



Shri Vaishnav Vidyapeeth Vishwavidyalaya, Indore

Shri Vaishnav Institute of Commerce

Choice Based Credit System (CBCS) in Light of NEP-2020

B.COM. VI SEMESTER (2021-2024)

BCOM601- INTERNATIONAL BUSINESS

SUBJECT CODE	TYPE OF COURSE	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	CC	INTERNATIONAL BUSINESS	60	20	20	-	-	3	-	-	3

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

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

CO1 Demonstrate fundamental knowledge in core functional areas of international business.

CO2 Create evidence-based solutions to business problems or opportunities.

CO3 Identify global dynamics which affect international businesses and understand the most widely used international business terms and concepts.

CO4 Identify the role and impact of political, economical, social and cultural variables in international business.

CO5 Analyze international business from a multi-centric perspective, avoiding ethnocentrism.

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COURSE CONTENT

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

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

Suggested Readings

1. Daniels, Radebaugh, and Sullivan, (2018) *International Business: Environment and Operations*: (Ed 15th). 2015.
2. Spulber D.F., (2007) *Global Competitive Strategy*, Cambridge University Press
3. Daniels J. D., Radebaugh L. H., Sullivan D. P., (2016) *International Business: Environments and Operations*, Prentice Hall, 10th Edition
4. Ball D, McCulloch W., Geringer M., (2009) *International Business: The Challenge of Global Competition*, Tata McGraw-Hill.
5. Husted S., Melvin M., (2018) *International Economics*, Addison Wesley

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Choice Based Credit System (CBCS) in Light of NEP-2020

B.COM. VI SEMESTER (2021-2024)

BCOM603 CONSUMER BEHAVIOR AND SALES MANAGEMENT

SUBJECT CODE	TYPE OF COURSE	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	CC	CONSUMER BEHAVIOR AND SALES MANAGEMENT	60	20	20	-	-	3	-	-	3

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 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

- CO1** Understand the dynamics, benefits, and challenges of diversity and inclusion within teams or organizations.
- CO2** Able to explain the basic concepts and models of consumer behavior.
- CO3** Able to analyze the effects of psychological, socio-cultural and demographic factors on the consumer decision process with their results.
- CO4** Able to compare the relationship between consumer behavior and other disciplines.
- CO5** Able to explain the consumer purchasing decision process and able to distinguish the digital age and its effects on consumer behavior

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BCOM603 CONSUMER BEHAVIOR AND SALES MANAGEMENT

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BCOM603	CC	CONSUMER BEHAVIOR AND SALES MANAGEMENT	60	20	20	-	-	3	-	-	3

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 CONTENT

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

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.

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BCOM603	CC	CONSUMER BEHAVIOR AND SALES MANAGEMENT	60	20	20	-	-	3	-	-	3

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.

Suggested Readings:

1. Shiffman, Kanuk, (2018) *Consumer Behaviour*, Pearson
2. Suja R. Nair, (2017) *Consumer Behaviour in Indian Perspective*, Himalaya
3. Hawkins, (2007) *Consumer Behaviour: Building Marketing Strategies*, Tata McGraw Hill.
4. Jobber, (2009) *Sales Monument*, Tata McGraw Hill
5. Still, Cundiff, Govani, (2018) *Sales Management*, Pearson.
6. Ghosh P. K., (2009) *Sales Management*, Himalaya Publishing House

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B.COM. VI SEMESTER (2021-2024)

BCOM602 COMPUTERIZED ACCOUNTING SYSTEM

SUBJECT CODE	TYPE OF COURSE	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	SEC	COMPUTERIZED ACCOUNTING SYSTEM	60	20	20	-	-	3	-	-	3

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

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

CO1 Demonstrate an understanding of accounting theory.

CO2 Communicate effectively using standard accounting terminology.

CO3 Apply accounting procedures using specialized computer accounting software.

CO4 Demonstrate an understanding of accounting reports and records.

CO5 Apply select computerized accounting software to analyze and record transactions including general accounting transactions

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			THEORY			PRACTICAL		L	T	P	CREDITS
			END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment*				
BCOM602	SEC	COMPUTERIZED ACCOUNTING SYSTEM	60	20	20	-	-	3	-	-	3

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

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.

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BCOM602 COMPUTERIZED ACCOUNTING SYSTEM

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			THEORY			PRACTICAL		L	T	P	CREDITS
			END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment*				
BCOM602	SEC	COMPUTERIZED ACCOUNTING SYSTEM	60	20	20	-	-	3	-	-	3

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

Suggested Readings

1. Bansal M., Sharma A., (2019) *Computerized Accounting System*, Sahitya Bhawan Publications
2. Bassett, (2018) *Computerized Accounting*, BPB Publications
3. *Accountancy Computerised Accounting System*, National Council Of Education
4. Dwivedi A., Tembhurnekar C.M. (2019) , *Computerized Accounting*, Sai Jyoti Publication.
5. Sharma N., (2019) *Computerized Accounting And Business Systems: A text book on the applications of Computers in Accounting and Business*, Lambert.

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Choice Based Credit System (CBCS) in Light of NEP-2020

B.COM. VI SEMESTER (2021-2024)

(Honours/ No Branch/ Entrepreneurship Courses)

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Choice Based Credit System (CBCS) in Light of NEP-2020

B.COM. VI SEMESTER (2021-2024)

(Banking and Finance Courses)

BCOMBF601 FOREX MANAGEMENT

SUBJECT CODE	TYPE OF COURSE	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*				
BCOMBF601	DSE	Forex Management	60	20	20	-	-	3	-	-	3

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

***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 this subject is enrich students with the mechanism of the foreign exchange markets , measurement of exposure and hedging against risk.
2. To analyze the nature and functioning of foreign exchange markets, determination of exchange rates and their forecasting
3. To explain the foreign exchange risks and to identify risk management strategies.

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

- CO1 Understand how the foreign Exchange Market operates.
- CO2 Understand the principles of Currency valuation
- CO3 Explain techniques that can be used to hedge foreign exchange risk
- CO4 Create an understanding on foreign exchange Management in India
- CO5 Explore the international sources of finance

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BCOMBF601 FOREX MANAGEMENT

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BCOMBF601	DSE	FOREX MANAGEMENT	60	20	20	-	-	3	-	-	3

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

*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 CONTENTS

Unit-I: Nature and scope of forex management: Objectives, significance and scope of forex management, relationship between forex management and financial management, forex management and global environment.

Unit-II: International financial markets and instruments: An overview of international capital and money markets, arbitrage opportunities, integration of markets, international capital and money market instruments – GDRs, DRs, Euro Bonds, dual currency bonds, euro equity, euro deposits.

Unit-III: Foreign Exchange Market: Functions, characteristics, organization, and participants, arbitrage in foreign exchange market, mechanics of making foreign payments, cost associated with international payments.

Unit-IV: Foreign exchange rates and its determinations: exchange rate, spot, forward and cross exchange rates, Forex trading and financing of international trade.

Unit-V: Foreign Exchange Risk Hedging techniques: Swaps, Options, offshore banking, payment terms, i.e., Commercial Invoice, Letter of credit, bill of exchange, documents and financing techniques.

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BCOMBF601 FOREX MANAGEMENT

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BCOMBF601	DSE	FOREX MANAGEMENT	60	20	20	-	-	3	-	-	3

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

Suggested Readings

- 1) Jeevanandan, C, (2009) *Foreign Exchange and risk Management*, Sultan Chand and sons, New Delhi
- 2) Chatterjee, (2009) *Principles of Foreign Exchange*, Himalaya Publication.
- 3) Ian Giddy, (2018) *Global Financial Markets*, AIYBS, New Delhi
- 4) Levi, Maurice, (2019) *International Finance*, McGraw Hill Inc.,

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B.COM. VI SEMESTER (2021-2024)

BCOMBF602 FINTECH

SUBJECT CODE	TYPE OF COURSE	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*				
BCOMBF602	DSE	BCOMBF602 FINTECH	60	20	20	-	-	3	-	-	3

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

***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

Financial technology (FinTech) is revolutionary and rapidly changing the financial services industries. This graduate course provides an introduction to FinTech such as blockchain, crypto currencies (e.g., Bitcoin and Ethereum), alternative lending, machine learning, and robo-advising.

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

- CO1** Developed key concepts in financial products and services and the regulation thereof.
- CO2** Provide a foundation in the structure and functioning of financial institutions.
- CO3** Gain a basic knowledge of current and prospective technology as it relates to financial products and services
- CO4** Knowledge of current and future issues in cutting edge developments in banking, financial markets and entrepreneurial fields.
- CO5** Developed new Fintech: cloud services, open source software, artificial intelligence, mobile devices and apps

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B.COM. VI SEMESTER (2021-2024)

BCOMBF602 FINTECH

SUBJECT CODE	TYPE OF COURSE	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*				
BCOMBF602	DSE	BCOMBF602 FINTECH	60	20	20	-	-	3	-	-	3

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

***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 CONTENT

Unit I: Introduction to FinTech Recent developments, Major areas in FinTech, Future prospects and potential issues with FinTech

Unit II: Blockchain and Cryptocurrency Technologies: Digital Signature, Public and Private Keys, Blockchains, Proof of Work, Mining, Bitcoin, Ethereum, Other Altcoins, Wallets, Exchange Markets, Payments

Unit III: Alternative Lending, Crowd funding, and P2P Technology.

Unit IV: MS- Excel Applications in Finance: Time value of money, Loan amortization schedule etc.

Unit V: Regulatory and Societal Perspectives: Societal impact of FinTech companies, How to strike a regulatory balance between mitigating negative externalities and encouraging entrepreneurial growth.

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Choice Based Credit System (CBCS) in Light of NEP-2020

B.COM. VI SEMESTER (2021-2024)

BCOMBF602 FINTECH

SUBJECT CODE	TYPE OF COURSE	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*				
BCOMBF602	DSE	BCOMBF602 FINTECH	60	20	20	-	-	3	-	-	3

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

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

Suggested Readings

1. Narayanan A., Bonneau J., Goldfeder S., (2018) *Bitcoin and Cryptocurrency Technologies: A Comprehensive Introduction* Princeton University Press, ISBN-13: 978-0691171692.
2. Henning Diedrich, CreateSpace, (2018) *Ethereum: Blockchains, Digital Assets, Smart Contracts, Decentralized Autonomous Organizations*, Independent Publishing Platform, ISBN-13: 978-1523930470.
3. Bahga A. Madiseti V., (2019) *Blockchain Applications: A Hands-on Approach*, Vpt, ISBN-13: 978-0996025560.
4. Paul D. Stallard, Robert Lempka, *Next Generation Finance: Adapting the financial services industry to changes in technology, regulation and consumer behavior*.
5. Rubini A., (2020) *Fintech in a Flash: Financial Technology Made Easy*.
6. Chandan Sengupta, *Financial Analysis and Modeling using Excel and VBA*, Wiley
7. Wilson Jr., Jay D., (2018) *Creating Strategic Value through Financial Technology*. Wiley Finance.
8. Bernardo N., (2017) *The Future of FinTech, Integrating Finance and Technology in Financial Services*, EBook ISBN 0- 978-3-319-51415-4

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B.COM. VI SEMESTER (2021-2024)

(Computer Applications Course)

BCOMCA601 ACCOUNTING INFORMATION SYSTEM

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*				
BCOMCA601	DSE	Accounting Information System	60	20	20	-	-	3	-	-	3

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

***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

The objective of the course is to enable the students to acquire the basic knowledge of the Accounting Information System and to learn the techniques of preparing the AIS.

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

CO1 Evaluate the impact of information and communication technology on business practices.

CO2 Identify and analyze opportunities for business value creation opportunities involving ICT, e-commerce, and/or social media.

CO3 Analyze information flows in an organization and develop conceptual models of organizational relationships.

CO4 Identify organizational risk and control issues, incorporate those issues into conceptual models, and explain how information technology changes control techniques

CO5 Develop support for business decisions based on a systematic and objective consideration of the problems, feasible alternatives using appropriate decision-modeling techniques

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BCOMCA601 ACCOUNTING INFORMATION SYSTEM

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*				
BCOMCA601	DSE	ACCOUNTING INFORMATION SYSTEM	60	20	20	-	-	3	-	-	3

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

***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 CONTENT

UNIT I:- Introduction to Accounting Information System: Meaning & Definition of AIS, Objectives and Need of AIS in today's era, Accounting and the Internet, An Information Systems Framework, AIS Subsystems, The Accounting Function, The Information Technology Function, Accountants as Users, Accountants as System Designers, Accountants as System Auditors, Developing and Implementing an Effective AIS.

UNIT II: Overview of Transaction Processing: Meaning and importance of Transaction Processing, Transaction Cycles, Meaning and difference between Manual Systems VS. Computer-Based Systems, Alternative Data Processing Approaches, Batch Processing Using Real-Time Data Collection, Real-Time Processing, Data Flow Diagrams and Entity Relationship Diagrams, System Flowcharts, Program Flowcharts, Record Layout Diagrams.

UNIT – III: AIS Business Processes

IT and Accounting, AIS Business Processes, Transaction Processing Procedures, General Ledger Update Procedures, Advantages of Real-Time Processing, Automated Cash Receipts Procedures, Reengineered Cash Receipts Procedures, Daily Procedures, End-of-Day Procedures, Control Considerations for Computer-Based Systems

UNIT – IV: Database Management System

Introduction to Databases, the Database Approach, Controlling Access to the Database, Centralized Databases, Distributed Databases, Three Conceptual Models, Integrated Accounting and Enterprise Information Systems, Introduction to Risk Assessments, Flow Charting.

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BCOMCA601 ACCOUNTING INFORMATION SYSTEM

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*				
BCOMCA601	DSE	ACCOUNTING INFORMATION SYSTEM	60	20	20	-	-	3	-	-	3

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

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

UNIT – V:- Ethics and Fraud In AIS

Business Ethics, Computer Ethics, Fraud, Computer Fraud and Abuse Techniques, Confidentiality and Privacy Controls, Processing Integrity and Availability Controls

Suggested Readings

- ✓ Calee Jo Holcombe, (2016) *Accounting Information Systems*, Accounting Publisher: McGraw Hill
- ✓ S.P.N. Singh, (2018) *Accounting Information System Hardcover*, ABD Publishers
- ✓ M. Karthikeyan, (2015) *Accounting Information Systems*, Abhijeet Publications

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B.COM. VI SEMESTER (2021-2024)

(Tax Procedure Courses)

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	DSE	Corporate Tax Planning and Management - II	60	20	20	-	-	3	-	-	3

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

*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

- CO1** Understand the problems and methods of tax planning, tax evasion and tax avoidance, importance and scope of tax planning
- CO2** Develop the analytical skills in applying rates of tax, computation of tax liability and MAT provisions, TDS and payment of Advance Tax
- CO3** Evaluate the clubbing provisions and set off and carry forward of losses and exempted incomes.
- CO4** Apply the provisions of tax in practical tax planning of individual and corporate.
- CO5** Gain knowledge on the provisions of assessment of various types of persons, appeals, provisions and prosecution.

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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	DSE	Corporate Tax Planning and Management - II	60	20	20	-	-	3	-	-	3

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

***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 CONTENT

Unit I: Tax Planning – Management Decision Perspective: Tax planning with reference to employees' remuneration, Tax planning with reference to receipt of insurance compensation, Tax planning with reference to distribution of assets at the time of liquidation

Unit II: Tax Planning – Non-Residents, Provisions regarding Pricing: Special provisions relating to non-residents, Double taxation relief, Provisions regulating transfer pricing, Advance rulings, Advance pricing agreement

Unit III: Tax Planning - Company Restructuring: Tax planning with reference to companies' restructuring, Amalgamation, Demerger, Slump sale

Unit IV: Tax Planning – Other Forms of Business Restructuring: Conversion of sole proprietary concern/partnership firm into company, Conversion of company into LLP, Transfer of assets between holding and subsidiary companies, shutting down or continuing operations

Unit V: Tax Planning – Foreign Collaboration: Foreign Collaborations and incidence of taxation on domestic companies, Provisions for relief in respect of double taxation, Important Double Taxation Avoidance, Agreements with Different Countries

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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	DSE	Corporate Tax Planning and Management - II	60	20	20	-	-	3	-	-	3

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

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

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, Gurha M.G.. *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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B.COM. VI SEMESTER (2021-2024)

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	DSE	International Taxation	60	20	20	-	-	3	-	-	3

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

***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

CO1 Know main principles of international taxation, discuss the main trends in the development of international taxation, including BEPS measures

CO2 Know the difference between the different articles of the Model Tax Conventions (OECD and UN)

CO3 Know key techniques of preparation of transfer pricing documentations for different types of deals with tangible and intangible assets

CO4 Able to apply 5 transfer pricing assessment methods

CO5 Able to describe the process of regulation of the international tax disputes

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B.COM. VI SEMESTER (2021-2024)

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	DSE	International Taxation	60	20	20	-	-	3	-	-	3

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

***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 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

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.

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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	DSE	International Taxation	60	20	20	-	-	3	-	-	3

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

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

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. Vijayasathay D., (2016) **Fundamentals of international taxation**, Bharat Publication
2. Keen M. Victor T Thuronyi, (2018) **International Taxation and the Extractive Industries**, Routledge.
3. Islam A., (2019) **International Taxation** , Publisher : Wiley

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B.COM. VI SEMESTER (2021-2024)

BCOM604 CORPORATE AND SECRETARIAL PRACTICE- II

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*				
BCOM604	DSE	Corporate and Secretarial Practice- II	60	20	20	-	-	3	-	-	3

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

***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 Objective

1. The course focuses on the Advance concepts of Corporate and secretarial practices in India.
2. The course aims at providing an in-depth idea about corporate laws and its implications.

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

After completion of this course the students are expected to be able to:

CO1 Apply provisions of company's amendment act 2013 to face the real time corporate scenario.

CO2 To familiarize on capital structure and the procedure of share allotment.

CO3 To attain knowledge on rights and duties of shareholders, members and types of meetings in the companies.

CO4 To familiar with rules and regulations relating to appointment of directors

CO5 To acquire the knowledge on modes and procedure of winding up of companies

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BCOM604 CORPORATE AND SECRETARIAL PRACTICE- II

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*				
BCOM604	DSE	Corporate and Secretarial Practice- II	60	20	20	-	-	3	-	-	3

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

***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 CONTENTS

Unit I: Directors: Appointment – Qualification – Vacation – Removal – Resignation – Retirement – Rights – Duties and liabilities of directors – Secretarial duties. Manager – Whole time Director – Managing Director – Appointment – Disqualification –Independent Director – Managerial remuneration – Secretarial duties. Women Director – Independent Director and Whole time Key Managerial Personnel – Director Identification Number and its significance – Duties, qualification and disqualification.

Unit II: Secretarial Correspondence: Correspondence– Shareholders, Debenture Holders, Registrar of Companies, Stock Exchange & penalties thereon , Correspondence with SEBI, Company Law Board and penalties thereon, Role of technology in Secretarial Correspondence

Unit III: Company Meetings: Meeting: Meaning – Requisites – Notice – Proxy – Agenda – Quorum – Resolutions – Minutes – Kinds – Shareholder Meetings - Statutory Meeting – Annual General Body Meeting – Extraordinary General Body Meeting – Board Meetings.

Unit IV: Books of Accounts and Registers: Inspections – Annual returns – Circulation and filing – Directors report – Chairman’s speech – Appointment of auditors – Qualification of auditors – Auditors report – Removable of auditors – Secretarial duties.

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Shri Vaishnav Institute of Commerce

Choice Based Credit System (CBCS) in Light of NEP-2020

B.COM. VI SEMESTER (2021-2024)

BCOM604 CORPORATE AND SECRETARIAL PRACTICE- II

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*				
BCOM604	DSE	Corporate and Secretarial Practice- II	60	20	20	-	-	3	-	-	3

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

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

Unit V: Winding Up: Meaning – Modes of Winding Up –Winding Up by tribunal – Voluntary Winding Up – Compulsory Winding Up – Consequences of Winding Up – Removal of name of the company from Registrar of Companies – Insolvency and Bankruptcy Code – 2016.

Suggested Readings

1. Bhandari M. C. (2012) *Guide to Company Law Procedure*; Wadhwa & Company, Agra & Nagpur
2. Shanbhogue K. V. (2016) *Company Law Practice*; Bharat Law House, New Delhi – 34
3. Sharma M. L. (2018) *Company Procedures and Register of Companies*, Tax Publishers, Delhi
4. Chakborti A. M., (2017) *Company Notices, Meetings* and B. P.Bhargava Resolutions, Taxmann, New Delhi
5. Ramaiya A. (2019) *Guide to the Companies Act*, Wadhwa & Company, Nagpur
6. Suryanarayanan R.: *Company Notices, Meetings and Resolutions*, Kamal Law House, Kolkatta
7. Jain D. K. (2018) *E- Filling of Forms & returns* Kamal Law House, Kolkatta

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