



Shri Vaishnav Vidyapeeth Vishwavidyalaya, Indore

SEMESTER-VI

BCOM601- INTERNATIONAL BUSINESS

SUBJECT CODE	SUBJECT NAME	TEACHING & EVALUATION SCHEME								
		THEORY			PRACTICAL		L	T	P	CREDITS
		END SEM University Exam	Two Term Exam	Teachers Assessment *	END SEM University Exam	Teachers Assessment *				
BCOM601	INTERNATIONAL BUSINESS	60	20	20	-	-	3	1	-	4

Legends: L - Lecture; T - Tutorial/Teacher Guided Student Activity; P – Practical; C - Credit;
***Teacher Assessment** shall be based on following components: Quiz/Assignment/Project/Participation in Class, given that no component shall exceed more than 10 marks.

Course Objectives

This course provides insights on tools and practices that help to identify and interpret international business opportunities. Students will analyze international management-and investment strategies. This course provides insights on tools and practices that help to identify and interpret international business opportunities.

Examination Scheme

The internal assessment of the students' performance will be done out of 40 Marks. The semester Examination will be worth 60 Marks. The question paper and semester exam will consist of five questions. Each question will carry 12 Marks and consist of four questions, out of which student will be required to attempt either question number (a) and (b) or question number (c) and (d). Each question i.e. (a), (b), (c) and (d) will be of 6 marks.

Course Outcomes

1. To understand international business theory and practice for understanding the international business context.
2. To provide students with practical tools and theoretical knowledge related to international trade
3. To Understand international business management from the nation-state perspective.

COURSE CONTENT

Unit I: Introduction to International Business: Framework of International Business, Types of International Business, International Business Theories, Global Marketing Theory



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of Competitive Advantages, Neo-Classical theory, Modern Approach to International Business, Problems of Trade and Aid to Developing Countries.

Unit II: International Business Decision making: Mode of Entry, Marketing Mix , Factors Affecting decision For International Business.

Unit III: International Institutions: GATT, WTO, ECM, IMF, IBRD, IDA, IFC, UNCTAD Introduction to FEMA, Role of ECGC and export Promotion Councils.

Unit IV: India's Foreign Trade: Trends of India's foreign trade, Export and Import Policy, Trade Policy, Balance of Payment, Custom and Tariff Rationalization. Role of Documentation in International Trade. Export Pricing, Methods of International Payments.

Unit V: International Capital Movement: Risk in International Operations, International Investment, Financing of Foreign trade, Foreign Direct Investment. Export Finance, Pre and post Shipment credit.

Suggested Readings

1. Daniels, Radebaugh, and Sullivan, *International Business: Environment and Operations*: (Ed 15th). 2015.
2. Spulber, *Global Competitive Strategy*, 2007
3. John D. Daniels, Lee H. Radebaugh, Daniel P. Sullivan, *International Business: Environments and Operations*, Prentice Hall, 10th Edition
4. Donald Ball, Wendell McCulloch, Michael Geringer, *International Business: The Challenge of Global Competition*, Tata McGraw-Hill.
5. Steven Husted, Michael Melvin, *International Economics*, Addison Wesley



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BCOM602 COMPUTERIZED ACCOUNTING SYSTEM

SUBJECT CODE	SUBJECT NAME	TEACHING & EVALUATION SCHEME								
		THEORY			PRACTICAL		L	T	P	CREDITS
		END SEM University Exam	Two Term Exam	Teachers Assessment *	END SEM University Exam	Teachers Assessment *				
BCOM602	COMPUTERIZED ACCOUNTING SYSTEM	60	20	20	-	-	3	1	-	4

Legends: L - Lecture; T - Tutorial/Teacher Guided Student Activity; P – Practical; C - Credit;

***Teacher Assessment** shall be based on following components: Quiz/Assignment/Project/Participation in Class, given that no component shall exceed more than 10 marks.

Course Objectives

This subject aims at utilizing the computer in maintaining accounting records, making management decisions, and processing common business applications. It will help students to develop further skills in maintaining accounting records and will provide in-depth exposure to accounts receivable/accounts payable, payroll and inventory modules.

Examination Scheme

The internal assessment of the students' performance will be done out of 40 Marks. The semester Examination will be worth 60 Marks. The question paper and semester exam will consist of five questions. Each question will carry 12 Marks and consist of four questions, out of which student will be required to attempt either question number (a) and (b) or question number (c) and (d). Each question i.e. (a), (b), (c) and (d) will be of 6 marks.

Course Outcomes

1. To develop understanding of computerized accounting system.
2. To become familiar with the functioning of various accounting softwares.

COURSE CONTENT

Unit-I: Introduction: installation of Tally, ERP latest version, Licensing configurations, Tally Vault Password, Security Control in Tally, ERP–Splitting Company Data, Backup and Restore.



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Unit-II: Accounting: voucher entry, budget, cost centre, balance sheet, profit and loss account, currency, debit note, credit note, and Interest calculation.

Unit-III: Inventory: stock item, sales order, purchase order, delivery note, and rejection out.

Unit-IV: Computerized Tax Liability Calculation.

Unit-V: Payroll: Salary Accounting, Introduction to Payroll, Payroll Masters, Payroll Vouchers, Overtime Payment, Gratuity, Advanced Payroll Transactions, Basic Salary, Overtime, Bonus, Gratuity, Loan, ESI, Provident Fund, Pension, Commission.

Suggested Readings

1. Manoj Bansal, Ajay Sharma, *Computerized Accounting System*, Sahitya Bhawan Publications
2. Bassett, *Computerized Accounting*, BPB Publications
3. *Accountancy Computerised Accounting System*, National Council Of Education
4. Dr.Alok Dwivedi, Prof. C.M. Tembhurnekar, *Computerized Accounting*, Sai Jyoti Publication.
5. Neeraj Sharma, *Computerized Accounting And Business Systems: A text book on the applications of Computers in Accounting and Business*, Lambert.



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BCOM603 CONSUMER BEHAVIOR AND SALES MANAGEMENT

SUBJECT CODE	SUBJECT NAME	TEACHING & EVALUATION SCHEME								
		THEORY			PRACTICAL		L	T	P	CREDITS
		END SEM University Exam	Two Term Exam	Teachers Assessment *	END SEM University Exam	Teachers Assessment *				
BCOM603	CONSUMER BEHAVIOR AND SALES MANAGEMENT	60	20	20	-	-	3	1	-	4

Legends: L - Lecture; T - Tutorial/Teacher Guided Student Activity; P – Practical; C - Credit;
***Teacher Assessment** shall be based on following components: Quiz/Assignment/Project/Participation in Class, given that no component shall exceed more than 10 marks.

Course Objectives

1. The basic objective of this course is to develop and understanding about the many aspects of consumer behavior and its applications in marketing.
2. To understand the conceptual foundations of consumer buying behavior.
3. To create awareness of the cultural influence and perception as applied in consumer behavior

Examination Scheme

The internal assessment of the students' performance will be done out of 40 Marks. The semester Examination will be worth 60 Marks. The question paper and semester exam will consist of five questions. Each question will carry 12 Marks and consist of four questions, out of which student will be required to attempt either question number (a) and (b) or question number (c) and (d). Each question i.e. (a), (b), (c) and (d) will be of 6 marks.

Course Outcomes

1. To understand role of marketing in influencing consumer behavior.
2. To analyze the role of marketer & the consumer in adverting.
3. To sensitize the students to the changing trends in consumer behavior.

COURSE CONTENT

Unit I: Understanding Consumer Behavior and Overview: Definition , Nature , Scope , Application of Consumer Behavior, factors affecting to consumer behavior.



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Unit II: Consumer Decision Making: Decision making process, impulse buying process, decision making criteria, evaluation strategies. Models of Consumer Decision Making - Comprehensive models of consumer decision making

Unit III: Cultural Influence: Manifestation of culture in India, emergence of new consumer culture, cultural diversity and its impact. Changing Indian Consumer Behavior-Drivers of change, consumer trends, new consumption pattern. Future of consumer behavior.

Unit IV: Introduction to Sales Management and Selling process: Nature and Role of Sales Management, Types of Selling, Differences between Selling and Marketing. Various stages of selling process, Sales presentations, closing sale and Follow-up actions.

Unit V: Sales and Operational Management: Sales Planning, Sales Organization, Sales Potential, Sales Forecasting and Budgeting, Territory Design and Sales Quotas, Selection, Training, Motivation and Compensation of Sales Force, Evaluation of Sales Force.

Suggested Readings:

1. Shiffman & Kanuk, *Consumer Behaviour*, Pearson
2. Suja R. Nair, *Consumer Behaviour in Indian Perspective*, Himalaya
3. Hawkins, *Consumer Behaviour: Building Marketing Strategies*, Tata McGraw Hill.
4. Jobber, *Sales Monument*, Tata McGraw Hill
5. Still, Cundiff & Govani, *Sales Management*, Pearson.
6. P. K. Ghosh, *Sales Management*, Himalaya Publishing House



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BCOMTA601 CORPORATE TAX PLANNING AND MANAGEMENT - II

COURSE CODE	CATEGORY	COURSE NAME	TEACHING & EVALUATION SCHEME								
			THEORY			PRACTICAL		L	T	P	CREDITS
			END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment*				
BCOMTA601	CC	Corporate Tax Planning and Management - II	60	20	20	-	-	4	-	-	4

Legends: L - Lecture; T - Tutorial/Teacher Guided Student Activity; P – Practical; C - Credit; CC – Core Course
 *Teacher Assessment shall be based on following components: Quiz/Assignment/ Project/Participation in Class, given that no component shall exceed more than 10 marks.

Course Objectives

1. The objective of the course is to enable the students to acquire the advance knowledge of the corporate tax planning & management.
2. Students should be able to learn corporate tax planning in a strategic way.

Examination Scheme

The internal assessment of the students' performance will be done out of 40 Marks. The semester Examination will be worth 60 Marks. The question paper and semester exam will consist of five questions. Each question will carry 12 Marks and consist of four questions, out of which student will be required to attempt either question number (a) and (b) or question number (c) and (d). Each question i.e. (a), (b), (c) and (d) will be of 6 marks.

Course Outcomes

1. To enable an understanding of Corporate Tax Planning and Management in various forms of business.
2. To develop ability to calculate corporate tax under various situations
3. To make students understand corporate taxation from management decision perspective.

COURSE CONTENT

Unit I: Tax Planning – Management Decision Perspective

1. Tax planning with reference to employees' remuneration
2. Tax planning with reference to receipt of insurance compensation
3. Tax planning with reference to distribution of assets at the time of liquidation



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Unit II: Tax Planning – Non-Residents, Provisions regarding Pricing

1. Special provisions relating to non-residents
2. double taxation relief
3. Provisions regulating transfer pricing
4. Advance rulings
5. Advance pricing agreement

Unit III: Tax Planning - Company Restructuring

1. Tax planning with reference to companies' restructuring
2. Amalgamation
3. Demerger
4. Slump sale

Unit IV: Tax Planning – Other Forms of Business Restructuring

1. Conversion of sole proprietary concern/partnership firm into company
2. Conversion of company into LLP
3. Transfer of assets between holding and subsidiary companies
4. Shutting down or continuing operations

Unit V: Tax Planning – Foreign Collaboration

1. Foreign Collaborations and incidence of taxation on domestic companies
2. Provisions for relief in respect of double taxation
3. Important Double Taxation Avoidance
4. Agreements with Different Countries

Suggested Readings

1. Singhania, Vinod K. and Monica Singhania. *Corporate Tax Planning*. Taxmann Publications Pvt. Ltd., New Delhi. Latest Edition
2. Ahuja, Girish. and Ravi Gupta. *Corporate Tax Planning and Management*. Bharat Law House, Delhi. Latest Edition
3. Acharya, Shuklendra and M.G. Gurha. *Tax Planning under Direct Taxes*. Modern Law Publication, Allahabad. Latest Edition
4. Mittal, D.P. *Law of Transfer Pricing*. Taxmann Publications Pvt. Ltd., New Delhi. Latest Edition
5. E.A. Srinivas, *Corporate Tax Planning*, Tata McGraw Hill. Latest Edition



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BCOMTA602- INTERNATIONAL TAXATION

COURSE CODE	TYPE OF COURSE	COURSE NAME	TEACHING & EVALUATION SCHEME								
			THEORY			PRACTICAL		L	T	P	CREDITS
			END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment*				
BCOMTA602	CC	International Taxation	60	20	20	-	-	4	-	-	4

Legends: L - Lecture; T - Tutorial/Teacher Guided Student Activity; P – Practical; C - Credit; CC – Core Course
 *Teacher Assessment shall be based on following components: Quiz/Assignment/ Project/Participation in Class, given that no component shall exceed more than 10 marks.

Course Objectives

To understand objective and concept of International Taxation System and gain working knowledge of generally accepted taxation procedures and of techniques and skills needed to apply them in Taxation and attestation engagements.

Examination Scheme

The internal assessment of the students' performance will be done out of 40 Marks. The semester Examination will be worth 60 Marks. The question paper and semester exam will consist of five questions. Each question will carry 12 Marks and consist of four questions, out of which student will be required to attempt either question number (a) and (b) or question number (c) and (d). Each question i.e. (a), (b), (c) and (d) will be of 6 marks.

Course Outcomes

1. To understand and have an Overview of International Taxation System.
2. To get insight on Transfer Price and Double Taxation.
3. To evaluate taxable income of non residents.

COURSE CONTENTS

Unit – I:- An Overview of International Taxation System

Meaning, Objectives and importance of International Taxation System. International Tax concepts and provisions as per Income-tax Act, 1961. Principles of International Taxation, Basics of International tax Structures, International Financial Centre



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Unit -II:- Double Taxation

History, background and concept of double taxation under Income Tax Act 1961, Double Taxation Avoidance Agreements, impact of double taxation avoidance agreement in India, Meaning and features of Treaty, treaty shopping, and treaty overrides the Act, scope of tax treaties, definition, taxes covered, residence under tax treaties, Tax Information Exchange Agreements, Anti-Avoidance Measures.

Unit – III:- Transfer Pricing

Meaning and features of Transfer Pricing, Income tax Rules, 1962 relating to Transfer pricing International Transactions and Associated Enterprises, OECD Transfer Pricing Guidelines, Arm's Length Price, Advance Pricing Arrangement, Safe harbour, Range Concept, UN Transfer Pricing guidance for developing Countries.

Unit– IV :- Taxation of non-residents

Foreign income, categories of income related to international transactions. Aspects of ITS. The forecasting and evaluation of financial risks. Issues in International Taxation related to digital economy & e-commerce, financial Instruments and Trusts etc. Model Tax Conventions (UN, US and OECD)

Unit –V:- International Financing

International Financial Reporting Standards (IFRS), credit-card companies, insurance companies, accountancy companies, consumer-*finance* companies, stock brokerages, investment funds etc. *legislation having impact on International Taxation Multidisciplinary Case Study*

Suggested Readings

1. CA. Divakar Vijayasarathy , **Fundamentals of international taxation** , Bharat Publication
2. Mr. Michael Keen and Mr. Victor T Thuronyi, ***International Taxation and the Extractive Industries***, Routledge.
3. Adnan Islam , ***International Taxation*** , Publisher : Wiley