventory and Transportation drivers. Cross functional drivers: roles, components, decisions of Information, Sourcing and Pricing drivers. Case study on supply chain drivers	NO CHANGES
3	**Network design in the supply chain** Meaning – Factors influencing network design – Framework – Role – Evaluation – Network design in an uncertain environment – Impact of globalization – To make Onshore or Offshore decisions – Risk management in global supply chain operations. Supply chain models: GSCF- SCOR. Case study on supply chain network design	NO CHANGES
4	**Supply chain performance achieving strategic fit** Competitive and supply chain strategies – Challenges in achieving and maintaining strategic fit – Tailoring the supply chain for strategic fit - Supply chain levers to deal with uncertainties - Expanding strategic scope. Case study on achieving strategic fit	NO CHANGES
5	**Information technology in Supply Chain** The role of IT in supply chain – Supply chain IT framework – ~~The future of IT in the supply chain~~ - Risk management in IT– Supply chain IT in practice – Block Chain – Artificial Intelligence – Big data analytics - Digital Twins and IoT based real-time supply chain visibility. Case study on information technology in the supply chain	Digital twins - IoT-Based Real time supply chain visibility.

PERCENTAGE OF SYLLABUS REVISED : 6 %

Course Focuses on:

✓	Skill Development	✓	Entrepreneurial Development
✓	Employability		Innovation
	Intellectual Property Right (IPR)		Gender Sensitization
	Social Awareness/Environment		Constitutional Rights/ Human Values/Ethics

B.Com. IB- 2025-28

Syllabus Revision

Faculty: Commerce Board: Commerce with International Business Semester: IV

Course Code/ Name: 25IBU4CA / INTERNATIONAL TRADE PROCEDURES

S. No.	EXISTING	CHANGES
1	**Legal Frame work** International trade: Meaning - Need and importance of international trade – Commodity composition – Foreign Trade Development and Regulation act (FTDR Act 1992) – Foreign Trade Regulation Rules (FTRR 1993) -Role and functions of Directorate General Foreign Trade (DGFT) - Indian Trade Classification (HS) - India's foreign trade policy. Case Study on India's Foreign Trade Policy.	NO CHANGE
2	**Export Procedure** Type of exporters -Starting an export firm – Selection of an export product – Market selection –Buyer selection –Registration under GST – Import Export Code number (IEC) –Export license - Registration Cum Membership Certificate (RCMC) - Elements of export contract- INCO terms – Export incentive scheme.	E-Commerce Exports.
3	**Export Promotions and Institutions in International Trade** Export promotion councils in India: AEPC- EEPC- APEDA-MPEDA– Commodity boards – International Chamber of Commerce– Export Oriented Units (EOUs) - Special Economic Zones (SEZs) - WTO - World bank institutions: IBRD- IDA – IFC – MIGA – ICSID. Case Study on Special Economic Zones	NO CHANGE
4	**Export -Import Finance** Modes of international payments - Types of credit: Pre-shipment credit - Post-shipment credit – Interest rate - Foreign currency loans – Lines of credit- Export credit system in India – Role of Reserve Bank of India (RBI) in EXIM credit - Authorized dealers- Foreign currency accounts: NOSTRO- VOSTRO- LORO. Case Study on Selection of mode of international payments	EDPMS, IDPMS -UCP 600
5	**Export- Import Documentation** Documents related to goods: Invoice – Types of invoices – Packing list – Certificate of origin – Insurance certificate -Self declaration. Documents related to transport and clearance: -Bill of lading/Airway bill - Shipping bill - Bill of entry - Indian Customs Electronic Data Interchange Gateway (ICEGATE).	AEO Certification - Common documentation errors

PERCENTAGE OF SYLLABUS REVISED : 9.09 %

Course Focuses on:

✓	Skill Development	✓	Entrepreneurial Development
✓	Employability	✓	Innovation
	Intellectual Property Right (IPR)		Gender Sensitization
	Social Awareness/Environment		Constitutional Rights/ Human Values/Ethics

B.Com. IB- 2025 -28
Syllabus Revision

Faculty: Commerce Board: Commerce with International Business
Semester: VI
Course Code/ Name: 25IBU4CB - LOGISTICS AND SUPPLY CHAIN MANAGEMENT

S. No.	EXISTING	CHANGES
1	**Introduction to Logistics and SCM** Logistics and supply chain management: Evolution – Importance – Understanding logistics and its role in supply chain – Types of logistics in the supply chain –Levels of logistics services- Decision phase, Process views and Framework for supply chain- Sustainable supply chain practices: Green logistics and circular supply chain - National logistics policy. Case study on sustainable logistics practices	Green logistics and circular supply chain
2	**Transportation** Transportation: ~~Modes of transportation~~– Carriage of goods by sea – Major, minor and private ports in India – World major ports and sea routes – Types of ships– Transportation of goods through air– Benefits of air transport – AAICLAS (Airports Authority of India Cargo Logistics and Allied Services)- International Air Transport Association (IATA). Case study on carriage of goods by sea and air.	Inland Transportation of goods
3	**Packaging and Containerization** Cargo classification - Packing - Functions - Essentials of packing and packaging - Packing for storage - Product content protection – Types of packaging. Containerization – Origin – Benefits of containerization – Types of containers – Shipping formalities – Shipping intermediaries - Ocean freight calculation	NO CHANGE
4	**Supply Chain Management and Information Technology** Supply chain drivers - Structuring drivers and cross functional drivers – Fundamentals of Supply chain management network design and **Exim Logistics and Distribution centers** supply chain strategies. Information technology in a supply chain: Artificial intelligence – Block chain - Big data - ~~The role of IT in a supply chain – The supply chain IT framework.~~ Case study on Adoption of Digital Technologies in Supply Chain	Cloud Computing - Digital twins and Real-time supply chain visibility
5	**Exim Logistics and Distribution centers** Special aspects of export logistics: Picking – Packing – Vessel booking [Less than container load (LCL] – Full container load (FCL) – Customs – Documentation – Shipment. Import logistics: Documents collection – Valuing – Bonded warehousing– Customs formalities – Clearing. Distribution Centers: ICD – ~~Role and function~~ –CFS – CONCOR	Hub-and-Spoke Distribution Model

PERCENTAGE OF SYLLABUS REVISED : 12 %

Course Focuses on:

✓	Skill Development	✓	Entrepreneurial Development
✓	Employability	✓	Innovation
	Intellectual Property Right (IPR)		Gender Sensitization
	Social Awareness/Environment		Constitutional Rights/ Human Values/Ethics

B.Com. IB- 2026-27

Syllabus Revision

Faculty: Commerce **Board:** Commerce with International Business **Semester:** IV

Course Code/ Name: 25IBU4SP Banking and Exim Documentation – Non-Lab Practical

S. No.	EXISTING	CHANGES
1.	Introduction to accounts filing: Forms for opening different types of account –ATM application form – Know your customer form (KYC) - Permanent Account Number (PAN) Application.	NO CHANGE
2.	Negotiable forms: Payment – Paying slip – Cash – Cheque book – Demand draft – Cash withdrawal form – Cheque – DD application form – Fund transfer form.	NO CHANGE
3.	Fund Support Applications: Loan – Housing loan – Vehicle loan – Jewel loan – Agri loan – Education loan-- Pledge – Mortgage – Forfeiting of property -Termination of loan.	Memorandum of Deposit (MoD)- NOC
4.	Transactions in banking: NEFT – RTGS – IMPS – Clearance of cheque –UPI – BHIM.	NO CHANGE
5.	Forex Account: Opening of NRI account, NRO account and NRE account.	Repatriable and Non-Repatriable Account
6.	- Registration in EPCs': APEDA- MPEDA- AEPC- EEPC - Registration Cum Membership Certificate (RCMC) through the DGFT Portal.	Ex 6 : Importer Exporter Code (IEC) Application
7.	Basic export documents: - Commercial Invoice-Consular Invoice-Packing list - Certificate of origin - Certificate of insurance.	Proforma invoice
8.	Transportation documents: Shipment advice – Shipment checklist-Bill of lading - Mate receipt- Airway bill- Combined Transport Document (CTD)- Shipping bill~~– Incoterms 2020~~ .	NO CHANGE
9.	Payment and Exchange regulatory: Letter of credit opening form for import-Bill of exchange application-Bank certificate of payment-Foreign inward and outward remittance certificate- e-BRC , Bank realization certificate- Exchange control declaration form - Freight payment certificate - ~~Bill of export~~.	NO CHANGE
10.	Import document-Bill of entry for home consumption-Bill of entry for warehouse-Bill of entry for Ex- Bond clearance for home Consumption- EDI declaration form for import.	NO CHANGE
11.	ICEGATE, DGFT, website overview.	Indian Trade Portal

PERCENTAGE OF SYLLABUS REVISED : 6.25 %

Course Focuses on:

✓	Skill Development	✓	Entrepreneurial Development
✓	Employability		Innovation
	Intellectual Property Right (IPR)		Gender Sensitization
	Social Awareness/Environment		Constitutional Rights/ Human Values/Ethics

BBA (CA) - 2025-28
Syllabus Revision

Faculty: Commerce Board: Commerce with International Business Semester: IV

Course Code/ Name: 25IBU4IA_EXPORT MANAGEMENT

S. No.	EXISTING	CHANGES
1	**India's Export and Export Registration Procedures** India's export sector: Growth of Indian export sector- Composition of exports- India's major exporting partners - Setting up of an export firm - Registration procedures: Obtaining IEC (Importer Exporter Code) - Registration with export promotion councils/commodity boards- Registration with ECGC (Export Credit and Guarantee Corporation).	NO CHANGE
2	**Export Management and Legal Frame work** Meaning and need for export management- - Organizational structure of an export firm. India's Foreign Trade Policy - Foreign Trade Development and Regulation Act (FTDR Act 1992) - Indian Trade Classification (HS)-Trade barriers: Objectives – Types of tariff barriers – Types of non-tariff barriers – Effects of trade barriers. Case study on tariff barriers)	TBT (Technical Barriers to Trade).
3	**Export process** Confirmation of order - Procurement of goods- Quality Control- Finance- Labelling, Packaging, Packing and Marking- Insurance- Realisation of Export Proceeds, L/C- Customs Procedures- Customs House Agents- Documentation- Submission of documents to bank- Export incentive schemes. Case study on customs procedures	Incoterms 2020
4	**Export Documentation** Aligned Documentation System (ADS) - Proforma invoice – Tax invoice – Consular invoice – Packing list – Certificate of origin – Shipping order – Mate receipts – Bill of lading – Airway bill – Shipping bill – Letter of credit – Bill of exchange – Certificate of inspection. Case study on documentation errors	SPS measures
5	**Export Finance** Terms of payments in exports- Sources of finance: Short term and long-term finance - Pre-shipment finance- Post shipment finance- Line of Credit - Export credit system in India: RBI- EXIM bank- Commercial bank	NO CHANGE

PERCENTAGE OF SYLLABUS REVISED : 5.56 %

Course Focuses on:

✓	Skill Development	✓	Entrepreneurial Development
✓	Employability	✓	Innovation
	Intellectual Property Right (IPR)		Gender Sensitization
	Social Awareness/Environment		Constitutional Rights/ Human Values/Ethics

B.Com. IB- 2024-25

Syllabus Revision

Faculty: Commerce Board: Commerce with International Business Semester: VI

Course Code/ Name: 24IBU6DA – INDIA'S FOREIGN TRADE AND LEGISLATION

S. No.	EXISTING	CHANGES
1	**Introduction to India's Foreign Trade** Overview of India's foreign trade - Dharma based business ethics - Importance, composition, and direction - Evolution of India's trade policy– Export and Import trade procedure and documentation- Trade in goods and services - Government support for exports: EoU and SEZ - Digital transformation in foreign trade.	NO CHANGE
2	**India's Export Trade Trends and Nature** India's export trade –Trends nature: Commodity exports and project exports-Composition of exports- Traditional and Non-traditional products- Direction of export trade- Trade agreements and treaties. Case study on Project exports	India's Export Trade.
3	**Legal and Regulatory Framework Governing Foreign Trade** Foreign Trade (Development and Regulation) Act, 1992 - Recent Foreign Trade Policy (FTP): Key highlights - Foreign Exchange Management Act (FEMA)- Free Trade Agreements (FTAs) - Customs Act, 1962: Types of Customs Duties - Dispute settlement mechanism	NO CHANGE
4	Export promotion schemes: ~~Focus Product Scheme (FPS), Focus Market Scheme (FMS),~~ Duty drawback - Market entry strategies - Export pricing and marketing - Role of export Promotion councils - E-commerce and Digital platforms. Case study on export pricing	RoDTEP and current export-promotion schemes
5	International Trade Organizations World Trade Organization (WTO): Objectives and role- General Agreement on Tariffs and Trade (GATT): Objectives and role – International Monetary Fund (IMF): Objectives and role- Asia Pacific Economic Cooperation (APEC): Objectives and role- G20: Objectives and role- BRICS: Objectives and role. Case study on role of International Trade Organizations in India's Foreign Trade.	NO CHANGE

PERCENTAGE OF SYLLABUS REVISED : 8%

Course Focuses on:

✓	Skill Development	✓	Entrepreneurial Development
✓	Employability		Innovation
	Intellectual Property Right (IPR)		Gender Sensitization
	Social Awareness/Environment		Constitutional Rights/ Human Values/Ethics

B.Com. IB- 2024-25

Syllabus Revision

Faculty: Commerce Board: Commerce with International Business

Semester: VI **Course Code/ Name: 24IBU6SA – ENTREPRENEURIAL SKILLS**

S. No.	EXISTING	CHANGES
1	**Foundation of entrepreneurial skills** Entrepreneurship: Meaning - Concept - Entrepreneurial characteristics and skills - Reasons for growth of entrepreneurship in India - Types of entrepreneurs -Business ideas: ~~Traditional and modern approach~~ - Factors affecting entrepreneurial growth -	Traditional Indian trade practices - Modern approaches – Entrepreneurial skill development – Ethical practices in entrepreneurship. - Women entrepreneurship and economic development
2	**Entrepreneurship development skills** ~~Types of entrepreneurial skills~~: Team work and leadership skill- Analytical and problem-solving skill- Critical thinking skill, branding, marketing and networking skills- Role of entrepreneurship development programmes in skill development. Case study on entrepreneurship in India	Entrepreneurial skills
3	**Startups and MSME** Concept of startup- Characteristics of startup- Types of startup and business ideas- Simplification and hand holding, funding support and incentives - MSME: Meaning- Features- Role and importance of MSMEs in Indian economy. Innovation, sustainability and ethical business practices. Case study on startup.	Incubation Make in India initiative.
4	**Entrepreneurship Strategy** Creating and sustaining enterprising model - Entrepreneurs to build and expand their business-Analysis- Evaluation-Planning and execution - Formulating a national entrepreneurship strategy-Promoting awareness and networking- Facilitating technology exchange and innovation	No change
5	**Business Plan Development** Business plan: Concept, Format, Components of business plan - Significance of business plan- Preparation of a business plan. Case study on business plan	model project report for starting a new venture (Team based project work).

PERCENTAGE OF SYLLABUS REVISED : 21.62 %

Course Focuses on:

✓	Skill Development	✓	Entrepreneurial Development
✓	Employability	✓	Innovation
	Intellectual Property Right (IPR)		Gender Sensitization
	Social Awareness/Environment		Constitutional Rights/ Human Values/Ethics

BBA (CA) - 2025-28
Syllabus Revision

Faculty: Commerce Board: Commerce with International Business Semester: IV
Course Code/ Name: 25IBU4IA_EXPORT MANAGEMENT

S. No.	EXISTING	CHANGES
1	**India's Export and Export Registration Procedures** India's export sector: Growth of Indian export sector- Composition of exports- India's major exporting partners - Setting up of an export firm - Registration procedures: Obtaining IEC (Importer Exporter Code) - Registration with export promotion councils/commodity boards- Registration with ECGC (Export Credit and Guarantee Corporation).	NO CHANGE
2	**Export Management and Legal Frame work** Meaning and need for export management- - Organizational structure of an export firm. India's Foreign Trade Policy - Foreign Trade Development and Regulation Act (FTDR Act 1992) - Indian Trade Classification (HS)-Trade barriers: Objectives – Types of tariff barriers – Types of non-tariff barriers – Effects of trade barriers. Case study on tariff barriers)	TBT (Technical Barriers to Trade).
3	**Export process** Confirmation of order - Procurement of goods- Quality Control- Finance- Labelling, Packaging, Packing and Marking- Insurance- Realisation of Export Proceeds, L/C- Customs Procedures- Customs House Agents- Documentation- Submission of documents to bank- Export incentive schemes. Case study on customs procedures	Incoterms 2020
4	**Export Documentation** Aligned Documentation System (ADS) - Proforma invoice – Tax invoice – Consular invoice – Packing list – Certificate of origin – Shipping order – Mate receipts – Bill of lading – Airway bill – Shipping bill – Letter of credit – Bill of exchange – Certificate of inspection. Case study on documentation errors	SPS measures
5	**Export Finance** Terms of payments in exports- Sources of finance: Short term and long-term finance - Pre-shipment finance- Post shipment finance- Line of Credit - Export credit system in India: RBI- EXIM bank- Commercial bank	NO CHANGE

PERCENTAGE OF SYLLABUS REVISED : 5.56 %

Course Focuses on:

✓	Skill Development	✓	Entrepreneurial Development
✓	Employability	✓	Innovation
	Intellectual Property Right (IPR)		Gender Sensitization
	Social Awareness/Environment		Constitutional Rights/ Human Values/Ethics

Dr. N.G.P. ARTS AND SCIENCE COLLEGE

(An Autonomous Institution, Affiliated to Bharathiar University, Coimbatore)
Approved by Government of Tamil Nadu & Accredited by NAAC with 'A++' Grade (3rd Cycle-3.64 CGPA)
Dr. N.G.P.-Kalapatti Road, Coimbatore-641 048, Tamil Nadu, India.
Website: www.drngpasc.ac.in | Email: info@drngpasc.ac.in. | Phone: +91-422-2369100

BoS

22nd

Attendance of the Twenty Second Board of studies meeting

Faculty: Commerce
Board : International Business
Date : 27.10.2026
Time : 10.00. Am
Venue : meet.google.com/ryt-zegs-uwi

S.No	Name	Category	Signature
1.	Dr.S.Mohanraj Head, Department of Commerce with International Business Dr. N.G.P. Arts and Science College	Chairman	PRESENT
2.	Dr. T.C. Brindha Associate Professor Department of International Business Dr. G.R. Damodaran College of Science, Coimbatore.	VC Nominee	PRESENT
3.	Dr. S.B. Senthil Kumar Assistant Professor, Sharjah Maritime Academy, Sharjah, UAE.	Subject Expert	PRESENT
4.	Dr. N.C. Vijayakumar Associate Professor - Operations Alliance School of Business Alliance University Bengaluru.	Subject Expert	PRESENT
5.	Mr. R. Rajeshkumar President - Customs Broker and Shipping Agents Association, Coimbatore. Global Shipping Services Coimbatore.	Industrial Expert	PRESENT
6.	Mr.C. Manoharan Operations Manager - Supply Chain Marks and Spencer India Pvt Ltd, Bangalore.	Alumni	PRESENT
7.	Dr.P.R. Muthuswamy Director-Academics Dr.N.G.P Educational Institutions.	Special Invitee	PRESENT
8.	Dr.N.Kuppuchamy Head, Department of Tamil, Dr. N.G.P. Arts and Science College.	Co-opted Member	PRESENT
9.	Dr.A.Hazel Verbina Head, Department of English, Dr. N.G.P. Arts and Science College.	Co-opted Member	PRESENT
10.	Dr.V.Prem Sudha Head, Department of Management Studies, Dr. N.G.P. Arts and Science College.	IDC Representative	PRESENT
11.	Dr.S.Gokilamani Associate Professor and Head i/c Department of Mathematics, Dr. N.G.P. Arts and Science College.	IDC Representative	PRESENT
12.	Dr.S.Mohan Head, Department of Management Studies Dr. N.G.P. Arts and Science College.	IDC Representative	PRESENT

13.	Dr.S.Arunpriya Head i/c, Department of Commerce Dr. N.G.P. Arts and Science College	IDC Representative	PRESENT
14.	Dr.T.Vasumathi, Professor, Department of International Business, Dr. N.G.P. Arts and Science	Member	PRESENT
15.	Dr.S.Priyanka Assistant Professor, Department of International Business, Dr. N.G.P. Arts and Science	Member	PRESENT
16.	Dr.K.Chandrabose Assistant Professor, Department of International Business, Dr. N.G.P. Arts and Science	Member	PRESENT
17.	Dr.D.Sumathi Assistant Professor, Department of International Business, Dr. N.G.P. Arts and Science	Member	PRESENT
18.	Dr.V.Saranya Associate Professor, Department of International Business, Dr. N.G.P. Arts and Science	Member	PRESENT
19.	Dr.K.Ponnumani Assistant Professor, Department of International Business, Dr. N.G.P. Arts and Science	Member	PRESENT
20.	Dr.S.Ishwarya Assistant Professor, Department of International Business, Dr. N.G.P. Arts and Science	Member	PRESENT
21.	Ms.M.Thiruvasaki (I M.Com.IB) Department of International Business, Dr. N.G.P. Arts and Science College.	Student Nominee	PRESENT
22.	Ms.K.Dharshana (II B.Com.IB) Department of International Business, Dr. N.G.P. Arts and Science College.	Student Nominee	PRESENT

Date : 27.10.2026

(Dr. S. Mohanraj)
BoS- Chairman

BoS Chairman/HoD
Department of Commerce (IB)
Dr. N. G. P. Arts and Science College
Coimbatore – 641 048