



DEVI AHILYA VISHWAVIDYALAYA, INDORE

School of Commerce

1.1.1

Program outcome and course outcome



**BACHLORE IN COMMERCE (B.COM)
ACCOUNTS & TAX MANAGEMENT (ATM)**

CURRICULUM AND SYLLABUS

**EFFECTIVE FOR THE ACADEMIC YEAR
2018-2019**

**DEPARTMENT OF COMMERCE
DAVV, INDORE**

B.COM
ACCOUNTS AND TAX MANAGEMENT
CURRICULUM

**B.COM[ATM]
PROGRAMME**

OUTCOME

PO – 1: After completing three years for Bachelors in Commerce (B.Com) program, students would gain a thorough grounding in the fundamentals of Commerce and Finance.

PO – 2: The commerce and finance focused curriculum offers a number of specializations and practical exposures which would equip the student to face the modern-day challenges in commerce and business.

PO -3 The all-inclusive outlook of the course offer a number of value based and job oriented courses ensures that students are trained into up-to-date. In advanced accounting courses beyond the introductory level, affective development will also progress to the valuing and organization levels.

Program Specific Outcome (PSO)

PSO – 1: Students will be able to demonstrate progressive learning of various tax issues and tax forms related to individuals. Students will be able to demonstrate knowledge in setting up a computerized set of accounting books

PSO – 2: Students will demonstrate progressive affective domain development of values, the role of accounting in society and business.

PSO – 3: Students will learn relevant financial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.

PSO – 4: Students will learn relevant managerial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.

PSO – 5: Learners will gain thorough systematic and subject skills within various disciplines of commerce, business, accounting, economics, finance, auditing and marketing.

PSO – 6: Learners will be able to recognise features and roles of businessmen, entrepreneur, managers, consultant, which will help learners to possess knowledge and other soft skills and to react aptly when confronted with critical decision making.

PSO-7: Learners will be able to prove proficiency with the ability to engage in competitive exams like CA, CS, ICWA and other courses.

PSO – 8: Learners will acquire the skills like effective communication, decision making, problem solving in day to day business affaires

PSO – 9: Learners will involve in various co-curricular activities to demonstrate relevancy of foundational and theoretical knowledge of their academic major and to gain practical exposure.

PSO – 10: Learners can also acquire practical skills to work as tax consultant, audit assistant and other financial supporting services.

PSO -11: Learners will be able to do higher education and advance research in the field of commerce and finance.**rogram Outcome Subject Wise**

1st Semester

Subject	Outcomes
English	Familiarize students with functional use of grammar, understanding of the use of language
Financial Accounting	To make the acquire the conceptual knowledge of Accounting. To equip the students with the knowledge of accounting process and Preparation of final accounts.
Business Mathematics	To make the Acquire the Conceptual and Practical Knowledge of Mathematics which help the students in Business.
Business Economics	To make students how to understand business organizations work by applying economics principles in their business Management.
Principles & Practices of Management	To make students how to understand business organizations work by applying economics principles in their business Management.
Introduction of Computer	To Impart Basic Knowledge About Computer With Application of Various Packages which helps the Students in various Competitive Exam.

2nd Semester

Subject	Outcomes
French	The French Section offers multiple contexts for studying the language, with many experiential opportunities for students in their individual areas of interest. While specific expectations will vary from student to student and by their co-disciplines, the French section seeks to regularly gather and report concrete evidence on what students can do based on their program of study. Learning outcomes are focused on all four modalities of the language: speaking, listening, reading and writing as well as knowledge of Francophone cultures and the skills of collaboration and critical thinking.
Business Environment in India	The course shall provide an understanding of the different aspects of Business. Environment at the determining element in management of business in a society, with special reference to business in India
Principle of Marketing	To help students to understand the concept of marketing and its applications. Also to expose the students to the latest trends in marketing
Business Statistics	It enables the students to gain undergoing of Statistical techniques as are applicable to business.
Cost Accounting	To familiarize students with the various concepts and element of cost. To create cost consciousness among the students.
Data Base Management System	This course provide students the basic knowledge, concept and Applications of DBMS & RDBMS in organization

3rd Semester

Subject	Outcomes
Business Communication & Report Writing	The object of this subject is to cultivate effective communication skills oral as well As Written in the students.
Direct Taxation	<ol style="list-style-type: none">1. By the end of the course students will be able to describe how the provisions in the corporate tax laws can be used for tax planning.2. Students of the course will be able to explain different types of incomes and their taxability and expenses and their deductibility.3. Students who complete this course will be able to learn various direct and indirect taxes and their implication in practical situations.4. Students of the course will able to state the use of various deductions to reduce the taxable income.
Management Accounting	To enable the students to understand the importance of the subject through analysis and interpretation of financial statements & Application of Various Calculative Tools.
Business Legislation	The Outcomes of this course is to give basic knowledge of important business and economic laws applicable to Indian business houses so that decisions are taken in the legal framework.
Human Resources Management	<p>to give students the knowledge, understanding and key skills that are required by today's HR professionals and to enable students to effectively contribute to dynamic organizations. Students will also gain an understanding of key terms, theories/concepts and practices within the field of human resource management.</p> <p>Students shall learn to Identify and analyze the problems in the field of HRM and be able to provide innovative solutions. They shall be able to identify and appreciate the significance of ethical issues in HR practices and the management of people in the workplace</p>
Accounting Information System & Packages	To enable the students to understand the importance of the subject through analysis and interpretation of accounting information system and packages

4th Semester

Subject	Outcomes
Organizational Behavior	The Outcome is to develop an understanding of an individual personality motivational as well their impact on organization. It also aims to develop skills in team building, leadership, managerial effectiveness and conflict resolutions.
Company Law	The outcome is to impart Knowledge of the Indian Companies Act to the Students so that it is easy for them to understand the functioning of the Corporate World.
Indirect Taxation & GST	To give the students a general understanding of the GST law in the country and provide an insight into practical aspects of GST and equip them to become tax practitioners.
Operational Research	<ol style="list-style-type: none">1. Define and formulate linear programming problems and appreciate their limitations.2. Solve linear programming problems using appropriate techniques and optimization solvers, interpret the results obtained and translate solutions into directives for action.3. Conduct and interpret post-optimal and sensitivity analysis and explain the primal-dual relationship.4. Develop mathematical skills to analyze and solve integer programming and network models arising from a wide range of applications.5. Effectively communicate ideas, explain procedures and interpret results and solutions in written and electronic forms to different audiences.
Fundamental of Banking & Insurance	With this course students are familiarized with and understand the main framework of banking and insurance. Students should understand the main characteristics of banking and insurance Operations. Solvency II and Basel III are also discussed. The course offers a sound theoretical background, with journal articles to read and comment and also a practical applied approach, with a group work assignment for students to deal with, in which students develop technical and analytical skills.
E-Commerce	To have knowledge about computers in the field of E-Commerce.

5th Semester

Subjects	Outcomes
Corporate Accounting	The outcomes of this course is to expose students to maintain company accounts as per company law and accounting standards and handling accounting adjustments related to companies.
Corporate Tax Management	To make the students aware of the corporate tax laws of India. Understanding the corporate tax laws and uses it for tax planning is the basic outcomes of the course. The course is designed so that the students are aware of what business income is and when it gets taxed. The course

	also provides students with knowledge the difference between tax avoidance and tax planning.
Introduction of Foreign Trade	To enable the students for independent performing import or export transactions within the activity of a company, monitoring their collections and necessary documentation. It is, further, its purpose to inform the students about the specificities of particular kinds of jobs in foreign trade as e.g. tourist services, forwarders' services, international transport etc.
Financial Institutions And Markets	This course aims at providing students with an understanding of the structure, organization and working of financial markets and institutions in India.
Entrepreneurship	It provides exposure to the student, to the entrepreneurial culture and industrial growth so as to preparing them to set up and manage their own small units.
Research Methodology	The outcomes are to teach the students basic techniques of the Research which is useful for developing analytical ability.

6th Semester

Subjects	Outcomes
Advanced Auditing	To provide theoretical and practical training in accounting, financial and non-financial reporting and account auditing, aimed at people who wish to specialize and those who are seeking to update their skills.
Public Finance	To introduce students to the subject matter of public finance by applying basic principles of economics to the evaluation of government economic policies.
Financial Management	This course is designed to enhance the understanding of the fundamental concepts of financial management, as related to a corporate organization.
Strategic Tax Management	To gain comprehensive understanding of all aspects relating to External financial reporting practices.
Management Information System	To provide information for decision making on planning, initiating, organizing, and controlling the operations of the subsystems of the firm and to provide a synergistic organization in the process

MASTER OF BUSINESS ADMINISTRATION (MBA)

UNDERGRADUATE PROGRAM

FOREIGN TRADE (FT) 5 YRS

CURRICULUM AND SYLLABUS

EFFECTIVE FOR THE ACADEMIC YEAR

2018-2019

DEPARTMENT OF COMMERCE

DAVV, INDORE

MBA (FT) 5 YRS

CURRICULUM

Program Outcome of MBA (FT) 5 yrs: Under Graduate Program

PO – 1: Students will develop as effective management professionals and take on more responsibilities in future and to give outstanding results in the area of their interest.

Graduates of the masters of business administration degree program will be able to:

Communicate effectively in a variety of formats and identify the key issues facing a Business or business subdivision in detail.

PO- 2: Utilize qualitative and quantitative methods to investigate and solve critical business Problems and integrate tools and concepts from multiple functional areas (i.e. Finance, marketing, operations, etc.)to solve business problems.

PO- 3: Evaluate and integrate ethical considerations when making business decisions and Incorporate diversity and multicultural perspectives when making business decisions.

PO- 4: To help students to apply key systematic and analytical decision making skills to solve complex organizational problems. To facilitate students to use managerial skills to foster innovation and lead change in a dynamic business environment.

PO-5: To Help students with the special terminology used in export import business and Equip him with the expertise in writing global business letters concerning all aspects of foreign trade with the objective of developing exports and import business.

PROGRAM SPECIFIC OUTCOMES

PSO- 1: The ability to understand, analyze and apply key systematic and apply management concepts in the areas related to marketing, human resources and finance for efficient running of the business organisation of varying complexity in competitive areas.

PSO-2: On successful completion of this course, to inculcate knowledge on personality, perception, motivation, job satisfaction, morale, group dynamics, leadership traits, counselling and guidance, etc.

PSO-3 Moulding the students in such a way which will make them have superficial knowledge about everything in foreign trade and in depth knowledge about core subjects.

PSO-4: Justifying the need and necessity of having covered in variant of traditional programme with a high degree of contentment.

PSO-5: To explore the fundamental knowledge in international operation. To gain an in-depth knowledge about various customs procedures pertaining to imports and exports.

PSO-6: To strengthen the learners knowledge in unitization concept and INCOTERMs used in international business.

PSO-7: The aim of this course is to introduce the concepts of international business organizations in terms of effective logistics service to the customers through export and import.

PSO-8: This course is intended to offer a good understanding of nature of worldwide line shipping trade including its structure and organisation specially related to the container trade. To understand the methods of operations, technology and terminology used in EXIM business.

PSO-9: To explore the fundamental knowledge in logistics operation. Learners will know the impact of logistics.

Outcome of MBA (FT) 5 yrs: Under Graduate Program

1st Semester

Subject	Outcomes
English	<ul style="list-style-type: none"> Deals with prose of renowned writers Deals with poems of famous poets/poetess Letter writing techniques Deals with reading comprehension Understanding of grammar rules and techniques
Financial Accounting	<ul style="list-style-type: none"> Deals with prose of renowned writers Deals with poems of famous poets/poetess Letter writing techniques Deals with reading comprehension Understanding of grammar rules and techniques
Fundamentals of Foreign Trade	<ul style="list-style-type: none"> Concepts and basic understanding of foreign trade and its importance Differentiation and in-depth learning of free trade and protectionism In-depth understanding of export and import process Understanding of GATT, WTO, IMF, BIS and World Bank Detailed discusiion about India's Foreign Trade policy
Principles of Micro Economics	<ul style="list-style-type: none"> Learning about concepts of Micro economics, its necessities and basic concepts. Understanding of demand curve and it's various functions Understanding of laws of production and other related functions In-depth learning of market structures and their pricing decisions Learning regarding imperfect competition and it's output and pricing policies.
Principles of Business Administration	<ul style="list-style-type: none"> Learning about concepts of management and its various old school theories, principles of management given by Taylor and Fayol Understanding about planning and decision making Understanding about organisation and its various structure Understanding about staffing, recruitment and selection and their respective process In-depth study about motivation, directing and leadership Learning about communication, control and co-ordination
Introduction to Computers	<ul style="list-style-type: none"> Knowledge about generations of computer, hardware/software and devices of computer Understanding about memory and types of memory Learning about varieties of operating system and windows

	<p>Learning about various Application packages</p> <p>Understanding about internet and computer networks</p>
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2ND SEMESTER

Subject	Outcomes
Marketing Management	<p>Understanding about concepts and philosophies of marketing .Learning about marketing research. Understanding about consumer behavior and its models</p> <p>In-depth study of marketing tools .Understanding of concept of product in marketing. Understanding of concept of price in marketing. Understanding of concept of place in marketing Understanding of concept of promotion in marketing Learning about current trends of marketing</p>
Cost Accounting	<p>Understanding of fundamentals of cost accounting</p> <p>Understanding of elements of cost - material and labour and its practical implication</p> <p>Understanding of element of cost - overheads and its practical implication</p> <p>Learning about unit or output costing and process costing</p> <p>Learning about contract costing and operating costing</p>
Business Law	<p>Learning about Indian contract act, sale of goods act, negotiable instrument act and law of agency Learning about companies act Learning about foreign exchange regulation act Learning about partnership act</p>
Foreign Language - French	<p>Learning of Phonetics Sounds, Numbers, Days of the week, Months of the year, Introduction to groups of verbs. Learning of 1st, 2nd groups and irregular verbs, Basic Grammar –I, Nationality, Professions, Sentence form translation</p> <p>Learning of Basic Grammar-II, Festivals of France, Introduction of oneself in French, 3rd and 4th group verbs, Small Para translation Learning of Basic Grammar –III, Civilization of France, Small Passage Writing, Translations (Eng-French), Translation (French-English), Unseen Passage</p>
Business Environment	<p>Understanding about concepts and significance of business environment.</p> <p>Understanding and learning about political environment</p> <p>Understanding and learning about economic environment</p> <p>Understanding and learning about social environment</p> <p>Understanding and learning about financial environment</p>
Principles of Macro Economics	<p>Learning about concepts of macro economics, its necessities and basic concepts.</p> <p>In-depth study about macroeconomic aggregators</p> <p>Learning about consumption and saving functions</p> <p>Learning about investment functions</p> <p>Understanding of various employment theories</p> <p>Learning about money and interest rates</p> <p>In-depth study of inflation and deflation</p> <p>Understanding about monetary and fiscal policies</p> <p>Learning about various business cycles</p>

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3rd SEMESTER

Subject	Outcomes
Marketing Management	Understanding about concepts and philosophies of marketing .Learning about marketing research. Understanding about consumer behavior and its models In-depth study of marketing tools .Understanding of concept of product in marketing. Understanding of concept of price in marketing. Understanding of concept of place in marketing Understanding of concept of promotion in marketing Learning about current trends of marketing
Cost Accounting	Understanding of fundamentals of cost accounting Understanding of elements of cost - material and labour and its practical implication Understanding of element of cost - overheads and its practical implication Learning about unit or output costing and process costing Learning about contract costing and operating costing
Business Law	Learning about Indian contract act, sale of goods act, negotiable instrument act and law of agency Learning about companies act Learning about foreign exchange regulation act Learning about partnership act
Foreign Language - French	Learning of Phonetics Sounds, Numbers, Days of the week, Months of the year, Introduction to groups of verbs. Learning of 1st, 2nd groups and irregular verbs, Basic Grammar –I, Nationality, Professions, Sentence form translation Learning of Basic Grammar-II, Festivals of France, Introduction of oneself in French, 3rd and 4th group verbs, Small Para translation Learning of Basic Grammar –III, Civilization of France, Small Passage Writing, Translations (Eng-French), Translation (French-English), Unseen Passage
Business Environment	Understanding about concepts and significance of business environment. Understanding and learning about political environment Understanding and learning about economic environment Understanding and learning about social environment Understanding and learning about financial environment
Principles of Macro Economics	Learning about concepts of macro economics, its necessities and basic concepts. In-depth study about macroeconomic aggregators Learning about consumption and saving functions Learning about investment functions Understanding of various employment theories Learning about money and interest rates In-depth study of inflation and deflation Understanding about monetary and fiscal policies Learning about various business cycles

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4th SEMESTER

Subject	Outcomes
Quality Control in FT	<p>Understanding about WTO and it's Various rounds, TRIPS TRIMS and GATS</p> <p>Detail descriptions of UNCTAD meetings and functions</p> <p>Development of World Bank and its membership and management</p> <p>Understanding IMF quotas , SDR's and impact of it's working on India</p> <p>Details regarding various regional and economic groups like EEC SAARC G8 etc. .</p>
Managements of MNC's	<p>Understanding Quality control & its need, concept & importance</p> <p>Understanding various types of Quality Control procedure like Export Inspection Agencies, Export Inspection Council, Quality standards for export, System of inspection, Pilot test house, Voluntary Inspection, Fee for Inspection, Export – worthy certificate. Procedure for handling complaints.</p> <p>Knowledge of legal provision regarding Quality control including Export (quality control and inspection) Act, 1963, Quality control as per new EXIM Policy.</p> <p>Learning about TQM & its process, importance, advantages.</p> <p>Understanding ISO- 9000,9001 & recent quality certification.</p>
India's Prospects in Foreign Trade	<p>Understanding about conceptual background of MNC's</p> <p>Gaining knowledge about Exporting, turn-key Projects, Licensing, Joint Venture, Wholly Owned Subsidiaries, Strategic Alliances, Selecting mode of entry.</p> <p>Understanding about Organizational structure for MNC's</p> <p>Learning the Coordination and control in MNC's</p> <p>Understanding the Emerging issues in Indian MNC's</p>
Packaging & Distribution Channels in FT	<p>Understanding prospects of FT in Agro Products & Engineering Products & importance of SEZ</p> <p>Understanding various types of market of world like USA,Japan, China</p> <p>Knowledge of SWOT analysis understanding prospects of FT in Software, Pharmaceuticals & textiles.</p> <p>Understanding about product & market strategy for Gems & Jewellery, Leather & it's products.</p> <p>Understanding about product category & geographic, climate and other conditions.</p>
Transportation & Material Handling	<p>Understanding about product packaging & it's various types, cost, importance, key factors, problems.</p> <p>Understanding various packaging materials used for export of product.</p> <p>Knowledge of various distribution channels of exporting..</p> <p>Learning the types of factors affecting channels of decision for distribution.</p> <p>Concept of distribution channels in India comparative assessment</p>

EXIM Policy of India	<p>Understanding about product transportation. Importance, Principles, elements, advantages & disadvantages of transportation.</p> <p>Understanding transportation & logistics practices in Road, Rail, Air & water transport.</p> <p>Knowledge of various types of warehousing & material handling.</p> <p>Learning the types of legal aspects & documentation related with Road, Rail, Water, Air & Multimodal Transport.</p> <p>Understanding about new innovations & challenges in Transportation & Material handling.</p>
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5TH SEMESTER

Subject	Outcomes
Consumer behavior	<p>INTRODUCTION TO THE STUDY OF CONSUMER BEHAVIOR:</p> <p>DETERMINANTS OF CONSUMER BEHAVIOR: Motivation Personality -Perception – Learning – Attitudes and Behavior .</p> <p>EXTERNAL FACTORS INFLUENCING CONSUMER DECISION MAKING: Influence of Social class, reference groups and family influence.</p> <p>Impact of psychological & other external factors on consumer decision making</p> <p>CONSUMER DECISION MAKING PROCESS : Opinion leadership, Diffusion of Innovation, Analysis w.r.t. Consumer decision making model.</p> <p>Case Study : Analysis of different TV commercials in accordance with consumer behavior concepts.</p>
State Trading in India	<p>Ratio of State Trading: Proper functioning of central Planning mechanism, as a source of revenue to supplement private sector, promote new export items, price stabilization.</p> <p>Canalisation of Imports : Benefits – advantage of bulk buying, mopping of excess profits, equitable distribution; Items canalized; Role of state trading Corporation</p> <p>Canalisation of Export : To boost exports, to improve unit value realization, eliminate under – invoicing , improve bargaining power ; Items canalized ; Role of state trading organization</p> <p>State Trading organizations : STC , PEC , MMTC , MITCO , TTCL , Spices Trading Corporation Ltd. – Performance in exports and imports. Problem and future of state trading in India: Weaknesses, excessive government interference , Recent policy stance in state trading and its future</p>
Global Business Environment	<p>International Business Environment : Nature, importance and scope;</p> <p>Environmental analysis – economic, geographic, socio-cultural, commercial, legal and political environments.</p> <p>Theoretical Foundation of International Business : Theories of international trade; gains from international trade; Balance of Payments analysis.</p> <p>Instruments of Commercial Policy :Tariff and non-tariff measures; arguments for and against protectionism.</p> <p>Current Trends and issues in international Trade : Patterns and structure of World Trade; Trade in services</p> <p>Foreign Investment : Types, motives and effects; present structure of Foreign Direct Investments</p>

<p>India s Foreign Trade – Trends and Strategies</p>	<p>Introduction To Strategic Management : a) Meaning of strategy and strategic management b) The strategic management process External and internal analysis Strategies: a) Building competitive advantage through business level strategies b) Competitive industry and the industry environment Strategies In FT: a) Global strategies b) Corporate strategies Implementing Strategies: a) Implementation in single industries b) Implementation in different industries</p>
<p>Direct taxes</p>	<p>Accessibility Criteria :Definitions, Basic concept, person, Assessment year; previous year, assesses, Residential status; Incidence of tax, income exempt from tax. Computation of Income Under Various Heads: a. Income under head salary b. Income from house property c. Profits and gains of business or profession d. Capital gains e. Income from other sources f. Computation of net taxable income Income –tax Payment and Assessment : Tax deduction at source; advance tax; self-assessment tax; assessment procedure regular and best judgment assess revision, Rectification and appeal, provision relating to interest and refund of tax. Tax Planning : Tax planning in capital budgeting decision, leasing, hire purchase or buy decision raising of capital: equity, debt or preference share, transfer pricing and its impact Companies : Computation of taxable income, residential status of company, taxable income and tax liability, tax on income received from venture capital companies and venture capital funds.</p>
<p>Entrepreneurship</p>	<p>Concept of Entrepreneurship: Meaning, definition and characteristics of entrepreneurship: Emergence of entrepreneurial class Theories of entrepreneurship: Role of Socio-economic environment, Characteristics/Qualities of Entrepreneur, Leadership, Risk taking, Decision making, and Concept of Entrepreneurship: Meaning, definition and characteristics of entrepreneurship: Emergence of entrepreneurial class Theories of entrepreneurship: Role of Socio-economic environment, Characteristics/Qualities of Entrepreneur, Leadership, Risk taking, Decision making, and business planning. Promotion of a Venture : Opportunity analysis, external environment analysis- economic, social & technological, competitive & risk factors, legal & tax consideration requirement for establishment of new Unit and rising of funds, venture capital sources and documentation required. Entrepreneurial Behavior : Innovation and Entrepreneur, entrepreneurial behavior and motivation psycho-theories, Social responsibility. Entrepreneurial Development Program (EDP): EDP, their role and achievements, role of government in organizing EDPs. Implementation of the project - Financial assistance through SFC's, SIDBI, Banks, Non financial assistance from MSME, SIDO Role Of Entrepreneur: Role of an entrepreneur in economic growth as an innovator, generation of employment opportunities, complementing and supplementary economic growth, bringing about, social stability and balanced regional development of industries</p>

6TH Semester

Subject	Outcomes
Export Incentive and Institutional Support	<p>Export Incentives :need for incentives , forms of incentives New system of Export Assistance : direction of imports into three categories , EPCG Scheme , Duty exemption scheme , Advanced licenses , special Imprest license , Pass Book Scheme Incentives to Trading Houses : Export Houses , Trading Houses , Star Trading Houses , Superstar Trading Houses. Other Facilities : Free Trade Zones , 100 Percent Export- oriented units , assistance for reducing the price disadvantage , assistance in the area of marketing , Export Finance , Insurance of Risk Institutional Support : Department of commerce , Commodity organizations , service institution , Indian council of Arbitration , Export Corporations. Trade Representatives abroad , RBI , Warehousing.</p>
Foreign Trade Promotion in India	<p>Global advertising – global market segmentation and advertising strategy advertising media, branding, selecting of advertising agency Media planning and analysis – tactical considerations ,specific media information ,media limitation legal and tax consideration ,language limitation ,cultural diversity production and cost limitation international control of advertising . Sales promotion – sales management for exporters ,export sales organizationsexport salesman – characteristics ,recruitment and training ,routing of salesman , foreign language skills ,sales promotion restrictions Export promotion – export promotion organization, ECGC, ITPO,DGFT,DGS&D ,DGCI&S, CGPDTM,SEZ,APEDA,FIEO, IIFT, ITP, MPEDA, Boards- rubber , coir, coffee, tea, spices ,tobacco etc. and councils. EXIM Policy - Foreign trade policies, schemes and legal provisions</p>
Financial Management	<p>Financial Management: An Introduction : - Concept and Nature of financial management, Goals of Financial management, Finance function, Scope of Finance. Organization of Finance Function, Relationship of Finance Function with other disciplines, Role and Functions of finance manager. Working Capital Management : Introduction, nature & concepts. Planning for Working Capital management, Determination of financing mix, Determinants of working capital, Estimation and Calculation of Working Capital, Numerical problems, Working Capital Finance, Various modes/ methods of WC Financing. Receivables Management : Objectives, costs, benefits, Credit policies. Collection policies. Numerical Problems. Inventory Management : Objectives, cost & benefits of holding Inventory. Techniques: ABC system, EOQ model, Numerical problems. Sources Of Long Term Funds : Concept, Debt and Equity, Equity and Preference Shares, Debentures, Term Loans, etc. Lease, Hire purchase & Project financing. Venture Capital finance. Capital Budgeting : Introduction, Importance, Difficulties and kinds of CB Decisions, Basic Data Requirements, Appraisal Criteria's; DCF and Non DCF Methods for Evaluating Projects, Numerical Problems.</p>

<p>Indirect Tax (GST)</p>	<p>Central Excise : a) Nature and Contemporary Legislation for the same. (b) Liability for the central excise. (c) Definitions. : i. Goods, ii. Manufacture, iii. Excisable goods. (d) Job workers. (e) Classification of Goods. (f) Determination of Tariff Headings (g) Valuation of Goods (h) Transaction Value (I) Various Procedures:- Legislation, Self Removable under Invoice, Manner and Payment of Duty and letter of Undertaking, Interest calculation, Excise Audit, Concessions for SSI Units Service Tax: a. Extent. b. Commencement and Application. c. Definitions d. Charge of Service Tax e. Valuation of Taxable Services for Service Tax f. Valuation of Taxable Services for Charging Tax. g. Payment of Service Tax. h. Registration i. Furnishing of Returns Value Added Tax (VAT): a. Definition b. Incidence of Tax c. Registration d. Returns e. Payment of Tax f. Tax audit under VAT g. Determination of value h. Payment of VAT taxable persons i. Relief</p>
<p>Quantitative Techniques in Foreign Trade</p>	<p>Quantitative Techniques and Operations Research: Meaning, Scope of Quantitative Techniques and Operations Research in Management, Advantages and Limitations of Quantitative Techniques. Linear Programming : Meaning of Linear programming, General Mathematical formulation of LPP, Graphical Analysis, Simplex Method, Big-M Method, Advantage and limitations of LPP (a) Transportation Model (b) Assignment Problem Waiting Line Models: ntroduction, Scope in Management Decisions, Queuing Models M/M/1 (Infinite and Finite Population), probability calculations and Application of M/M/C (Infinite population). Replacement Models: Introduction, Scope in Management, Single Equipment Replacement Model and Group Replacement Game Theory & Simulation : Introduction to Games, Maximum and Minimum Principles, Pure and Mixed Strategies, Solutions of Games using –Algebraic and Graphical Methods. Introduction to simulation, Monte Carlo Technique and its Applications.</p>
<p>E – commerce</p>	<p>Introduction : Meaning, Types of E- Commerce, Functions of E- Commerce, Technologies for E- Commerce. concepts of E-payments : Understanding E- Payments, Establishing E- Payment System, Credit card transaction, SET standards. Internet Concepts: WWW, Internet and E-Commerce, Linking to the Internet, IP Addressing, Electronic Data Interchange Networking : Basic elements in networking ,Network topology , Common network services file services, print services, message services, Application services, database services, Different types of network LAN, WAN, MAN, VAN, SAN. Networks connecting devices. Open System Interconnection model (OSI)- different OSI layers. Legal Framework :Legal Framework for E-Commerce – Net Threats – Cyber Laws – Aims and Salient Features of Cyber Laws in India – Cyber Crimes.</p>

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PROGRAMME OUTCOME

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PROGRAM SPECIFIC OUTCOME (PSO)

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PSO – 6: To strengthen the learners knowledge in unitization concept and INCOTERMS used in international business.

PSO – 7: The aim of this course is to introduce the concepts of international business organizations in terms of effective logistics service to the customers through export and import.

PSO -8 : This course is intended to offer a good understanding of nature of worldwide line shipping trade including its structure & organization specially related to the container trade. To understand the methods of operations, technology and terminology used in EXIM business.

PSO – 9: To explore the fundamental knowledge in logistics operations. Learners will know the impact of logistics.

Program Outcome Subject Wise

7TH Semester

Subject	Outcomes
International Marketing Mgmt And Consumer Behaviours	<p>Introduction</p> <p>This unit helps to understand concept of international marketing, SLEPT analysis, EPRG framework and challenges in international marketing.</p> <p>Decision Making In International Marketing</p> <p>This will helpful to know requirement of decision making in international marketing and role of marketing mix and market selection in international marketing</p> <p>International Marketing Strategies And Elements of International Marketing Mix</p> <p>It will teach us about market segmentation, targeting and positioning of product.</p> <p>International Marketing And Culture</p> <p>It plays an important role to know cultural issue in international</p>

	<p>marketing.</p> <p>Cross Cultural Consumer behaviour</p> <p>It helps us to understand cross cultural consumer research and its issue.</p>
Multinational Financial Management	<p>The objective of this unit is to make student aware of multinational financial system.</p> <p>This unit will teach how to manage multinational working capital.</p> <p>This unit will implement the knowledge of capital budgeting for multinational corporations.</p> <p>This will help to know sources and type of international financing.</p> <p>Need and importance of portfolio investment with its benefits will taught.</p> <p>Various issues related with multinational accounting and finance will discuss</p>
Managerial Economics	<p>Brief intro of managerial economics with its meaning, scope, role and responsibility.</p> <p>Meaning of demand forecasting its purpose and methods.</p> <p>Knowledge about decision making its elements and risk and uncertainty of decision making.</p> <p>Full sentiment about pricing and its method is provided.</p> <p>Awareness Theory of firm and profit and sales maximization.</p> <p>Profit planning and break even analysis will taught.</p>
Accounting For Managers	<p>Introduction to Mgmt Accounting</p> <p>Brief introduction to MGMT Accounting, its need, importance and limitation, P&L statement , Balance sheet</p> <p>Analysis of financial statement</p> <p>This unit will provide an overview of financial statement, ratio analysis, fund flow and cash flow.</p> <p>Marginal costing</p> <p>Marginal costing and CVP analysis will teach.</p> <p>Budget</p> <p>Budget and its meaning with its importance were discussed.</p> <p>Standard costing and variance analysis</p> <p>Material and labour variance will discuss</p>

Insurance and Risk mgmt	This course focuses on the acquisition of information about theory of insurance. Analysis of insurance contracts and process, history and reason for regulations will be taught. Introduction to risk management its process and concept will teach. Different types of risks are discussed. Various methods of managing risks are learned
Course outline for German language	Intro to Germany, its culture and history. To impart working knowledge of German language with respect to day to day spoken situations. German vocabulary was taught. Grammar was taught. Work on creative writing was done. Reading comprehension was improved.
Statistical analysis and research methodology	Part 1 Statistical analysis was skilled. Part 2 Research methodology was taught.

8TH Semester

Subject	Outcomes
Global Business Communication And Public Relations	<p>Introduction This unit helps to understand communication, its process, type, forms, channels, and role of culture in global communication.</p> <p>Objective of export correspondence and terminology This will helpful to know essentials of successful letters and advantage of export correspondence. Terminology will help to know the meaning of special terms used in export import business and terms of payment.</p> <p>Market Reports and Correspondence It will improve Reading, Comprehending and writing of market reports</p>

	<p>relating to export & import of different goods.</p> <p>Public Relations</p> <p>It plays an important role to know its concept, tools, laws and ethics in pr, its type and methods.</p> <p>Digital PR, PR in age of New Media</p> <p>It helps us to understand challenges and opportunities and crisis in communication. It also helps in building on line corporate community</p>
<p>Export Import Management</p>	<p>Export Planning</p> <p>Brief introduction to Export Planning its nature, process, needs and challenges, product planning, and marketing research is thought. Also informational base for planning selecting export markets is thought.</p> <p>Import planning</p> <p>This unit will help us to know type of importers, import process, its requirement, Sources of supply information of imports, import license compilation and analysis for imports.</p> <p>Procedure and documentation</p> <p>By this unit student will understand the import regulation and policy with procedure. It will also give knowledge of restricted items and major highlights of present EXIM policy of 2015-2019.</p> <p>Market entry strategies, distribution and transportation, international pricing</p> <p>Help to learn types of export and its distribution channel followed by transportation and pricing with its strategies.</p> <p>Export promotion, packing for exports</p> <p>Various types of promotional strategy can be learned and understand by this topic.</p>
<p>Business Ethics</p>	<p>understanding business related problems for unethical practices</p> <p>applicability of ethics in organization</p> <p>ethical program development techniques</p> <p>ethical decision making</p>

	<p>understanding mechanism of corporate governance</p> <p>role of culture and technology in business.</p>
Computer Application in Foreign Trade	<p>Understanding E-Commerce in foreign trade: Meaning, Types, Functions of E-Commerce , Technologies for Ecommerce</p> <p>Learning Concepts of E-Payments: Understanding E-Payments and its Establishment, Credit card transaction, SET standards. Office Automation equipments: Fax, E-mail, Video Conferencing and Voice mail</p> <p>Knowing Web Terminology: Domain name & its registration, HTML web Designing. Internet Internals: IP addressing, Internet Connectivity options.</p> <p>Use of E-Services in Banking, in retailing, Supply Chain Management (SCM) & E-Commerce.</p>
Taxation in Foreign Trade	<p>This course focuses on the acquisition of information about the need and sources of tax for exporters and importers. INDIAN CUSTOMS ACT, 1962 (Basics & Valuation) was covered.</p> <p>OTHER PROVISION OF CUSTOM ACT, 1962</p> <p>Interface will be learned.</p> <p>Basics of Central Excise Act, 1944 & Provision of Service Tax related to Foreign Trade will be taught.</p> <p>ELEMENT OF DIRECT TAXES will be delivered.</p> <p>OTHER PROVISION OF INCOME TAX will teach.</p>
Service Marketing in Foreign Trade	<p>It emphasizes the importance of the service industry which is going through a period of revolutionary change. Understanding Service Markets, Products and Customers and Building the Service Model.</p> <p>It gives knowledge about Service sector that has become the most important space for business houses. Managing the Customer</p> <p>The course equips the students to acquire core competencies & skill sets to make a successful career in the service sector. Implementing Profitable Service Strategies will teach.</p>
Research Project	<p>The objective of the Research Projects is to develop the ability of the student to select a topic or problem of study, give it a framework and</p>

	<p>analyze it in manner to end up with meaningful conclusions / recommendations.</p> <p>. Selection of a topic of study in consultation with the faculty of the institute.</p> <p>. Collect primary data or information relevant to the topic.</p> <p>Analyses the data collected by using modern statistical and other tools.</p> <p>Come out with appropriate conclusions and suggestions / recommendations</p>
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9TH SEMESTER

Subject	Outcomes
International HRM & OB	<p>Differentiating domestic and IHRM and learning to manage HR in foreign subsidiary through HRM models</p> <p>Discusses the Compensation systems and factors affecting it</p> <p>Understanding cross culture behaviour and related concepts</p> <p>Various appraisal systems and their acceptance-resistance are studied.</p> <p>Training and development procedures of expatriates and international labour marketing.</p>
Marketing Strategies in FT	<p>Factors affecting marketing strategy, its types and formulation are studied</p> <p>Learning various models to analyse competition</p> <p>Undergoing marketing research</p> <p>Understanding product adaptation and its promotion strategies</p> <p>Learning various pricing strategies and decisions and INCO terms.</p> <p>Generating know-how of distribution channel strategies, conflicts and management.</p> <p>Discussing international communication decisions and means of communication.</p>
Case studies in Foreign Trade	<p>Discussing cases with basic international marketing</p> <p>Cases related to logistics management in FT</p> <p>Understanding FOREX management through cases</p> <p>Understanding EXIM documentation procedure with the help of cases</p> <p>Cases related to bill of entry and licensing are discussed</p> <p>Issues in FT are discussed like HR, Ethics, Quality, insurance, mode of payment etc.</p> <p>Delivering Case writing skills on FT related aspects</p>
Foreign exchange and exchange control	<p>Learning Foreign exchange transactions, policies and control mechanism</p> <p>Understanding the Guidelines of FEMA and financial assistance by banks for export trade</p> <p>Foreign exchange arithmetic calculations are practiced.</p> <p>Exchange risk identification and managing it through several methods.</p> <p>Detailed discussion on Currency forwards and futures options</p> <p>Understanding rupee devaluation and its impact on FT</p>

International Business Law	International contract of sale of goods and remedies in case of breach of contract. Knowledge of INCOTERMS and understanding FOB & CIF contract Modes of international carriage of goods and related legal rules Understanding WTO, IPRS, TRIPS & UNCTAD for tariffs and dispute settlement in FT Details of powers and functions of Indian laws and acts for FT
EXIM Financing	Documentary bills and payment terms are discussed Understanding short and long term financing including factoring & forfeiting Detailed aspects of pre-shipment financing schemes in India Understanding post shipment finance in Indian rupee Understanding financing procedures and documents for importers Knowing the working of EXIM bank & promotion councils.
International Logistics and Supply Chain Management	Learning the basic concept and demand forecasting in supply chain. Discusses the Inventory management models and material handling mechanisms Understanding Global risks and external factors affecting SCM Logistics outsourcing, selection of service provider and various technologies in logistics. Understanding reverse logistics and the govt. policies and rules regarding logistics

10TH SEMESTER

Subject	Outcomes
1. Export Incentives & Institutional Support	Deals with types of incentives available to exporters Understanding various types of export promotion councils and the registration procedure for the same Knowledge of realization of export proceeds and advances against incentives receivables. Learning the types of foreign exchange risk involved , pre-shipment inspection procedures and cargo handling aspects Concept and causes of industrial sickness, problems of entrepreneurs and government support.
2. Export Pricing & Product Planning	Learning about pricing and non-pricing factors affecting pricing decisions Different methods of pricing in international trade In-depth know-how of Various pricing strategies in different situations Learning the Adaptation & standardization of product in international market, IPLC and product design aspects Understanding the labelling and packing needs of international customers
3. Research Project	In-depth understanding of research related concepts and the steps to undergo research in order to generate comprehensive detailed analysis of the research in foreign trade aspects.

MASTER IN COMMERCE (M.COM)
ACCOUNTING AND FINANCIAL CONTROL (AFC)

CURRICULUM AND SYLLABUS

EFFECTIVE FOR THE ACADEMIC YEAR

2018-2019

DEPARTMENT OF COMMERCE

DAVV, INDORE

M.COM

ACCOUNTING AND FINANCIAL CONTROL (AFC)

CURRICULUM

M.COM [AFM]

PROGRAMME OUTCOME

PO – 1: After completing two years for Master in Commerce (M.Com) program, students would gain a thorough grounding in the fundamentals of Commerce and Finance.

PO – 2: The commerce and finance focused curriculum offers a number of specializations and practical exposures which would equip the student to face the modern-day challenges in commerce and business.

PO -3 the all-inclusive outlook of the course offer a number of values based and job oriented courses ensures that students are trained into up-to-date. In advanced accounting courses beyond the introductory level, affective development will also progress to the valuing and organization levels.

Program Specific Outcome (PSO)

PSO – 1: Students will be able to demonstrate progressive learning of various tax issues and tax forms related to individuals. Students will be able to demonstrate knowledge in setting up a computerized set of accounting books

PSO – 2: Students will demonstrate progressive affective domain development of values, the role of accounting in society and business.

PSO – 3: Students will learn relevant financial accounting career skills, applying both Quantitative and qualitative knowledge to their future careers in business.

PSO – 4: Students will learn relevant managerial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.

PSO – 5: Learners will gain thorough systematic and subject skills within various disciplines of commerce, business, accounting, economics, finance, auditing and marketing.

PSO – 6: Learners will be able to recognise features and roles of businessmen, entrepreneur, managers, consultant, which will help learners to possess knowledge and other soft skills and to react aptly when confronted with critical decision making.

PSO-7: Learners will be able to prove proficiency with the ability to engage in competitive exams like CA, CS, ICWA and other courses.

PSO – 8: Learners will acquire the skills like effective communication, decision making, problem solving in day to day business affaires

PSO – 9: Learners will involve in various co-curricular activities to demonstrate relevancy of foundational and theoretical knowledge of their academic major and to gain practical exposure.

PSO – 10: Learners can also acquire practical skills to work as tax consultant, audit assistant and other financial supporting services.

PSO -11: Learners will be able to do higher education and advance research in the field of commerce and finance.

Program Outcome Subject Wise

1st Semester

Subject	Outcomes
Accounting for Managers	To acquaint students with concepts of Financial and Cost Accounting and help them acquire the ability to develop and use the accounting data as an aid to decision making.
Business Environment	To understand and scan business environment in order to analyze opportunities and take decisions under uncertainty.
Inventory Accounting- MGMT. & control	To familiarize students with the significance of inventories as a component of working capital and to make them aware of important tools of inventory control.
Managerial Economic	To familiarise the students with the laws of economics in relation to practical life of economy.
Quantitative Methods For Business	To provide application and uses of statistical methods and quantitative analysis in business and decision making.
Computer Application in Business	To provide an understanding of computers, computer operating system, and application of relevant software's in managerial decision making.

2nd Semester

Subject	Outcomes
Management Accounting and Financial Analysis	To understand the importance of the subject through Analysis and interpretation of financial statements & Application of Various Calculative Tools.
Management Concept and Organizational Behavior	To equiptant with the knowledge of Organisational Behaviour.
Corporate Financial Accounting	To expose students to maintain company accounts as per company law and accounting standards and handling accounting adjustments Related to companies.
Corporate Legal Framework	To familiarize students with the relevant provisions of various laws influencing business.
Corporate Tax Planning and Management	To enhance students with concept of Tax Planning and Corporate tax.
Database Management System	The basic knowledge, concept and Applications of DBMS & RDBMS in organization.

3rd Semester

Subject	Outcomes
Financial Institutions and Markets	An understanding of the structure, organization and working of financial markets and institutions in India.
Project Planning & Control	To enable and acquaint students with project management methods and to develop skills on project planning, Analysis implementation and control.
Security Analyses and Portfolio Management	To understand various issues in security analysis & portfolio management.
Strategic Management & Corp. Restructuring	To enhance decision making abilities of students in Situations of uncertainty in a dynamic business environment.
Financial Management & Control	To learn the concepts, tools and skills of financial analysis and financial management, and application in the efficient conduct of business.
E- Business and AIS	To enable the students to understand the importance of the subject through analysis and interpretation of accounting information system and packages

4th Semester

Subject	Outcomes
International Finance	To understand the conceptual framework of International finance And use thereof in making financial decisions.
Management Information and Control System	To develop an understanding of structure and role of Management information systems in business.
International Business Environment	To familiarize the student with the environmental factors which have profound impact on export import business and to explain how to adjust with changing macro-micro environmental situation.
Derivatives and Risk Management	The application of various tools and techniques of Financial risk management.
Advanced Auditing	To provide theoretical and practical training in accounting, financial and non-financial reporting and account auditing, aimed at people who wish to specialize and those who are seeking to update their skills.

MASTER IN COMMERCE (M.COM)

BANKING MANAGEMENT (BM)

CURRICULUM AND SYLLABUS

EFFECTIVE FOR THE ACADEMIC YEAR

2018-2019

DEPARTMENT OF COMMERCE

DAVV, INDORE

M.COM (Bank Management)

Course Outcome

Program Outcome

PO-1 This program could provide well trained professionals for the industries, banking sectors, insurance companies, financing companies, logistics, distributions channels management, application of information technology in business, alternative investment management techniques etc., to meet the well trained manpower requirements.

PO-2 The graduates will get hands on experience in various aspects acquiring skills for Marketing Manager, Sales Manager, Bank manager, Cost accountant, Academicians, Project management, Research Analysts, and Over all Administration abilities of the Company.

Program Specific Outcome

PSO- 1 The M. Com. (AFC) course offers an opportunity for graduates to acquire theoretical as well as practical inputs in commerce.

PSO - 2 A Master's graduate in commerce has the advantage of entering a career either in academics, research or, alternatively, in other professional areas of commerce and finance such as taxation, consultancy and financial services.

PSO- 3 On the successful completion of the M.Com, students will acquire strong subject-matter expertise in finance, financial instruments and markets.

PSO- 4 Acquire strong subject-matter expertise in finance, financial instruments and markets.

PSO -5 Students will acquire advanced theoretical knowledge and research capabilities in their preparation for academic and research focused careers.

PSO- 6 Updated knowledge on research methods, techniques and the process and to develop skills in the application of research methods for business problem solving

Program Outcome Subject Wise

1st Semester

Subject	Outcomes
Accounting for Managers	<p>Learning about management accounting concepts</p> <p>Depth knowledge about Absorption and Differential Costing, Break Even Analysis, CVP Analysis and Ratio analysis</p> <p>Understanding concept of budget and various types of budget</p> <p>Learning various capital budgeting methods</p> <p>In sight about standard costing and variance analysis</p>
Banking Law & Practice	<p>Knowledge of Banking legislation in India</p> <p>Insight about various Negotiable Instruments</p> <p>Depth knowledge of duties & responsibilities of paying banker</p> <p>Know how of duties & responsibilities of collecting banker</p> <p>Understanding of Laws related with charging of securities to bank</p> <p>Knowledge of Recovery Laws such as SARFAESI Act, Debt Recovery Tribunals (DRT), Lok Adalat</p>
Fundamentals of Banking System	<p>Understanding the Nature of Banking Business</p> <p>In-depth knowledge about Banker and customer</p> <p>In sight about various types of Deposit accounts</p> <p>Knowledge about Employment of Funds in banks</p> <p>Learning Recent Developments and Current Issues of Bank</p>
Managerial Economics	<p>Understanding meaning and Role of Economics in Management</p> <p>Learning concept of demand and demand analysis</p> <p>In depth knowledge of Production Analysis</p> <p>Learning Different markets structures and price determination in various markets</p> <p>In sight about national income and its aggregates</p> <p>Knowledge about macroeconomic policies</p>
Quantitative Methods For Business	<p>Understanding of statistics and types of data</p> <p>Learning about Diagrammatic representation of data</p> <p>Knowledge about various Measure of central tendency and dispersion</p> <p>In sight about concept and law of Probability</p> <p>In depth knowledge of Correlation and regression Analysis</p>
Computer Application in Business	<p>Understanding of computers and its types and hardware devices</p> <p>Learning about personal computers</p> <p>Knowledge about Information Technology and Internet Technology</p> <p>In sight about various types of Operating Systems</p> <p>Understand working with MS-Word in MS Office</p> <p>Learning about spreadsheet and MS - Excel</p> <p>Depth knowledge of creating presentations in Power point</p>

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2ND SEMESTER

Subject	Outcomes
Special Accounting for banking firm	Learning about bills of exchange and its types Depth knowledge about advancing functions of banks Understanding concept of consortium finance, hire purchase Learning method of financial accounting for bankers In sight treasury management in banks
Communication skills for bankers	Knowledge of essentials of grammar and basics of communication Insight about presentation skills in banking service Depth knowledge of group discussion & presentation Know how of resume writing and interview process Understanding of communication needs in bank management Knowledge of letter & application writing
Macroeconomic environment and banking	Understanding the macro-economic environment In-depth knowledge about financial environment in banks In sight about money, its role and interest rates Knowledge about monetary and fiscal policies
Foreign trade & bank finance	Understanding the theories of foreign trade Learning concept of commercial policy instruments In depth knowledge of direction and composition of world trade Learning India's foreign trade and policy In sight about instruments of export promotion Knowledge about Foreign Investment Policy and FDI
HRM in banks	Understanding of Human Resource Management, and HRD Learning about Human Resource Planning in Banks Knowledge about Personnel Training and Development Programs in Banks In sight about Job Compensation to Bank Employees In depth knowledge of Key HR Issues in Banks
Database Management System	Learning about Database systems and ER Model Depth knowledge about Normalization, its forms and RDBMS Understanding concept of Transaction Concepts and Database recovery Learning various Concurrency control methods In sight about SQL, DDL, DML, and DCL statements, PL SQL

Personality development	<p>Knowledge of Communication and Soft Skills</p> <p>Insight about Group Discussions</p> <p>Depth knowledge of giving Extempore</p> <p>Know how of Corporate Resume Building</p> <p>Understanding of Personal Interviews: Technical and HR</p>
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3RD SEMESTER

Subject	Outcomes
Financial Management	<p>Learning about financial management and concept of financial analysis</p> <p>Depth knowledge about Meaning & Importance, and utility of ratios</p> <p>Understanding concept Funds Flows and cash flow analysis</p> <p>knowledge about Meaning & Concept of Budgetary Control and its types</p> <p>In sight about CVP Analysis & profit Planning</p> <p>Understanding about Leverage analysis, Standard costing & variance Analysis</p>
Commercial bank management	<p>Knowledge of Bank's role as financial intermediaries</p> <p>Insight about Evaluation of Bank performance</p> <p>Depth knowledge of Sources of Bank Fund I, Deposits and Non Deposits</p> <p>Know how of Source of Bank Capital</p> <p>Understanding of security and modes of credit delivery</p> <p>Knowledge of use of Bank Fund-II Investment</p>
Risk management in banking	<p>Understanding the Risk Management in Banks</p> <p>In-depth knowledge about Interest Rate Risk Management in Banks</p> <p>In sight about method of credit Risk Management in Banks</p> <p>Knowledge about Liquidity Risk Management in Banks</p> <p>Learning about Operational Risk Management in Banks</p> <p>Understanding of Market Risk Management in Banks</p> <p>Knowledge of Managing Foreign Exchange Risk</p> <p>Insight about Elements of Risk Management Frame work</p> <p>In depth knowledge about Risk Management Strategies</p>
Development & merchant banking	<p>Understanding meaning and Role MARKETING OF BANKING PRODUCTS</p> <p>In depth knowledge of Marketing of Various Products</p> <p>Learning about Cross Selling of Products</p> <p>Learning Different Merchant Banking Activities</p> <p>In sight about Role of direct Marketing & Direct Selling Agents</p> <p>Knowledge about Debt Recovery in Banks</p>
Statistical analysis and methodology	<p>Understanding of Probability Theory and Probability Distributions</p> <p>Learning about Time Series analysis and its Components</p> <p>Knowledge about Concepts, Uses & Problems in construction of Index Numbers</p> <p>In sight about concept of Research Methods</p> <p>In depth knowledge of Hypothesis testing and statistical influence</p> <p>Understanding of Research Design</p> <p>Indepth knowledge about Sampling Theory and Design of Sample Survey</p> <p>Insight about Data Collection and Analysis</p> <p>Knowledge about Measurement of Scaling Concepts</p> <p>Learning about meaning abd techniques of Interpretations and Report Writing</p>
E-Banking	<p>Understanding of Networking of computers</p>

	<p>Learning about Electronic payment system</p> <p>Knowledge about features and benefits of e-cash</p> <p>In sight about Electronic clearing services</p> <p>Understand about E-Banking challenges and opportunities</p>
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4TH SEMESTER

Subject	Outcomes
Foreign exchange management	<p>Learning about Concept and Significance of Foreign Exchange</p> <p>Depth knowledge about Methods of Exchange Control Exchange Control in India</p> <p>Understanding of Foreign Exchange Rate Mechanism</p> <p>Learning about Foreign Exchange Rate Fluctuations, reasons and methods</p> <p>In sight about Bill Buying and Selling rates</p> <p>Learning about methods of Import & Export finance</p>
Co-operative credit and banking	<p>Knowledge of CORPORATE CREDIT and its types</p> <p>Insight about Types of Accounts for Corporate</p> <p>Depth knowledge of Loans & Advances for Corporate and Others</p> <p>Know how of various types Of Credit</p> <p>Understanding of Agency Services and other Miscellaneous Services provided by banks</p> <p>Knowledge of Consortium Advances, Multiple Banking Finance & Syndication of loans</p>
marketing of banking services/products	<p>Understanding the Marketing Management and Introduction to service marketing</p> <p>In-depth knowledge about financial and banking services</p> <p>In sight about Designing and managing of banking services</p> <p>Knowledge about customer relationship management</p>
Individual investment & portfolio management	<p>Understanding the meaning and characteristics of investment</p> <p>Learning concept of return and risk</p> <p>In depth knowledge of security valuation</p> <p>Learning about Valuation of bond and equity</p> <p>In sight about Security analysis, stock market analysis, fundamentals analysis, technical analysis</p> <p>Knowledge about Portfolio concept and related models</p> <p>Learning about Portfolio evaluation techniques</p> <p>Understanding of Objective of various Audits</p> <p>Learning about P.B.A. and Audit Programme</p> <p>Knowledge about Statutory Audit of banking companies and branches</p> <p>In sight about Audit of bank assets (Advances)</p> <p>In depth knowledge of Appointment, Qualification & Qualities of an auditor</p>
Bank Audit	<p>Understanding of Objective of various Audits</p> <p>Learning about P.B.A. and Audit Programme</p> <p>Knowledge about Statutory Audit of banking companies and branches</p> <p>In sight about Audit of bank assets (Advances)</p> <p>In depth knowledge of Appointment, Qualification & Qualities of an auditor</p>

**MASTER IN BUSINESS ADMINISTRATION (MBA)
FOREIGN TRADE (FT) 2 YEAR PROGRAMME**

CURRICULUM AND SYLLABUS

EFFECTIVE FOR THE ACADEMIC YEAR

2018-2019

DEPARTMENT OF COMMERCE

DAVV, INDORE

MBA (Foreign Trade) – 2 Years

PROGRAMME OUTCOME

PO – 1: Students will develop as effective management professionals and take on more responsibilities in future and to give outstanding results in the area of their interest.

Graduates of the masters of business administration degree program will be able to:

Communicate effectively in a variety of formats and identify the key issues facing a Business or business subdivision in detail.

PO- 2: Utilize qualitative and quantitative methods to investigate and solve critical business Problems and integrate tools and concepts from multiple functional areas (i.e. Finance, marketing, operations, etc.)to solve business problems.

PO- 3: Evaluate and integrate ethical considerations when making business decisions and Incorporate diversity and multicultural perspectives when making business decisions.

PO- 4: To help students to apply key systematic and analytical decision making skills to solve complex organizational problems. To facilitate students to use managerial skills to foster innovation and lead change in a dynamic business environment.

PO-5: To Help students with the special terminology used in export import business and Equip him with the expertise in writing global business letters concerning all aspects of foreign trade with the objective of developing exports and import business.

PROGRAM SPECIFIC OUTCOMES

PSO- 1: The ability to understand, analyze and apply key systematic and apply management concepts in the areas related to marketing, human resources and finance for efficient running of the business organisation of varying complexity in competitive areas.

PSO-2: On successful completion of this course, to inculcate knowledge on personality, perception, motivation, job satisfaction, morale, group dynamics, leadership traits, counselling and guidance, etc.

PSO-3 Moulding the students in such a way which will make them have superficial knowledge about everything in foreign trade and in depth knowledge about core subjects.

PSO-4: Justifying the need and necessity of having covered in variant of traditional programme with a high degree of contentment.

PSO-5: To explore the fundamental knowledge in international operation. To gain an in-depth knowledge about various customs procedures pertaining to imports and exports.

PSO-6: To strengthen the learners knowledge in unitization concept and INCOTERMs used in international business.

PSO-7: The aim of this course is to introduce the concepts of international business organizations in terms of effective logistics service to the customers through export and import.

PSO-8: This course is intended to offer a good understanding of nature of worldwide line shipping trade including its structure and organisation specially related to the container trade. To understand the methods of operations, technology and terminology used in EXIM business.

PSO-9: To explore the fundamental knowledge in logistics operation. Learners will know the impact of logistics.

Program Outcome Subject Wise

1st Semester

Subject	Outcomes
Management Concepts and Organizational Behaviour	<p>Understanding the management concepts used in past and present.</p> <p>Knowledge of management functions like Planning, Organising, Staffing and Control.</p> <p>Detailed view of Formatting Plan, Lining and Staffing, process and implications.</p> <p>Learning about the Motivation and Leadership theories.</p> <p>Dealing with challenges in Individual Behaviour and opportunities through theories of learning, values, attitude and job satisfaction.</p> <p>Understanding the consequences & strategies of stress and organizational changes through different models.</p> <p>In depth study of career and conflicts that arises in management.</p>
Global Business Environment	<p>Understanding the concept and nature of international business management by analysing economic, socio-cultural, Commercial, legal and political environment.</p> <p>Knowing the theories used in international business, gains from the business and understanding the mechanism of Balance of Payment.</p> <p>Dealing with Tariff and non-tariff barriers in international trade along with the arguments in favour and against the protectionism.</p> <p>Understanding the Patterns and structure of WTO.</p> <p>Learning the motives and concepts of Foreign direct investments.</p>
Managerial Economics	<p>Knowing the laws of economics and in relation to practical economy for the managers.</p> <p>Understanding the mechanism of demand and elasticity of demand.</p> <p>Learning the different laws of production.</p> <p>Understanding the different market structures and Price and output determination of Perfect Competition & Monopolistic competition and learning the Oligopoly market.</p> <p>Dealing with concepts and estimation of Gross Domestic Income, Gross National</p>

	Income and National Income. Knowledge of macroeconomic Monetary and Fiscal Policies.
Accounting for Managers	Overview of the fundamentals of accounts. Understanding the system of cost accounting. Deals with the use of accounting in management. Analysing the financial statements, objectives and methods of Ratio. Understanding the mechanism of marginal analysis and decision making in management
Export Import Policy, Procedure and Documentation	Reviewing the history of past exim policy and procedure of licensing and understanding the Inco terms used in international market Knowing the structure of DGFT and working of govt. Authorities, EPCs and Commodity Boards in FT Understanding the working of Customs and Central Excise. Learning about the documentation in Export & Import Understanding the process of export
World Trade Organizations	Review of history of WTO and knowing the GATT Understanding the structure of WTO In depth study of WTO Learning the effects of WTO and the general agreements in WTO Knowing the effect of WTO.
Foreign Language-I	Learning the meaning of foreign terms and words. Learning the translation of English communication in foreign language. Learning how to communicate in writing in foreign language. Learning verbal communication in foreign language. Understanding the foreign language in detail though Passage, Essays etc.

2nd Semester

Subject	Outcomes
India's Foreign Trade: Trends, Prospects and Strategies	An overview of prospects and promotional measures of foreign trade In-depth market study of global market In-depth product study and SWOT analysis of the exported products Learning Product and global Market study Knowing the different categories of the products that are exported
Export-Import Management	Learning export planning Learning import planning Understanding the procedure and documentation process in international business In Depth study of market entry strategies, distribution and transportation along with understanding international pricing
Financial management	Overview of Financial Management and understanding the finance function. In-depth study of Working Capital along with Inventory mgmt. Learning the concepts of Long Term funds. Understanding the mechanism and concepts of Cost of Capital Learning leverage analysis

	<p>Learning time value of money</p> <p>Understanding the mechanism of Capital Budgeting</p> <p>An overview of Capital Structure Theories and Dividend Policy Decisions</p>
International Economics & Trade Theories	<p>Knowing the Theories of International</p> <p>Understanding the mechanism of International Finance.</p> <p>Understanding the interantional trade and economic development policies.</p> <p>Knowing the world economy and different interantional corporations.</p> <p>Understanding the international Investments and International liquidity.</p>
Quantitative Techniques for Foreign Trade	<p>Knowledge of meaning and techniques of QT.</p> <p>Understanding the Linear Programming method</p> <p>Learning Transportation Method</p> <p>Deals with the assignment problems of Optimal solution, Maximization and Unbalanced methods.</p> <p>Learning Waiting Line Method</p> <p>Understanding Inventory Management</p> <p>Understanding Replacement Models</p> <p>Learning Game theory and Simulation.</p>
Global Business Communication and Public Relations	<p>Understanding the communication process required in global bussiness.</p> <p>Knowing the objectives of export correspondance and terms used in international market.</p> <p>Learning in-depth the market reports and correspondacne while doing export & Import.</p> <p>Understanding the concepts pf Public Relations.</p> <p>Dealing with challenges and oportunites of PR in the age of new digital media.</p>
Personality Development	<p>Learning the communication and soft skills</p> <p>Discussing on the grooming topics like leadership quality, self confidence and other managing skills</p> <p>Learning Extempore quality and skills</p> <p>Understanding the requirements of resume and building the resume</p> <p>Learning and Practising Personal Interview through technical and HR Perspective.</p>

3rd Semester

Subject	Outcomes
Foreign Exchange and Exchange control	<p>Understanding foreign exchange rates and mechanism, exchange policy and control in India</p> <p>Understanding FEMA guidelines, Financial assistance provided by banks, EXIM bank</p> <p>Learning exchange rate numerical problems: Abbreviated methods, Swap and forward rates exchange problems</p> <p>Understanding risk identification and management, Hedging strategies and forward contract v/s options</p> <p>Understanding training and development procedures of expatriates and international labour marketing.</p> <p>Discussing currency futures, options, writing options, swaps, currency swaps</p>
Insurance and risk management	<p>Introduction to insurance, its types principles and ratings, introduction to IRDA</p> <p>Discussing environment of Insurance business, Introduction to underwriting</p>

in FT	Introduction to risk management in insurance sector, concepts and functions of risk management Discussing types of risk : Commercial, political, legal, cargo, credit and exchange fluctuation risk Understanding marine Insurance, ECGC, overseas investment insurance
Multinational Financial management	Introduction to multinational financing, Risk in MNF, long term and short term financing Discussing short term overseas financing sources, accounts receivables and inventory management Learning about capital budgeting for MNCs. Introduction to equity financing, bond financing, bank financing, capital structure and cost of capital Understanding International portfolio management, international capital asset pricing, international diversification Learning about multinational transfer pricing and performance management
International marketing management and consumer behaviour	Introduction to international marketing, international market entry strategies, international business environment Understanding international market segmentation, targeting and positioning and four P's of international marketing Introduction to consumer behaviour, consumer behaviour models, consumer decision making models Learning about motivation, perception, attitude, learning and behaviour. Discussing the impact of social groups, psychological and external factors on consumer decision making Case study related to international marketing firms, consumer behavior
International human resource management	Introduction to international human resource management, managing HR in foreign subsidiary, difference between IHRM and domestic IHRM Understanding multinational compensation systems, factors affecting compensation system Learning about cross culture business communication and behaviour, International recruitment and selection. Understanding appraisal systems, acceptance and resistance.
International business law	Introduction to international contract of sale of goods, Indian contract act, 1872 and sale of goods act 1930. UNIDROIT,1994 Introduction to INCOTERMS, Difference between CIF and FOB contract. Learning about contract of carriage of goods, modes of international carriage, Brussels convention 1924, Bill of lading Introduction to WTO, GATT, TRIPS, TRIMS, UNCTAD Introduction to the Customs act,1952 FEMA, 1999 IDRA,1952
Statistical analysis and research methodology	Introduction to statistics, types of data and sampling methods Introduction to probability, binomial, Poisson and normal distribution, decision making and analysis Introduction to correlation, types of correlation , methods of computing correlation Introduction to time series and index number. Introduction to research, process of research, research design, problems of research Understanding data collection and sampling, organisation and presentation, testing and hypothesis Introduction to research report writing.

4th Semester

Subject	Outcomes
EXIM Financing	<p>Understanding the terms of payment, payment in advance, open account, documentary bills, and Deferred Payment imports.</p> <p>Understanding various sources of finance.</p> <p>Understanding pre-shipment finance sources in India. Various schemes for sub suppliers and deemed exporters.</p> <p>Discussing various sources of post-shipment finances.</p> <p>Understanding sources of finance for imports.</p> <p>Discussing about EXIM bank .</p>
Taxation in FT	<p>Understanding the various basic concepts of Indian Customs act, 1962.</p> <p>Discussing the various provisions of Indian customs act,1962 such as provisions for importation and exportation, duty drawback rules, SEZ and EOU etc.</p> <p>Understanding the various basic concepts and provisions of Central excise act 1944, service tax and VAT.</p> <p>Discussing basics of Income tax act, 1961.</p> <p>Discussing various other provisions of income tax act such as double tax avoidance agreement, advance ruling and transfer pricing.</p>
Export incentives and institutional support	<p>Understanding export incentives, needs for export incentives, forms of incentives.</p> <p>Discussing new systems of export assistance such as market based exchange rate, facilities under EXIM policy.</p> <p>Understanding export trading houses: Export houses, trading houses, star trading houses, super trading houses.</p> <p>Discussing various different facilities such as free trade zone, export finance, 100% export oriented units etc.</p> <p>Understanding about various institutes providing support for exports such as Department of commerce, RBI etc.</p>
Export pricing and product planning	<p>Understanding various pricing and non-pricing factors in international marketing.</p> <p>Discussing various methods of pricing cost oriented pricing, differential pricing, market oriented pricing.</p> <p>Discussing various pricing strategies market penetration strategies, probe pricing strategy, follow the leader strategy etc.</p> <p>Understanding product adaptation, factors affecting design changes, product life cycle, standardization etc.</p> <p>Discussing rules for marking, labelling, requirements of interested parties, factors to be considered in packaging.</p>
International Logistics and supply chain management	<p>Introduction to supply chain management, history and evolution of SCM. Understanding various dynamics and interventions related to SCM and push and pull effects.</p> <p>Understanding inventory management, storage systems, warehouse management and SCOR model.</p> <p>Understanding international issues such as global market force, technological forces, global cost and advantages, cultural and regional differences and bullwhip effect.</p>

	<p>Introduction to logistics system, logistics outsourcing and logistics technology. Understanding various modes of transport and rules and regulations related to logistics such as environment protection act. Introduction to reserve logistics.</p>
<p>Foreign language – II</p>	<p>Teaches basics of German language such as greetings, vocabulary related to informal conversations etc. Understanding various forms of verbs. Understanding noun and pronoun and their usage in various different cases, singular and plural forms and structure of sentences. Understanding prepositions in reference to time and place. Learning reading comprehension and how to write informal letters.</p>
<p>Research project</p>	<p>The research project gives the student an idea about how extensive researches are conducted using a proper scientific research methodology for achieving a particular objective</p>