



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	-	-	4	-	-	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	-	-	4	-	-	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	-	-	4	-	-	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 advertizing.
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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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	CC	ACCOUNTING INFORMATION SYSTEM	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

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

1. To impart to the students the expertise in functions and procedure of AIS.
2. To improve student's ability to understand accounting information system in business decision making
3. To apply the knowledge of AIS.

COURSE CONTENT

UNIT 1:- 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



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Information Technology Function, Accountants as Users, Accountants as System Designers, Accountants as System Auditors, Developing and Implementing an Effective AIS.

UNIT 2: 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 – 3: 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 – 4 : 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.

UNIT – 5:- 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, *Accounting Information Systems* ,Accounting Publisher: McGrawHill
- ✓ S.P.N. Singh , *Accounting Information System Hardcover* , ABD Publishers
- ✓ M. Karthikeyan, *Accounting Information Systems* , Abhijeet Publications