

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	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	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	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 discussion about India's Foreign Trade policy
Principles of Micro Economics	Learning about concepts of Micro economics, its necessities and basic concepts. Understanding of demand curve and its 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 its output and pricing policies.
Principles of Business Administration	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	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
	Learning about various Application packages Understanding about internet and computer networks

2ND 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

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
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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: DETERMINANTS OF CONSUMER BEHAVIOR: Motivation Personality -Perception – Learning – Attitudes and Behavior . EXTERNAL FACTORS INFLUENCING CONSUMER DECISION MAKING: Influence of Social class, reference groups and family influence. Impact of psychological & other external factors on consumer decision making CONSUMER DECISION MAKING PROCESS : Opinion leadership, Diffusion of Innovation, Analysis w.r.t. Consumer decision making model. 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. Canalisation of Imports : Benefits – advantage of bulk buying, mopping of excess profits, equitable distribution; Items canalized; Role of state trading Corporation Canalisation of Export : To boost exports, to improve unit value realization, eliminate under – invoicing , improve bargaining power ; Items canalized ; Role of state trading organization 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; Environmental analysis – economic, geographic, socio-cultural, commercial, legal and political environments. Theoretical Foundation of International Business : Theories of international trade; gains from international trade; Balance of Payments analysis. Instruments of Commercial Policy :Tariff and non-tariff measures; arguments for and against protectionism. Current Trends and issues in international Trade : Patterns and structure of World Trade; Trade in services Foreign Investment : Types, motives and effects; present structure of Foreign Direct Investments</p>

India s Foreign Trade – Trends and Strategies	<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>
Direct taxes	<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>
Entrepreneurship	<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, andConcept 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>

Indirect Tax (GST)	<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>
Quantitative Techniques in Foreign Trade	<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>
E – commerce	<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>