

SCHOOL OF COMMERCE

SCHOOL OF COMMERCE
Devi Ahilya Vishwavidyalaya, Indore

Subject Scheme and Syllabus

MBA (Foreign Trade) Integrated Programme

Session – July-December

Semester-I (July to December)

MBA(FT)-5101	English
MBA(FT)-5102	Financial Accounting
MBA(FT)-5103	Fundamentals of Foreign Trade
MBA(FT)-5104	Principles of Micro Economics
MBA(FT)-5105	Principles to Business Administration
MBA(FT)-5106	Introduction to Computers

SCHOOL OF COMMERCE

ENGLISH

COURSE CODE- MFT -5101

Semester-I

COURSE OBJECTIVE:

- (i) Give practice to learners , reading, listening and writing skills
- (ii) Systematically strengthen the understanding and use of the language
- (iii) Familiarize students with functional use of grammar

COURSE CONTENTS:

Unit 1: PROSE WORK

- (i) Tryst With Destiny – Jawaharlal Nehru
- (ii) Delhi In 1857- Mirza Ghalib
- (iii) The Heritage of Indian Art – Kapila Vatsyayan
- (iv) The portrait Of A Lady – Khushawantsingh
- (v) Raja’s Diamond – R.l Stevenson

Unit 2: Poem

- (i) Where the mind is without fear – Ravindranath Tagore
- (ii) A Song of kabir- Translated by Tagore
- (iii) Elegy on the country churchyard – Thomas Gray

Unit 3: Letter writing – Elements of a letter, essential & optional, basic letter formats, Planning, organizing & writing business letters

Unit 4: Reading Comprehension.

Unit 5: Grammar – phonetics, Direct/indirect speech, Active & voice, modals

Text Book:

1. **English Language & Indian Culture**
Publisher: Madhya Pradesh

SCHOOL OF COMMERCE

FINANCIAL ACCOUNTING

COURSE CODE- MFT -5102

Semester-I

COURSE SUMMARY & OBJECTIVES: Objective of the subject is to acquaint students with concepts of accounting and help them acquire the ability to develop and use the accounting data as an aid to decision making.

Course Contents

UNIT I:- FUNDAMENTALS OF FINANCIAL ACCOUNTING: Meaning and definition of accounting, Need and functions of accounting, users of accounting information, importance and limitations of accounting, Relationship of accounting with other disciplines, Accounting Principles- Concepts and Conventions.

UNIT II :- Journal, Ledger and Bank reconciliation statement

Journal:- Rules for recording (Journal) the transactions- One Book Journal for small business, Subsidiary books journal for large business, Types of Journal Entries.

Ledger:- Opening of Accounts, Posting from one Journal book & subsidiary books to Accounts.

Double Entry System of Accounting: Trial Balance.

UNIT III:- Preparation of Final Accounts, Adjustments in Final A/cs., Preparation of Final a/cs. With adjustments, Numerical Problems.

UNIT IV:- DEPRECIATION: Concept of depreciation, WDV and SLM methods.

UNIT V:-RECENT DEVELOPMENTS: Need for GAAP, understanding basic difference between US GAAP and Indian Accounting Standards & IFRS.

References:

1. Principles and practice of accounting, R.L. Gupta & V.K. Gupta sultan chand & Sons.
2. Accountancy- I.S.P. Jain & K.L Narang kalyani publishers.
3. Financial Accounting – Dr.R.C.Gupta & Dr. P.K.Sense

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FUDAMENTAL OF FORIEGN TRADE

COURSE CODE: MBA (FT) -5103

Semester-I

Unit :1 Introduction to Foreign Trade : Meaning of trade and components Of Trade, Concept and component of Foreign Trade, Need and necessity of foreign Trade, Advantages & disadvantages of foreign Trade, Importance of FT Means of FT : BOT(Balance of Trade) & BOP(Balance of Payment) capital A/C. Terminology of Foreign trade.

Unit:2 Free trade V/s Protectionism: Concept of free Trade, concept of Protectionism, Arguments for and against protectionism, Methods of Protectionism, Arguments for free trade.

Unit:3 Process of Export & Import: Process of Export from India, Process of Imports to India, The role of RBI, key documentation for Foreign Trade, Import & Export documentation, Modes of deliveries for Imports & Exports, Modes of payments for Import & Export, Insurance & Indemnity in FT.

Unit:4 Intimation of Organization on Trade Issues: GATT & WTO, IMF, World Bank (IBRD), Bank for international settlements(BIS).

Unit:5 India's Foreign Trade Policy: Features, Objective & Strategy of FTP of India ,Main Provision, General Provision regarding Import & Export, Highlights of India's current Foreign Trade policy.

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Principles of Micro Economics

COURSE CODE : MFTI -5104

Semester-I

Course Objectives:

To impart basic knowledge of Micro Economics which is required for a management Student.

Course Contents:

Introduction: Meaning of micro & macro economics, Need & Necessity of Micro Economics, Nature, Features, Scope and Limitations of Micro Economics.

Demand Analysis: Determinants of Demand, Market Demand & Individual demand Function, various types of Demand, Factors behind generation of Demand; Price, Income & Substitution Effect, Various Elasticity's of Demand Function- its Meaning, Estimation & Importance, Supply Function, Equilibrium of Demand & Supply.

Laws of production: Production function, concepts of factor productivity & cost, Short Run Production Function; Law of Diminishing Returns, Long Run Production Function; Law of Returns to Scale, stages of production, economics of scale, cost & revenue functions.

Market Structure I: Price & Output under Perfect competition and Monopoly: Concept of market, Classification of markets, Perfect Competition Market; Features and Assumptions, Price & output determination under perfect competition, Concept, Features and Types of Monopoly Market, Pricing and Output Decisions in Monopoly Market, Price discrimination under monopoly.

Market Structure II: Price & Output under imperfect competition: Concept and Features of Monopolistic Competition Market, Difference between Monopoly and Monopolistic Market, Price & output determination under Monopolistic Market Structure, Concept and Features of Oligopoly Market, Pricing and Output decisions under Oligopoly.

Text Books:

References:

Business Economics by D. M. Mithani, Himalaya Publishing House

Managerial Economics by P.L. Mehta, Sultan Chand Publication

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PRINCIPLES OF BUSINESS ADMINISTRATION COURSE CODE : MFTI -5 105

Semester-I

Course Objective

The objective of this course is to give an overview of major issues confronting Managers in the export-import business in the structuring of their organization and making optimal use of the resource to achieve the objective of the organization.

Course Contents

1. **Introduction to Management:** Meaning, Nature, Scope and significance of Management, Managerial Functions. Principles of Management, Various Thoughts/schools and theories of management.
2. **Planning and Decision Making:** Need, Nature & importance of planning, process and principles of Planning, strategies and tools of planning, concept and importance of decision making, process of decision making, Principles and Theories of decision making.
3. **Organisation :** Concept, types of organization structure, Span of management, Delegation of authority, its nature, objectives, Process & obstacles to effective delegation, Line & staff relationship.
4. **Staffing:** Concept, nature and importance, Recruitment & Selection, Types & Methods.
5. **Directing, Motivation and Leadership:** Concept of Directing, Concept, Need and importance of motivation, process of motivation, Theories of Motivation, Meaning of Leadership, Functions of a Leader, Theories/styles of Leadership.
6. **Communication, Coordination and Control:** Concept and process of Communication, Importance of communication in Management, Concept, Nature and importance of Coordination, Concept, Nature and Importance of control, Process of Control, Techniques of Managerial Control.

Books (Text)

1. Essentials of Management - Koontz and O'Donnel
2. Practice of Management - Peter Drucker
3. Principles of Management - G.R. Terry
4. Management - Principles and Practice - Mac Farland.
5. Management and Organisation - Allen, Louis. A
6. Management - Its Nature & Significance - Brech. E.F

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INTRODUCTION TO COMPUTERS COURSE CODE : MFTI -5106

Objective: To Impart Basic Knowledge About Computer With Application of Various Packages.

Contents:

Unit-1: Introduction: Introduction, Characteristics, Types of Computers, Types of Hardware & Software, Input Output Devices and their Description.

Unit-2 Memory : Ram ,Rom , Prom , EProm, Hard Disk, Primary And Secondary Memory, Cache , Physical And Virtual Memory.

Unit-3: Operating System and Windows- Meaning, Definition, Functions, Types of Operating System, Booting process.

Disk Operating System: Definition, Internal and External Commands.

Windows Operating System: Start Menu, Control Pane, Windows Accessories.

Unit-4: Application Packages:

Ms- Word: Meaning and Features of Word Processing, Advantages and Application of Word Processing, Lab Practices.

Ms- Excel: Features, Work Sheet/ Workbook, Applications of Excel, Lab Practices.

Ms-PowerPoint: Features, Applications, Menus, Lab Practices.

Unit-5: Computer Networking & Internet: Introduction, Essential of Networks, Types of Networks, Network topologies, Types of communication, Types of transmission media, Types of connectivity devices, Internet technologies, access devices, WWW, Multimedia.

References:

1. Information Technology: Dennis P. Curtin; Mcgraw Hill International
2. Fundamentals of Computers: P.Mohan, Himalaya Publishing House.
3. Fundamentals Of Computers: Atul Kahate; Tata Mcgraw Hill.
4. Information Technology by Dr. Sushila Madan

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Subject Scheme and Syllabus

MBA (Foreign Trade) Integrated Programme

Session – Jan-June

Semester-II – (Jan-June)

MBA(FT)-5201	Marketing Management
MBA(FT)-5202	Business Environment
MBA(FT)-5203	Principles of Macro Economics
MBA(FT)-5204	Business Laws
MBA(FT)-5205	Cost Accounting
MBA(FT)-5206	Foreign Language-1

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MARKETING MANAGEMENT COURSE CODE:5201

COURSE SUMMARY & OBJECTIVES: The course contains fundamental aspects of Marketing Management. The basic objective of this course is to provide an opportunity for students to understand marketing management process.

Course Contents:

UNIT 1:

INTRODUCTION: Concept and Philosophies of Marketing Management, Marketing Environment, Marketing Information System.

UNIT2:

MARKETING RESEARCH: Objectives, process, basic methods of collecting data, analysis and evaluation.

UNIT 3:

MODEL OF CONSUMER BEHAVIOR: Model of consumer behavior, factors influencing buyer behavior, decision-making process in buying, designing competitive strategies.

UNIT 4:

TOOLS OF MARKETING: Marketing Segmentation, Targeting and Positioning.

UNIT 5:

PRODUCT: Product concept, product mix, product line, product life cycle, new product development process,

UNIT 6:

PRICE: Concept, Price adaptation, Initiating and responding to price changes.

UNIT 7:

PLACE: Distribution channels and Logistics management, Retailing and Wholesaling

UNIT 8:

PROMOTION: Communication process, Promotion mix.

UNIT 9:

EMERGING TRENDS IN MARKETING: An introduction to Internet marketing, Multilevel marketing, CRM and Event marketing

Books Recommended:

1. **Marketing Management by Philip Kotler (Text Book).**
2. Marketing Management by Bradley.
3. Principles of Marketing by Adrian Palmer.

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BUSINESS ENVIRONMENT

Course code :5202

Objective:- The objective of this course is to help students to understand the concept of Business Environment

Unit I Business Environment

Business Environment – concept – Significance – Environmental Influence on Business - Social and cultural Environment – Demographic Trend – Indian Social Structure – Caste and Communal Systems – Interplay of various Systems, Impact on Business.

Unit II Political Environment

Political Environment – Directive Principles of State Policy – Centre – State Relations – Impact of Political Environment on Business.

Unit III Economic Environment

Economic Environment – Sectors of Economy & Their Significance – Agriculture Industry, Service – Multinational Corporations – Meaning, Importance, Advantages and Weaknesses.

Unit IV Social environment

Social environment – Cultural heritage – social attitudes – impact of Foreign culture – castes and communities – joint family systems – linguistic and Religious groups – Types of social organization – social responsibilities of Business.

Unit V Financial Environment

Financial Environment – Financial system – Commercial banks – Financial Institutions – RBI Stock Exchange – IDBI – Non Banking Financial Companies NBFCs.

References

1. Francis Cherunilam – Business Environment, Himalaya Publishing House, Mumbai.
2. Amarchand – Government and Business, Emeralds Publishers, Chennai.
3. V.P. Michael – Business Policy and Environment (Himalaya Pub. House).

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Principles of Macro Economics

COURSE CODE: MBA (FT) -5203

COURSE OBJECTIVE:

To Impart Basic Knowledge Of Macro Economics.

COURSE CONTENT:

1 Introduction: Macro Economic analysis, Micro and Macro Economics, goals of macro economic policies, stock and flow variables, exogenous and endogenous variables, EX-ANTE and EX-POST concepts.

2 Measurements of Macro Economic Aggregates: National Income and its variants, Real & Nominal GDP, Measures of national products and methods used, National income and Economic welfare, National income in India, its composition and trends. National income determination and Calculation of multiplier, Limitations of multiplier.

3 Consumption & Savings function: Keynes' psychological law of consumption, Trends of consumption and savings in Indian economy.

4 Investment Function: Investment, its types, factors affecting investments, MEC and Factors affecting MEC, Investment trends in Indian economy, measures to stimulate public and private sector investment in India.

5 Theories of Employment: Classical theory, Say's law of market, Keynesian theory, overall equilibrium in factor, goods and assets market.

6 Money and Interest Rates: Money and its role, measures of demand and supply of money, money multiplier, interest rate and IS- LM framework.

7 Inflation and Deflation: Types of inflation, Inflationary gap, causes and consequences of inflation, Reflation, Deflation; trends and measurements of inflation in Indian Economy.

8 Monetary and Fiscal Policies: Objectives and Instruments of Monetary and Fiscal Policies, Analysis of the policies in Indian Economy.

9 Business Cycles: Concept and phases of Business cycles, Theories of business cycles.

Text Book: MACRO ECONOMICS BY D.N. DWIVED **References:** SUNIL BHADURI – MACRO ECONOMY

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BUSINESS LAWS COURSE CODE – MFTI – 5204

Course Objective

The objective 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.

Course contents

1. (a) **The Indian Contract Act.**-Definitions, capacity to contract, Essentials of a valid contract, Indemnity & guarantee. Bailment and pledge.

(b)**The Sale of Goods Act.**-Definitions, Sale and Agreement to sale, Condition & warranties, Caveat Emptor, Unpaid seller, Rights and duties, Auction sale.

(c) **Law of Agency.**- Agent and principal-classification of Agents. Modes of creation of agency- Estoppel, Holding out, Operation of law, Necessity Rights and Duties, Termination of Agency, Irrevocable Agency.
The Negotiable Instrument Act – Definition, Characteristics of a Negotiable Instrument, Bills of exchange, its essentials, Inland & Foreign Instrument
1. **The Companies Act** – Meaning, Definitions, Features, Formation, Share Capital.,

Provisions Relating to Directors.
3. **The Foreign Exchange Regulation Act**- Important Provisions
4. **The Partnership Act.**-Definition, Capacity, Essentials of Partnership, Modes of Partnership Registration, Duties & Liabilities of Partners, Termination, Partnership deed.

Books (Text)

1. Elements of Business and Economic Laws – N.D. Kapoor
2. Commercial & Industrial Law – Sen & Mitra
3. Element of Company Law – N.D. Kapoor
4. Mercantile Law – M.C. Shukla
5. Business Law – M.C. Kuchhal

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COST ACCOUNTING **COURSE CODE:5205**

COURSE SUMMARY & OBJECTIVES: The course is based on the fundamental aspect of Cost Accounting, which is obligatory for certain manufacturing companies. The aim of the course is to give the students basic knowledge of Cost Accounting system & various Costing Methods.

1. **FUNDAMENTALS OF COST ACCOUNTING:** Cost Accounting- Meaning, Objective, Advantages & Importance. Concept & Classification of Cost, Need for Cost accounting, Advantages and Limitations of Cost Accounting, Various techniques of Cost Accounting, Installation of Cost Accounting system, Cost Reduction, Cost Control and Cost Management, Cost Accounting, as compared with Financial & Management Accounting, Concept of Cost Audit.
2. **ELEMENTS OF COST-MATERIAL:** Concept and Types of Material, Accounting for Issue of Materials from stores; LIFO, FIFO and other methods, Concept and Importance of Inventory Management, Techniques of Material Control; Fixing Material Levels, EOQ, ABC and other Methods
ELEMENTS OF COST- LABOUR: Labour- Meaning & Classification.
Accounting for Labour : Methods of Wage Payment, Incentive Schemes, Labour Cost Control Procedure, Misc. Concepts
3. **ELEMENTS OF COST- OVERHEADS:** Overheads- Meaning & Classification, Accounting for Overheads: Allocation, Apportionment & Absorption, Determination of Rates, Under & Over absorption of Overheads & their treatment under various methods.
4. **UNIT OR OUTPUT COSTING, PROCESS COSTING.**
5. **CONTRACT COSTING, OPERATING COSTING.**

TEXT BOOK:

Cost Accounting- Principles & Practice by M.N. Arora (Vikas Publishing House, New Delhi)

References:

Practical Costing by P.C.Tulsian

Practical Costing by Khanna, Pandey, Ahuja & Batra

Other Study Material : Material issued by the Institute of Cost & Works Accountant of India

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Foreign language-1

Course code : 5206

UNIT 1 :

1. Phonetics Sounds
2. Numbers
3. Days of the week
4. Months of the year
5. Introduction to groups of verbs.

UNIT 2 :

1. 1st, 2nd groups and irregular verbs
2. Basic Grammar –I
3. Nationality
4. Professions
5. Sentence form translation

Unit 3 :

1. Basic Grammar-II
2. Festivals of France
3. Introduction of oneself in French
4. 3rd and 4th group verbs
5. Small Para translation

Unit 4 :

1. Basic Grammar –III
2. Civilization of France
3. Small Passage Writing
4. Translations (Eng-French)
5. Translation (French-English)
6. Unseen Passage

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Subject Scheme and Syllabus

MBA (Foreign Trade) 5 Yrs. Integrated Programme

Session – July-December

Semester-III (July to December)

MBA(FT) -5301	W T O &Major Institutions in FT
MBA(FT) -5302	Human Resource Management
MBA(FT) -5303	EXIM Procedure and Documentation
MBA(FT) -5304	Business Mathematics and Statistics
MBA(FT) -5305	Management Accounting
MBA(FT)-5306	Foreign Trade Information System

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WTO & MAJOR INSTITUTIONS IN FT

Course code: 5301

Course Objective

The objective of this course is to make the students aware of the significance of WTO and other major institutions in world trade, its place in Global Trade environment and its effect on Indian economy.

Course Contents

1. **WTO** - Origin and Development, Features, Objectives and Functions, Tokyo Round, Uruguay Round, Seattle Round, Doha Round, Cancun Round, Dimensions of WTO- GATT, GATS and TRIPS, Overview of GATT, Characteristics of GATT Accord and its impact on Indian Economy, Difference between GATT & WTO, Organisation structure of WTO, Scope & functions, Role of WTO in World Trade. General Principles, TRIPS & TRIMS, - Effect of WTO on specific sectors of Indian Economy, Advantages and Disadvantages, General Agreement on Trade in Services (GATS).
2. **UNCTAD** - Origin, Organization, Objectives and Functions. Membership and Voting Rights, Various meetings/conferences, decisions and its effect on Indian Economy. Results and Achievements.
3. **World Bank**- Origin and Development, Objectives and Functions, Membership and Management, Importance, India and World Bank. IFC and ADB- Origin, Objectives and Functions.
4. **IMF**- Origin History and Development, Organization and Management, Objectives, Functions and Importance, Membership and Quotas for Members, Determination of par values of different currencies, Advantages and Disadvantages, India and IMF
5. **Regional Trading Blocks/ Economic Groups**: European Economic Community (EEC), ASEAN, SAARC, SAPTA. NAFTA, OPEC, G8, G10, G15, G20, G77, APEC, IORARC, D8, OECD, BRIC Alliance, ESCAP.

Books (Text)

1. The World Trade organisation - A guide to the frame work for International Trade - Bhagirath Lal Das.
GATT/WTO TRIPS, TRIMS and Trade in Services - N. Gopalswamy.
2. WTO in New Millenium - Arun Goyal
3. World Trade Organisation - K.R. Gupta
4. The WTO as an International Organisation - Anne O Krueger.

Books on International Economic Environment will also assist.

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HUMAN RESOURCE MANAGEMENT

COURSE CODE: MFT - 5302

Course Objectives

The objectives of this course are to help the students develop an understanding of the dimensions of the management of human resources, with particular reference to HRM policies and practices in India. Attention will also be paid to help them develop their communication and decision making skills through case discussions, role-plays etc.

Course Contents:

1. **The Field of HRM**: An Overview, Concept and Functions, Personnel to HRM, ASTD HRM Model.
2. **Acquisition of Human Resources**: Objectives, Policies and Process of Human Resource Planning, Human Resource Planning in Evolving Small and Entrepreneurial Organization, Job Analysis, Job Description, Job Specification, Job Design (Nature of Job Design, Job Characteristics, Reengineering Jobs, Using Teams in Jobs ,Advantages and Disadvantages of Team Jobs, Consequences of Job Design), Recruitment,, Promotion and Transfer.
3. **Structure of Human Resource Management** The Human Resource Organization, Structure of Human Resource Management, Role and Responsibilities of the Human Resource Selection, induction, Placement Department (Administrative, Operational and Strategic Role of HR).
4. **Human Resource Policies**: formulation and Essentials of Sound HR Policies.
5. **Development of Human Resources**: Learning, Training and Development, Evaluation of Training and Performance Appraisal (Appraising individual and Team Performance), introduction to Career and Succession Planning.
6. **Maintenance of Human Resources**: Job Evaluation, Designing and Administering the Wage and Salary Structure, Compensation, Grievance Handling Procedure .
7. **Separation Processes**: Turnover, Retirement, Layoff, Retrenchment and Discharge, VRS (Mechanism of VRS, VRS in Public Sector and Private Sector), Rehabilitation of Surplus Employees.
8. **Emerging Trends and Challenges in HRM**: Economic & Technological Change, Work force Availability and Quality, Enhancing Organizational Performance, Expanding Human Capital, Ethics and HRM, HR Management Competencies and Careers – Knowledge of Business Organizations and Organization Culture, influence and Change Management, Specific HR Knowledge and Expertise.

Text Readings

1. Michael Armstrong, “A Handbook of Human Resource Practice”, London, Kogan Page, 8th Edn., 2001.
2. David S. Decenzo and Stephen P. Robbins, “Personnel/Human Resource Management”, New Delhi, Prentice Hall, 3rd Edn., 1988.
3. Robert L. Mathis and John H. Jackson, “Human Resource Management”, 9th Edn., South Western College Publishing, 1995.

Suggested Readings

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1. William B. Werther Jr. and Keith Davis, “**Human Resources and Personnel Management**”, Singapore, McGraw Hill, 4th Edn. 1993.
2. Arun Monappa and Mirza S. Saiyadain, “**Personnel Management**”, New Delhi, Tata McGraw Hill, 1995.
3. P Subba Rao, “**Essentials of Human Resource Management and industrial Relations: Text, Cases and Games**”, Mumbai, Himalaya, 2000.
4. Biswajeet Patanayak, “**Human Resource Management**” New Delhi, Prentice Hall India, 2001.
5. Holloway J. Ed., “**Performance Measurement and Evaluations**”, New Delhi, Sage Publications, 1996
6. Guy V. & Mattock J., “**The New international Manager**”, London, Kogan Press, 1993.

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EXPORT – IMPORT POLICY , PROCEDURE AND DOCUMENTATION

COURSE CODE: MFT - 5303

Course Objective

The objective of this course is to familiarize the student with the export – import policy of the government of India and to inform him about various authorities of the government, export organization, commodity, Boards and services institutions operating in the field of foreign trade.

Course Contents

1. **Export –import Policy** – Historical review and current Export – Import policy of the Govt. of India and its implications. Export –Import Licensing –_Policy & Procedure, Inco terms.
2. **Government Authorities** – Department of Commerce, CCI&E, Cabinet committee, Board of Trade, Zonal Advisory Committee, State Govt.
3. **Commodity Organiasation** – Export Promotion councils, Commodity Boards, ECGC, Trade fair Authority, FIEO, Exim Bank, DGCI&S, STC, and MMTC etc.
4. **Other Committees & Agencies** – RBI, Customs & Central Excise Department, Central Warehousing Corporation.
5. **Customs & Central Excise**: Customs & Central excise Procedures related to exports and Imports, Export Inspection council.
6. **Significance of Export Documents**-Type of documents, Trade documents, Regulatory documents.
7. **Export procedure**-Steps of Export procedure, Banking procedure of Export Documents- Bill of lading, Bill of Exchange, Certificate of Origin, Marine Insurance Policy, Letter of Credit, GR-1 Form, Schemes under Foreign Trade Policy.

Books

1. International Marketing Management – Varshney & Bhattacharya
2. Export Marketing – B.S.Rathore & J.S. Rathore
3. Foreign Trade Management – Verma & Agrawal
4. Foreign Trade Management in India – M.L. Verma
5. Export Management – R. Sharma
6. Export Import Procedures & Documentation-Khushpat S. Jain

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BUSINESS MATHEMATICS AND STATISTICS

COURSE CODE: MFT - 5304

Course Objective

The objectives of the course are to equip the students with the mathematical and statistical techniques and their application to business problems. The emphasis will be on the concepts and application rather than derivations.

Course Contents

PART I – BUSINESS MATHEMATICS

1. **Theory of Equations**: Introduction, Degree of an equation, Solution of an equation, Linear equation in two variables and its application, Solution of quadratic equation and its application, Linear & Quadratic simultaneous equation.
2. **Differentiation concepts**: Derivatives of a function, derivatives of sum, difference, product and quotient, applications of differentiation in economic and managerial problems like marginal analysis, elasticity, Maxima and Minima.
3. **Integration Concepts**: Elementary integration, Integration by parts, Integration by partial fractions, definite integrals, economic application, consumer surplus and producer surplus.
4. **Sequences and Series**: Introduction to Arithmetic, Geometric and Harmonic Progressions, introduction to Discounting, Compounding, and Annuity.
5. **Determinants and Matrices with Business application**: Types of matrices, operations on matrices, adjoint matrix, inverse matrix, elementary row operations. Solution of simultaneous linear equations using matrices, input/output analysis.

PART II – BUSINESS STATISTICS

1. **Introduction to Statistics**: Meaning and Definition of Statistics, Scope and Limitations of Statistics, Role of Statistics in Management Decisions.
2. **Introduction to Measurement of Central Tendency**: Types of central tendency and its application. Introduction to Measures of dispersions, Types and its application.
3. **Sampling Theory**: Introduction, Population, Sample, Parameter and Statistic, Types of sampling.
4. **Probability Theory and Probability Distributions**: Concepts, additive, multiplicative, conditional probability rules, Baye's Theorem, Binomial, Poisson and Normal distributions- their characteristics and applications.
5. **Correlation & Regression**: Introduction, types of Coorelation,Correlation:-Karl Pearson's and Spearman's Coefficient, Methods of computing simple correlation and regression.
6. **Time Series**: Time Series and its Components, Analysis, Models of Time Series, Methods of Studying Components of Time Series: Measurement of trend (moving average, exponential smoothing and least squares method), Measurement of seasonal variations (simple average, trend, and moving average method) Measurement of cyclic variations (residual method).

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Text Reading

1. J.K. Sharma, “**Mathematics for Management and Computer Applications**”, New Delhi, Galgotia Publication,
2. R. K. Ghosh and S. Saha, “**Business mathematics and statistics**”, Calcutta, New Central Book Agency 9th Ed., 1999.
3. S. Saha, “**Business Mathematics and Quantitative Techniques**”, Calcutta, Central Book Agency, 2000
4. Richard I. Levin and D.S. Rubin, “**Statistics for Management**”, New Delhi: Prentice Hall of India, 2000
5. S. P. Gupta, “**Statistical Methods**”, New Delhi, Sultan Chand and Sons, 2001

Suggested Readings

1. J. N. Kapur and H. C. Saxena. “**Mathematical Statistics**”, New Delhi, Sultan Chand and Company Ltd., 20th ed., 2001
2. R. Jayprakash Reddy and Y. Mallikarynna Reddy, “**A Text book of Business Mathematics**”, New Delhi, Ashish Publishing House, 2002
3. K. B. Dutta, “**Matrix and Linear Algebra**”, New Delhi, Printice Hall of India 1999
4. D. C. Sancheti and V. K. Kapoor, “**Statistics: Theory, Methods and Applications**”, New Delhi: Sultan Chand and Sons., 2001
5. D.N. Elhance, Veena Elhance and B. M. Aggrawal, “**Fundamentals of Statistics**”

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MANAGEMENT ACCOUNTING COURSE CODE: MFT - 5305

1. Introduction & Basic Concepts:

Introduction to Management Accounting, the Balance Sheet & related concept. The Profit and Loss account & related concepts. Difference between Management, Cost & Financial Accounting.

2. Analysis Of Financial Statements:

An overview of Financial Statement Analysis, Funds Flow Analysis. Cash Flow Analysis, Ratio Analysis Trend Analysis, Comparative Statement Analysis.

3. Control Tools & Variance Analysis:

Standard Costing and Variance Analysis, Marginal Costing, Break Even Analysis & CVP Analysis.

4. Budgetary Control:

Budget: meaning & its types, Fixed & Flexible Budgets, preparation of various types of Budgets viz Cash Budget, Production Budget, Sales & Revenue Budget and Flexible Budget.

5. Miscellaneous:

MIS & Reporting, Foreign Currency Accounting, Responsibility Accounting, Management Audit.

Text Book: Management Accounting by S.P.Gupta (Sahitya Bhawan, New Delhi)

References :

1. I.M.Pandey
2. S.K.Bhattacharya
3. Khan & Jain
4. Latest Annual Reports of Listed companies.

Journals:

1. "THE MANAGEMENT ACCOUNTANT" (CIMA, LONDON)
2. "THE CHARTERED ACCOUNTANT" (ICAI, NEW DELHI)

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FOREIGN TRADE INFORMATION SYSTEM COURSE CODE: 5306

Unit -I : Concept of system- Characteristics of a system, Types of a system, concept of Data and Information, Characteristics of Information ,Types of Information System .

Unit -II : Concept of MIS - Definition of MIS, Characteristics of MIS, Components of MIS, Steps involved in MIS, Benefits of MIS, Limitations of MIS, Role of computers in MIS.

Unit-III :Data Processing Basics - Need for data processing, cycle & functions, Electronic data processing System(EDP), Flow charts, Types of software's.

Unit- IV: Decision support system- Introduction, types of DSS, Components of DSS, Architecture of DSS, its Characteristics of DSS, Tools of DSS.

Unit V : System Development Life Cycle : Sequential Process of software development, Computer Aided Software Engineering (CASE), Tools and the modular approach to software development, Information system audit.

References:

1. Management Information And control System: Dr. Sushila Madan, Taxmann's publication
2. Management Information Systems: O'Brien James , Tata-McGraw Hill
3. Management Information Systems: Sadagopal, S ,Prentice Hall.
4. Introduction to computer Information System for Business: Simkin, M.G , S.Chand & Co.

SCHOOL OF COMMERCE

SCHOOL OF COMMERCE **Devi Ahilya Vishwavidyalaya, Indore**

Subject Scheme and Syllabus

MBA (Foreign Trade) Post Graduate Programme
Session – January to June

Semister-4 (January to June)

MFT-5401	Quality Control in FT
MFT-5402	Management of MNCs
MFT-5403	India's Prospects in Foreign Trade
MFT-5404	Packaging and Distributaries Channels
MFT-5405	Transportation and Material Handling in Foreign Trade
MFT-5406	EXIM Policy of India

SCHOOL OF COMMERCE

QUALITY CONTROL IN FOREIGN TRADE COURSE CODE: MBA (FT)-5 Yrs – 5401

Course Objective:

The objective of the course is to highlight the significance of quality of the product exported as quality gives edge to the exporter in a competitive international market.

Course Contents:

Unit 1

Introduction: Quality Control; Concept, Need and importance of quality control in exports.

Unit 2

Procedure of Quality Control: Commodities covered under the quality Control and Pre-shipment Inspection, Export Inspection Agencies, Export Inspection Council, Quality standards for exports, System of inspection, Pilot Test House, Voluntary Inspection, Fee for Inspection, Export- worthy certificate, Procedure for handling complaints.

Unit 3

Legal Provisions regarding Quality Control – Export (Quality Control and Inspection) Act, 1963, Quality Control as per New EXIM Policy.

Unit 4

• **TQM:** Total Quality Management, Concept, Importance, Advantages and Process

Unit 5

Quality Certifications: ISO – 9000, ISO – 9001 and other recent quality certifications.

Books (Text)

1. Quality Assurance – J.M.Juran
2. ISO- 9000 Quality Management System – UNCTAD / WTO
3. Statistical Quality Control – M. Mahajan
4. Statistical Quality Control –E.L. Grant
5. Continuous Quality Improvement (Part I & II) – D.L. Shah
6. Total Quality Management: JE Ross
7. Total Quality Management: DH Besterfield, CB Michna: Prentice Hall

SCHOOL OF COMMERCE

MANAGEMENT OF MULTI NATIONAL COMPANIES

COURSE CODE: MBA (FT)-5 Yrs – 5402

Course Objective:

The objective of this course is to provide detailed information about the formation and functioning of Multinational companies in the light of ongoing changes in the world economy.

Course Contents

Unit 1

Conceptual Background: Concept and Definition of MNCs, Characteristics and Types of MNCs, their Merits and Demerits, Evolution of MNCs; A Theoretical Perspective, The Three Phase Internationalization Model, MNCs in India, Reasons for growth of MNCs in India, Problems faced by MNCs in India, Current Scenario.

Unit 2

Modes of Entry for MNCs: Exporting- Advantages and Disadvantages, Turn-key Projects- Advantages and Disadvantages, Licensing- Advantages and Disadvantages, Franchising- Advantages and Disadvantages, Joint Ventures- Advantages and Disadvantages, Wholly Owned Subsidiaries- Advantages and Disadvantages, Strategic Alliances- Advantages and Disadvantages, Selecting Mode of Entry.

Unit 3

Organizational Structure for MNCs: Concept of Organizational Structure, Vertical Differentiation- Centralization and Decentralization, Arguments for and Against each of them, Horizontal Differentiation- International Division, Worldwide Area Structure, Strategic Business Units, Product Division Structure, Matrix Structure, Network Structure.

Unit 4

Coordination and Control in MNCs: Concept of Control and Implications, Establishing Control System- Balance between HQ and Subsidiary, Degree of Decentralization and Autonomy, Types of Control Systems- Personal Control, Bureaucratic Control, Output Control, Cultural Control.

Unit 5

Emerging Issues in Indian MNCs: Challenges of Globalization, Strategic Issues in Indian MNCs, Overcoming Liabilities of Indianness and Developing New Competencies, Future of Indian MNCs- Role of Government.

Esources: <http://www.icmrindia.org/courseware/books.asp>

SCHOOL OF COMMERCE

INDIA'S PROSPECTS IN FOREIGN TRADE

COURSE CODE: MBA (FT)-5 Yrs – 5403

Course Objective: To understand the business relations of India with different countries & markets is to find out the future prospects of India's Foreign Trade.

Course contents:

UNIT I : Introduction of prospects of FT - History and introduction to FT, promotional measures in FT by Indian government, establish linkages between market and products and design business strategies with global perspective.

Agro products: Tea, Rice, Oil seeds, Wheat, Pulses, SEZ.

Engineering Products: Metal Manufacturers, Machinery and Instruments, Transport equipments, etc.

UNIT II: Market Study - To study the business environments of each market (Economic, Social, Technological, Political and legal framework) 1. U.S.A. 2. European Union 3. Japan, 4. ASEAN, 5. China 6. South Africa 7. Middle East Also study the geographic, climatic and other conditions which favors Indian exports to these countries.

UNIT III: Products Study: Develop a working knowledge of each product category and conduct a general SWOT analysis for each product category. Also study the geographic, climatic and other conditions

- i) Software - Differentiate between product v/s Services, Outsourcing, etc.
- ii) Pharmaceuticals - Product v/s Process Patent, New Drug. Discovery or Generic Product strategy etc.
- iii) Textiles and Readymade Garments: Cotton or Man made: Yarn, Fabric, RMG.

UNIT IV: Product & Market Strategy: Develop a working knowledge of each product category & conduct a general SWOT analysis for each product category. Also study the geographic, climatic and other conditions.

- i) Gems and Jewellery
- ii) Leather and leather Products
- iii) Marine product

UNIT V: Products Category: Develop a working knowledge of each product category and conduct a general SWOT analysis for each product category. Also study the geographic, climatic and other conditions

- i) Services Sector: Insurance, Banking, consultancies
- ii) Chemicals: Dyes & Intermediaries.
- iii) Mining industry

Recommended

Books

Thrust sectors in India's export - Edited by Dr. Saga Shanker saxena, Dr. M.L. Varma, B.Bhattacharya, M.S. Sachdeva

SCHOOL OF COMMERCE

PACKAGING AND DISTRIBUTION CHANNELS **COURSE CODE: MBA (FT)-5 Yrs – 5404**

Course Objective:

The Objective of this course is to help student learn the essentials of packaging the goods for export and export marketing channels.

Course Contents:

Unit 1

Introduction: Concept of Packing and Packaging – Distinction between packing and packaging, History of Packaging, Principles of Packaging , Types of Packaging, Cost of Packaging, Importance and Objectives of Sound export packaging, Functions of Packaging, Key Factors in export packaging, Criteria for Export Packaging, Role of Indian Institute of Packaging, Problems in Export Packaging and their Solutions.

Unit 2

Packaging Materials: Materials required in Packaging and their types, Common Materials in Packaging and emerging alternatives in Packaging, Selection of containers, Package Design, Marking and Labeling -, Packing list, Case marking and labeling, Export Marking on Outer Packing- Purpose of Export Making, Market Based Packaging, Packaging as a part of Product Planning in Exports,

Unit 3

Channels of Distribution in Exports: Physical Distribution Analysis and Export Distribution channels, Types of Foreign Intermediaries, Modes of Indirect Exporting – selling to an export house, selling to Resident buyers, selling through overseas import houses, Direct Exporting – Built in Export Department, self – contained Export Department, Separate Export Company, combination Export Manager, Joint marketing groups, Organization of Distribution in Foreign Trade.

Unit4

Selection of Overseas Distribution Channel: Factors affecting channel decision – Product Characteristics, consumer factor, Middleman consideration, Company factors, Environmental factors. Selection of Channels – Approaches to channel strategy – gravity, push & pull approaches,

Unit

Distribution Channels in India Comparative assessment

5

Books

1. International Marketing Management – Varshney etc.
2. Foreign Trade Management – Dr. Varma & Agrawal
3. Export Marketing – B.S.Rathor & J.S. Rathor
4. International Business – Francis Cherunilam
5. Export Management – R. Sharma

SCHOOL OF COMMERCE

TRANSPORTATION AND MATERIAL HANDLING IN FOREIGN TRADE

COURSE CODE: MBA (FT)-5 Yrs – 5405

Course Objective:

The objective of this course is to give an exposure to the student about the system of transportation of goods and material handling adopted in export and import of goods so that the objectives of economy of cost of transportation and safety of goods could be achieved.

Course Contents:

Unit 1

Introduction to Transportation: Transportation – Importance of transportation, Functions of transportation, Principles of transportation, Participants in transportation decision making, Element of transportation infrastructure, Introduction to Modes of Transportation, Advantages and Disadvantages of different modes, Criteria of choice of modes, Transportation pricing parameters.

Unit 2

Transportation & Logistics Practices: Practices in Road, Rail, Air & Water Transport, Freight Rate Structure of different modes. Multimodal Transport Network System in Foreign Trade- Its Advantages. Container and its Types, Advantages and Disadvantages, Concept of Dry Ports (Inland Container Depot), Port System & Subsystem.

Unit 3

Warehousing & Material Handling: Need, Classes of warehouse, Warehousing Strategy, location of warehouse, types, Designing of a warehouse, size of a warehouse, Functions & operations of a warehouse.
–Definition, Scope Importance, Basic elements of Materials Handling, Basic components of Materials handling Importance of materials handling in LSCM, Types of handling equipments used- Their benefits and limitations,

Unit 4

Legal Aspects & Documentation : Legal Aspects of carriage of goods by Road, Rail, Water, Air & Multimodal Transport, Documentation for transportation

Unit -5

Innovations & Challenges in Transportation & Material Handling : New developments & practices in Transportation, Warehousing & Material Handling. Bottlenecks of system, maritime frauds & unethical trade practices

Books

1. International Marketing – Onkvisit and shaw
2. Global Marketing Management – Keegan
3. Export Marketing – B.S. Rathore & J.S. Rathore
4. Logistics Management- S.K. Bhattacharya

SCHOOL OF COMMERCE

EXIM Policy of India

COURSE CODE: MBA (FT)-5 Yrs – 5406

Objective: The objective of this course is to acquaint students with the theoretical framework of international trade policy and trade promotion measures, especially with to India.

Course content:

Unit-1

India's Foreign Trade Policy: Meaning, types , need & importance, regulation of international trade, risk in foreign trade ,direction of India's foreign trade, Composition and Direction of India's Foreign Trade.

Unit-2

Foreign Trade Policy & control in India: Policy Making Bodies and Institutions, Their Roles and Responsibilities, Policy Measures on Exchange control in India.

Unit-3

Import substitution & export promotion policies: Export incentives – Duty Draw back and Duty Exemption Schemes, Refund of central excise, Export promotional capital goods scheme, DEPB, served from India scheme ,focus market scheme, focus product scheme, tax exemption.

Unit-4

Infrastructure Support for Export Promotion: Export Promotion Councils, Commodity/Products Boards, Federation of Indian Export Organisation, Indian Institute of Foreign Trade, Indian Institute of Pacakaging, Indian council of Arbitration, Indian Trade promotional organization, Special Economic zone (SEZ); export oriented units (100% EOU), EHTP, STP,BTP, Export credit & guarantee corporation of India.

Unit-5

Foreign investment Policy: Meaning. Types, theories(Firm specific advantage & location), kind of companies preffered FDI's ,Advantage & disadvantage of FDI, FDI & economic development, FDI in India GDR(Global Depository Receipt) .

Unit-6

Case studies: Pepisco, Walmart,Bridgestone, Armanies, Bermuda, Mercedes, Sams club, Starbucks, Boing, Pfizer.

References:

1. Export – Import policy; 2009-2014, Ministry of Commerce, Govt. of India

SCHOOL OF COMMERCE

SCHOOL OF COMMERCE Devi Ahilya Vishwavidyalaya, Indore

Subject Scheme and Syllabus

MBA (Foreign Trade) 5 Yrs. Integrated Programme

Session – July-December

Semester-V (July to December)

MBA(FT) -5501	Consumer Behaviour
MBA(FT) -5502	State Trading in India
MBA(FT) -5503	Global Business Environment
MBA(FT) -5504	India's Foreign Trade-Trends And Strategies
MBA(FT) -5505	Direct Taxes
MBA(FT) -5506	Entrepreneurship

SCHOOL OF COMMERCE

Consumer Behaviour COURSE CODE : MFTI – 5501

Course Objective

The objective of this course is to expose students to the conceptual framework of Consumer Behavior

Course Contents:

Unit-1: INTRODUCTION TO THE STUDY OF CONSUMER BEHAVIOR:

Diversity of Consumer Behavior – Concept and need for Consumer Behavior – Development of Consumer Behavior - Consumer Behavior models. Introduction to Consumer decision making model.

Unit-2: DETERMINANTS OF CONSUMER BEHAVIOR: Motivation- Personality -Perception – Learning – Attitudes and Behavior .

Unit-3 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.

Unit -4 CONSUMER DECISION MAKING PROCESS- Opinion leadership, Diffusion of Innovation, Analysis w.r.t. Consumer decision making model.

Unit-5: Case Study: Consumer Behavior, Analysis of different TV commercials in accordance with consumer behavior concepts.

Suggested Readings:

- Consumer Behavior by Leon G.Schiffman & Leslie Lazar Kanuk
- Consumer Behavior implications for marketing strategy
- Consumer Behavior by Engel Blackwill & Miniard.

Supplements-

- Economic times- Brand equity
 - Corporate Dossier
 - Bussiness Times- The Strategist
 - Business Line- The Catalyst
-

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STATE TRADING IN INDIA **COURSE CODE : MFTI – 5502**

Course Objective

The objective of this paper is to explain to the students the role played by State Trading Organisations in India's foreign trade.

Course Contents

1. **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.
2. **Canalisation of Imports** – Benefits – advantage of bulk buying, mopping of excess profits, equitable distribution; Items canalized; Role of state trading Corporation.
3. **Canalisation of Export** – To boost exports, to improve unit value realization, eliminate under – invoicing , improve bargaining power ; Items canalized ; Role of state trading organization.
4. **State Trading organizations** – STC , PEC , MMTC , MITCO , TTI , Spices Trading Corporation Ltd. – Performance in exports and imports.
5. **Problem and future** – of state trading in India – Weaknesses of state trading in foreign trade , excessive government interference , Recent policy stance in state trading , Future of state trading in India.

Books

1. Foreign trade management – Dr. Varma & Agarwal
2. Export Marketing – Rathor & Rathor
3. International Marketing Management – Varshney & Bhattacharya

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Global Business Environment

COURSE CODE – MFTI – 5503

Course Objective

The objective of this course is 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.

Course Contents

1. **International Business Environment:** An Overview : Nature, importance and scope; Environmental analysis – economic, geographic, socio-cultural, commercial, legal and political environments.
2. **Theoretical Foundation of International Business:** Theories of international trade; gains from international trade; Balance of Payments analysis.
3. **Instruments of Commercial Policy:** Tariff and non-tariff measures; arguments for and against protectionism.
4. **Current Trends and issues in international Trade:** Patterns and structure of World Trade; Trade in services
5. **Foreign Investment:** Types, motives and effects; present structure of Foreign Direct Investments.

Books (Text)

1. Essentials of Business Environment – K. Aswathappa
2. Business Environment – Francis Cherunilam
3. Business Environment – Chopra, R.K.
4. Legal Environment of Business – K. Aswathappa
5. Government Grading in India & France – IIFT
6. Marketing Segmentation – S.A. Sherlekar

SCHOOL OF COMMERCE

India's Foreign Trade-Trends And Strategies **COURSE CODE : MFTI – 5504**

Course Contents :

Unit-1. Introduction To Strategic Management :

- a) Meaning of strategy and strategic management
- b) The strategic management process

Unit - 2. External and internal analysis :

- a) **External analysis** : identification of industry opportunities and threats , porter's five forces model , industry life cycle Analysis
- b) **Internal analysis**: distinctive competencies, competitive advantage and profitability

Unit- 3. Strategies:

- a) Building competitive advantage through business level strategies
- b) Competitive industry and the industry environment

Unit-4 . Strategies In FT:

- a) Global strategies
- b) Corporate strategies

Unit-5 . Implementing Strategies:

- a) Implementation in single industries
- b) Implementation in different industries and countries

Recommended Books

1. global marketing strategies :jeannet , jean Pierre and hennesey .h
2. strategic management : charle w . L hill gareth r jones

SCHOOL OF COMMERCE

Direct Tax

COURSE CODE : MFTI- 5505

Course Contents :

UNIT 1. Accessibility Criteria : Definitions, Basic concept, person, Assessment year; previous year, assesses, Residential status; Incidence of tax, income exempt from tax.

UNIT 2. Computation of Income Under Various Heads :

a. Income under head salary: Meaning of salary, Basis of charge of salary income, different forms of salary, different forms of allowances, perquisites, permissible deductions from salary income, tax treatment of provident fund & approved superannuation fund, special tax treatment of salary income of non resident technicians, deduction under section-80C, FBT (Fringe Benefits Tax).

b. Income from house property: Basis of charge, property income not charge to tax, basis of computing income from let out house property, computing income from self occupied property.

c. Profits and gains of business or profession: chargeable incomes; expenses expressly allowed as deduction; general deductions; expenses specifically disallowed; compulsory maintenance of accounts, compulsory audit, assessment in special cases, (retail, transport, exploration of mineral oil) Computation of taxable income as profit and gain from business or profession.

d. Capital gains: Meaning of capital asset, valuation of capital asset; transfer, considered to be transfer, chargeability; computation of capital gain: short term and long term; computation of tax on capital gains. Exemption from capital gains.

e. Income from other sources: basis of charge; chargeable incomes; specific deductions; amount not deductible; computation of taxable income from other sources.

f. Computation of net taxable income: computation of total income, carry forward and set-off of losses and deductions under sec 80 and net taxable income and tax thereof. Cases of Indian as well as foreign companies, provision of minimum alternate tax and declaration and payment of dividend, Tax provision in case of mergers, acquisition or amalgamation of company.

UNIT 3. 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.

UNIT 4. 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.

UNIT 5. 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.

Books Recommended: -

1. Direct Taxes – Law and Practice – Vinod Singhnia
2. Direct Taxes – Ravi Kishore
3. Direct Taxes – J. P. Jakhotiya
4. Direct Taxes- Ahuja

SCHOOL OF COMMERCE

5. Bare Acts and rules of the relevant taxes

Entrepreneurship

COURSE CODE - MFTI-5506

Course contents

UNIT-I 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.

UNIT-II 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.

UNIT-III Entrepreneurial Behaviour:

Innovation and Entrepreneur, entrepreneurial behaviour and motivation psycho-theories, social responsibility.

UNIT-IV Entrepreneurial Development Program (EDP):

EDP, their role and achievements, role of government in organising EDPs. Implementation of the project - Financial assistance through SFC's, SIDBI, Commercial Banks, Non financial assistance from MSME, SIDO,

UNIT-V 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.

Books (Text)

1. Tandon B.C: Environment and Entrepreneur; Chugh Publications, Allahabad.
2. Siner A David: Entrepreneurial Megabooks; John Wiley and Sons, New York.
3. Shrivastava S. B: A Practical Guide to Industrial Entrepreneurs; Sultan Chand And Sons, New Delhi.
4. Prasanna Chandra: Project Preparation, Appraisal, Implementation, Tata Mcgraw Hill. New Delhi
5. Pandey IM; Venture Capital- The Indian Experience, Prentice Hall of India

SCHOOL OF COMMERCE

SCHOOL OF COMMERCE Devi Ahilya Vishwavidyalaya, Indore

Subject Scheme and Syllabus

MBA (Foreign Trade) Integrated Programme
Session – January to June

Semester-6 (January to June)

MFT-5601	Export Incentive and Institutional Support
MFT-5602	Foreign Trade Promotion in India
MFT-5603	Financial Management
MFT-5604	Indirect Taxes
MFT-5605	Quantitative Techniques in Foreign Trade
MFT-5606	E-commerce

SCHOOL OF COMMERCE

EXPORT INCENTIVES & INSTITUTIONAL SUPPORT

COURSE CODE : MFT- 5601

Course Objective :

The objective of this course is to familiarize the students with the various types of incentives provided by the government for promotion of exports and give information about institutions established to support exports from India,

Course Contents :

1. Export Incentives - need for incentives , forms of incentives
2. New system of Export Assistance – direction of imports into three categories , EPCG Scheme , Duty exemption scheme , Advanced licenses , special Imprest license , Pass Book Scheme.
3. Incentives to Trading
4. Houses - Export Houses , Trading Houses , Star Trading Houses , Superstar Trading Houses.
5. 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
6. Institutional Support – Department of commerce , Commodity organizations , service institution , Indian council of Arbitration , Export Corporations. Trade Representatives abroad , RBI , Warehousing.

Books

1. Export Marketing – Rathor & Rathor
2. Foreign Trade Management – Dr. Varma & Agrawal
3. International Marketing Management – Varshney & Bhattacharya
4. How to Export - Nabhi Publication

SCHOOL OF COMMERCE

Foreign Trade Promotion in India

COURSE CODE : MFT- 5602

Course Objective

This course has been designed to train the student in the art of global advertising, media selection, sales promotion and developing sales force with the objective of enlarging export import business.

Course contents

1. Global advertising – global market segmentation and advertising strategy advertising media, branding, selecting of advertising agency.
2. 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 .
3. Sales promotion – sales management for exporters ,export sales organization export salesman – characteristics ,recruitment and training ,routing of salesman , foreign language skills ,sales promotion restrictions
4. 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.
5. EXIM Policy - Foreign trade policies, schemes and legal provisions.

Books

1. Global Marketing Management – Warren J Keegan
2. Export Marketing – Rather and Rather
3. International Marketing –Ncateora, P.R.
4. International Marketing – Onkvisit& Shaw
5. International Marketing G Management- Varshney& B Bhattacharya

SCHOOL OF COMMERCE

Financial Management

COURSE CODE: MFT – 5603

Course Objective: This course is designed to enhance the understanding of the fundamental concepts of financial management, as related to a corporate organization.

Course Contents:

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.

Books Recommended:

Text Book: Financial Management by Khan and Jain

Suggestion: No changes

(Dr.P.K.Sanse)

(Dr.W.S.Waghela)

SCHOOL OF COMMERCE

Indirect Taxes

COURSE CODE: MFT-5604

COURSE CONTENTS

UNIT1. 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.**

UNIT 2. Service Tax (Chapter V of the Finance Act.1994 as amended in a Finance Bill by Government of India in 2005):
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

UNIT 3. Value Added Tax (VAT): a. **Definition:** i. Agriculture, ii. Business, iii. Capital asset, iv. Dealer v. Non-resident dealer, VI. Goods, vii. Place of business, viii. Purchase price ix. Sale price, x. Resale, xi. Turnover of purchase and turnover of sales.
b. Incidence of Tax: i. Tax liability, ii. Rate of tax on goods specified in schedule.
c. Registration: Registration procedure, Fresh registration, Information to be furnished regarding change of business, Declaration of name of manager and PAN
d. Returns : Returns and self assessments, Audit of registered dealer.
e. Payment of Tax : Deduction of tax at source, Payment of tax, Adjustment of any payment, Special provisions regarding liability to pay tax in certain cases, Liability of firms and partners
f. Tax audit under VAT : Imposition and rate of VAT, Acquisition of goods from member states, Importation of goods from outside member states, Goods subject to a warehousing regime
g. Determination of value
h. Payment of VAT taxable persons
i. Relief, Exemptions and Repayments

Books Recommended:-

1. Indirect Taxes- Law & Practices- V.S. Datey
2. Indirect Taxes- Jakotiya
3. Indirect Taxes- Ravi Kishore
4. Indirect Taxes- Dr. Sanjeev Kumar
5. Indirect Taxes- Yogendra Banagar & Vandana Bangar
6. Indirect Taxes-Snowwhite Publications.
7. VAT Ready Reacnor- Saxena
8. Income Tax – Dr. Vinod Singhani

SCHOOL OF COMMERCE

QUANTITATIVE TECHNIQUES FOR FOREIGN TRADE

COURSE CODE : MFT-5605

Course Objective :

The objective of this course is to give training to the students in using quantitative and statistical methods in analyzing data, inferring and decision making in foreign trade.

Course Contents

1. **Quantitative Techniques and Operations Research:** Meaning, Scope of Quantitative Techniques and Operations Research in Management, Advantages and Limitations of Quantitative Techniques.
2. **Linear Programming:** Meaning of Linear programming, General Mathematical formulation of LPP, Graphical Analysis, Simplex Method, Big-M Method, Advantage and limitations of LPP.
3. (a) **Transportation Model:** Mathematical Formulation, Initial Basic Feasible Solution, Vogel's Approximation Method, Optimization (Minimization and Maximization) using Modified Distribution Method
(b) **Assignment Problem:** Assignment Model as a particular case of transportation model, formulation of assignment problems, Solution of assignment problems using Hungarian Method (Minimization and Maximization).
4. **Waiting Line Models:** Introduction, Scope in Management Decisions, Queuing Models M/M/1 (Infinite and Finite Population), probability calculations and application of M/M/C (Infinite population).
5. **Replacement Models:** Introduction, Scope in Management, Single Equipment Replacement Model and Group Replacement
6. **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.

Text Reading

1. N. D. Vohra. "**Quantitative Techniques**", New Delhi: Tata McGraw Hill Publications, 15th Ed.
2. Hamdy A. Taha, "**Operations Research: An Introduction**", New Delhi: Prentice Hall of India Pvt. Ltd.
3. Haruly M. Wagner, "**Principles of Operations Research with application to managerial decisions**", New Delhi: Prentice Hall of India Pvt. Ltd, 2nd Ed., 1996.
4. P. K. Gupta and D. S. Hira, "**Operations Research**", New Delhi: Sultan Chand Publications, 2000.

SCHOOL OF COMMERCE

E-commerce

COURSE CODE : MFT – 5606

Objective: To have knowledge about computers in the field of E-Commerce.

Contents:

Unit-1: Introduction: Meaning, Types of E- Commerce, Functions of E- Commerce, Technologies for E- Commerce.

Unit-2: concepts of E-payments: Understanding E- Payments, Establishing E- Payment System, Credit card transaction, SET standards.

Unit-3:Internet Concepts: WWW, Internet and E-Commerce, Linking to the Internet, IP Addressing.

Electronic Data Interchange- Evolution, uses, Benefits, Working of EDI, EDI Standards(includes variable length EDI standards

Unit-4: 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.

Unit-5:Legal Framework

Legal Framework for E-Commerce – Net Threats – Cyber Laws – Aims and Salient Features of Cyber Laws in India – Cyber Crimes.

References:

1. Doing Business on the Internet E-COMMERCE (Electronic Commerce for Business): Jaiswal, Galgotia Publications
2. Electronic Commerce: Greenstein, Merylin, Tata Mc.Graw Hill
3. E-Commerce: Schneider, Thomson Publication

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SCHOOL OF COMMERCE Devi Ahilya Vishwavidyalaya, Indore

Subject Scheme and Syllabus

MBA (Foreign Trade) 5 Yrs. Integrated Programme
Session – July-December

Semester-7 (July to December)

MFT-5701	International Marketing Management and CB
MFT-5702	Multinational Financial Management
MFT-5703	Managerial Economics
MFT-5704	Accounting for Managers
MFT-5705	Insurance and Risk Management in Foreign Trade
MFT-5706	Foreign Language II

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INTERNATIONAL MARKETING MANAGEMENT & CONSUMER BEHAVIOUR

Course Objective

The objective of this course is to expose students to the conceptual framework of international marketing management & Consumer Behavior

Course Contents:

Unit-1:INTRODUCTION TO INTERNATIONAL MARKETING: Definition, Nature and significance; Scope & Importance of international marketing, International Marketing Environment, SLEPT analysis, Challenges in international marketing, International market orientation - EPRG framework; Stages in Domestic to Global Evolution,

Unit-2:DECISION MAKING IN INTERNATIONAL MARKETING: International Marketing Decision, Market Selection Decision, Entry or operating Decisions, Marketing Mix Decisions. International Market Entry Evaluation Process. A frame work for International market analysis.

Unit-3: INTERNATIONAL MARKETING STRATEGIES & ELEMENTS OF INTERNATIONAL MARKETING MIX, (Product,Price, Place, Promotion)

- International Market-Segmentation, Targeting,& Positioning ,
 - a) Product_– International Product Life Cycle, New product Development, Diffusion of innovation ,Standardization vs Adaptation of products, Packaging & Labelling .
 - b) International Pricing Strategies & issues- Types of cost in export marketing, Pricing Objective,Factors affecting pricing,International pricing methods/Approaches.(Transfer pricing, Dumping, Barter Exchange, Export Pricing & structure)
 - c) Managing International Distributional Channels- Choice of Distributional Channels in different Markets , Intermediaries in International Distribution, Merchants & Agents, Channel Design Decision, International Channel System, Direct & Indirect channel ,Types of Middleman & cooperative agent-Advantages & Importance. Channel Levels.
 - d) Advertising & Sales Promotion - Communication Mix -Advertising and other types of Promotion, International Advertising , Media choices for International Advertising , Cultural issues & international marketing communication ,Promotion, Personal Selling, Promotional objectives, Major decisions in International Marketing communication, Advertising Standardization, Role of Export promotion Organisation, Personal Selling Process, Constrains in global communication strategies.

Unit:4- INTERNATIONAL MARKETING & CULTURE -Cultural Issues in International Marketing, Characteristics of culture, The invisible hand of culture, Terpestra & Sarathy Cultural Framework, Hofstede's dimensions, Other cultural Dimensions.

Unit :5- CROSS CULTURAL CONSUMER BEHAVIOR- Cross cultural consumer research, Cross cultural consumer analysis ,Issues in cross cultural consumer research, Impact of culture & subculture on consumer behavior, Dealing with culture in international markets, National identity, Enculturation vs Acculturation, Country of origin effects, , Alternative global marketing strategies, Cross cultural psychographic segmentation.

Suggested Readings:

1. International Marketing by Francis Cherunilam.

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2. Consumer Behavior by Leon G.Schiffman & Leslie Lazar Kanuk

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MBA(FT)5Yrs.Semester-VII
Course Code: MFT-5702
Multinational Financial Management

COURSE CONTENT:

1. MULTINATIONAL FINANCIAL MANAGEMENT: growth and importance of international finance, types of risk in international finance, reward in international finance

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2. FOREIGN EXCHANGE MARKET 1: Participants of foreign exchange, Characteristics of foreign exchange market, Major foreign currency that trade worldwide, Purchase and selling in nostro account, Terms in FOREX market

3. INTERNATIONAL FINANCIAL TOOLS: parity theorem: exchange rate determination theorem, purchase power parity theorem, forward rates and future spot rates, arbitrariness in FOREX market.

4. MULTINATIONAL INVESTMENT DECISIONS: capital budgeting for multinational corporations

5. INTERNATIONAL FINANCING: equity financing, bond financing, bank financing, direct loans, government and development bank lending.

6. MULTINATIONAL WORKING CAPITAL MANAGEMENT: short term overseas financing sources, international management of cash, accounts receivable and inventory management.

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MBA(FT)5Yrs.Semester-VII
Course Code: MFT-5703
Managerial Economics

Objective

To make the students understand the application of economic tools and logic to business decision making; demand forecasting and pricing method

COURSE CONTENT:

1.Introduction: Definition, Meaning, Scope of Managerial Economics , Managerial Economics - Role and Responsibilities of Managerial Economics.

2 Demand Fore-Casting : Meaning - Purpose & methods – Criteria for good fore - Casting.

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3 Managerial Decision Making : Risk and Uncertainty - Elements of Decision Theory - Classification of Managerial Problem - Decision taking under uncertainty and uncertainty - Cost control & Cost Reduction.

4 Pricing Methods - Full cost Pricing, target pricing, Going rate pricing - customary pricing, differential pricing - Specific pricing methods - pricing a new product - pricing over the life cycle of a product - product line pricing - mark up and mark down pricing by retailers - Resale price maintenance - Dual pricing - Brand Value.

5 Theory of firm: - Managerial theory of firm: Profit and Sales Maximization, Managerial Discretion.

6 Profit Planning:- Theories of Profit, Break even analysis

References:

Managerial Economics Peterson & Levis

Managerial Economics - P.L. Mehta

Managerial Economics – D.M. Mithani

Business Economics by D. M. Mithani, Himalaya Publishing House

Managerial Economics by P.L. Mehta, Sultan Chand Publication

SCHOOL OF COMMERCE MBA(FT)5Yrs.Semester-VII Course Code: MFT-5704 ACCOUNTING FOR MANAGERS

The objective of the subject is to acquaint students with concepts of Management Accounting and help them acquire the ability to develop and use the accounting data as an aid to decision making.

Course Contents:

- 1. INTRODUCTION TO MANAGEMENT ACCOUNTING:** Introduction to Management Accounting, Balance Sheet & related concepts, Profit/Loss account & related concepts, Needs, Importance and Limitations of Management Accounting, Difference between Management, Cost & Financial Accounting.
- 2. ANALYSIS OF FINANCIAL STATEMENTS:** An overview of Financial Statement Analysis, Objectives, Methods and Importance, Ratio Analysis, Funds Flow Analysis, Cash Flow Analysis, Numerical Problems.

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3. **MARGINAL COSTING**: Marginal, Absorption and Differential Costing, Break Even Analysis & CVP Analysis.
4. **BUDGET**: Budget, it's meaning & types, Fixed & Flexible Budgets, Preparation of various types of Budgets, viz: Cash Budget, Production Budget, Sales & Revenue Budget Flexible Budget.
5. **STANDARD COSTING AND VARIANCE ANALYSIS**: Material & Labour variance.

TEXT BOOKS: Financial A/c for Management by Ambrish Gupta(Pearson Education)
Accounting for Managers by M.E.Tukaram Rao (New Age)
Management Accounting by S.P.Gupta (Sahitya Bhawan, New Delhi)

- REFERENCES BY**:
1. I.M.PANDEY
 2. S.K. BHATTACHARYA
 3. KHAN & JAIN
 4. AGRAWAL, AGRAWAL, JAIN – Ramesh Book depot.

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MBA(FT)5Yrs.Semester-VII

INSURANCE AND RISK MANAGEMENT IN F.T

COURSE Code: MFT-5705

Course Objective

The objective of this course is to make student aware of the contracts and regulations of Insurance, various types of risks, legal risks, Cargo risk, Credit risk and Exchange fluctuation risk.

Course Contents

1. **THEORY OF INSURANCE**: Costs and Benefits of Insurance, Elements & Principles, Insurance Contracts, Types of Insurance, Rating of Insurance Products.
2. **INSURANCE CONTRACTS & REGULATIONS**: Analysis of Insurance Contracts, Legal and Economic Environment of Insurance Business, Underwriting Process and Methods, History & Reasons for Insurance Regulations.
3. **INTRODUCTION TO RISK MANAGEMENT**: Concepts & functions, Process & Methods of Risk Management.

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4. **TYPES OF RISKS** – Commercial risks, Political risks, Legal risks, Cargorisks, Credit risks, Exchange fluctuation risk.
5. **MANAGING OF RISKS** – Marine insurance policy, Role of Export Credit and guarantee Corporation in covering scheme. Financial Guarantees, Overseas Investment Insurance.

Books

1. Risk Management & Insurance – Mark S. Dorfman
2. Principles of Risk Management & Insurance – George E.Rejda
3. Risk Management & Insurance – Harrington Niehaus
4. Fundamentals of Insurance – P.K.Gupta
5. Principles and Practice of Insurance – Dr.P.Periasamy

School of Commerce **Course Outline for German Language** **Code: MFT-5706**

Objective: - To impart working knowledge of German language with respect to day to day spoken situations.

1. Introduction to Germany, its culture, people, history and geography.
2. Vocabulary in terms of greetings, personal introduction, food, travel, days of the week, months etc.
 - Informal Conversation for ex – ordering for food, finding way around in the city, talking about time and daily schedule.
3. Grammar
 - ❖ Verbs :- Regular, Irregular, Separable and Modal Verbs
 - ❖ Nouns, Gender, Articles, Cases and Numbers
 - ❖ Pronouns:- Personal and Possessive Pronouns
 - ❖ Basic adjectives only in predicative forms.
 - ❖ Time and location related prepositions.

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4. Creative Writing

- ❖ Paragraph writing about oneself, family, friends and daily schedule
- ❖ Informal Letter Writing
- ❖ Dialogue Writing

5. Reading Comprehension

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Subject Scheme and Syllabus

MBA (Foreign Trade) Integrated Programme Session – January to June

Semester-8 (January to June)

MBA(FT)-5801	Global Business Communication and Public Relations
MBA(FT)-5802	Export Planning and Strategy Formulation
MBA(FT)-5803	International Economics and Trade Theories
MBA(FT)-5804	Computer Applications in Foreign Trade
MBA(FT)-5805	Taxation in Foreign Trade
MBA(FT)-5806	Services Marketing in Foreign Trade
MBA(FT)-5807	Research Project (Minor)*

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GLOBAL BUSINESS COMMUNICATION & PUBLIC RELATION **COURSE CODE : MFT- 5801**

Course Objective

The purpose of this course this course is to familiarize the 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.

Course contents

1. **Objective of export correspondence** – Essentials of successful letters, advantage of export correspondence – Building confidence and establishing strong trade relation.
2. **Terminology** – Meaning of special terms used in export import business; Incoterms and terms of payment.
3. **Market Reports** – Reading, Comprehending and writing of market reports relating to export & import of different goods.
4. **Correspondence** - Practice in writing of business letters relating to all aspects of export & Import of visible and non- visible items ; Filing and Indexing.
5. **Public Relations** – Significance, art and methods.

Books

1. Export Marketing – B.S. Rathore & J.S. Rathore
2. Communication & Research for Management – V.P. Michael
3. Effective Business Communication – Murphy
4. Communication for Business & Management – Sigband , Norman
5. Business Communication – V.S. Rai & S.M. Rai

EXPORT PLANNING & STRATEGY FORMULATION **COURSE CODE : MFT-5802**

Course Objective :

The objective of this course is to explain to the student the necessity and method of export planning and strategy formulation for export both Micro and Macro level.

Course Contents :

1. **Export Planning** – Introduction to Export Planning, steps for planning, Need and challenge, Information base for Planning , Product Planning and marketing planning.

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2. **Market Information** – Sources of export Market Information ; International Marketing Information System , Analysis of International Marketing Information , Selecting Export Market.
3. **Export Marketing strategy** - strategy at micro level, strategy at Macro level, planning for Export marketing, Feasibility of marketing entry.
4. **Growth strategy** –strategy for growth in existing market, Market testing ,growth through diversification, Integrated strategies, case study.
5. **Strategy choice** – Buyer relationship mix & marketing strategy, Five negotiating strategies, Distribution strategy-Intensive Distribution, selective distribution, exclusive distribution, case study.

Books (Text)

1. Export Marketing – B.S. Rathore & J.S. Rathore

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INTERNATIONAL ECONOMICS AND TRADE THEORIES

COURSE CODE: MFT 5803

Course Objective: This course is designed to enhance the understanding of the International Economics & Trade theories.

Course Contents:

UNIT I: Theories of International Trade

The Nature Of International Trade, Concept and Importance of International Economics, Scope of International Economics, Characteristic Features of International Trade, The Classical Theory of International Trade, Haberlers Opportunity Cost Theory of, International Trade, Heckscher - Ohlins Theory of International Trade, Recent Development In Theories Of International Trade: An Overview

UNIT II: International Finance

International Capital Movements, Balance of Trade and Balance of Payments, Measures to Correct Balance of Payments Disequilibrium, Gold Standard, Purchasing Power Parity Theory, Foreign Exchange Rates Policy, Policy of Exchange Control, Major Issues Of The International Monetary System: The Problem Of International Liquidity

UNIT III: Trade and Development

Commercial Policy and Economic Development of Less Developed Countries, Foreign Capital and Developing Countries, International Trade and Economic Development, Euro-Dollar Market, Regional Economic Integration Among Developing Countries, Regionalism Versus

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Multilateralism, India's Foreign Trade, India's Balance of Payments, International Debt and World Bank

UNIT IV: The World Economy

International Cooperation, International Bank for Reconstruction and Development, International Monetary Fund (IMF), International Development Association (IDA), International Finance Corporation (IFC) and The Asian Development Bank (ADB), Regional Economic Cooperation, General Agreement on Tariffs and Trade (GATT) and WTO, The United Nations Conference on Trade and Development (UNCTAD), The World Trade Organization, The European Economic Community

UNIT V : International Investment and International Liquidity

Globalisation, of Financial Markets: International Finance Hub, Multinational Corporations, International Investment; Foreign Direct Investment (FDI), International Liquidity.

TEXT BOOK: International Economics by Dr. Nirmala Bhalerao and S.S.M. Desai

References: International Economics by Dr. D.M. Mithani

The Essence of International Economics by Dr. D.M. Mithani

Introduction to International Economics by Dr. D.M. Mithani

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COMPUTER APPLICATION IN FOREIGN TRADE

Course code: MFT 5804

COURSE OBJECTIVE : The objective is to produce advanced skills in computer area in Export-Import office.

Unit-1:

E-Commerce in foreign trade: Meaning, Types of E-Commerce, Functions of E-Commerce , Technologies for E-Commerce.

Unit-2:

Concepts of E-Payments: Understanding E-Payments, Establishing E-Payment system, Credit card transaction, SET standards.

Office Automation equipments: Fax, E-mail, Video Conferencing and Voice mail.

Unit-3:

Web Terminology: Domain name & its registration, HTML web Designing.

Internet Internals: IP addressing, Internet Connectivity options.

Unit-4:

E-Services: In Banking, In retailing, Supply Chain Management (SCM) & E-Commerce.

M-Commerce: Introduction, M-Commerce application, M-payments.

Unit-5:

Case Studies: Role of Information technology in Foreign Trade.

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REFERENCES:

- 1) COMPUTERS TODAY: S.K. Basandra, Galgotia publication.
- 2) COMPUTERS FUNDAMENTALS: P.K. Sinha, BPB publications.
- 3) UNDERSTANDING ELECTRONICS COMMERE- Microsoft.

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TAXATION IN FOREIGN TRADE **COURSE CODE: MFT – 5805**

Course Objective :

This course focuses on the acquisition of information about the need and sources of tax for exporters and importers.

Course contents

Elements of indirect Tax:

Unit I: INDIAN CUSTOMS ACT, 1962 (Basics & Valuation)

1. Basics concepts, custom tariff & types of custom duties, valuation.
2. Warehousing.

Unit II: OTHER PROVISION OF CUSTOM ACT, 1962

1. Importation & Exportation.
2. Duty Drawback Rules.
3. Other Procedures.

Unit III: Basics of Central Excise Act, 1944 & Provision of Service Tax related to Foreign Trade.

EXCISE

1. Basics of Central Excise Act, 1944.
2. Provision Related to Refund of Excise Duty on Export.

SERVICE TAX & VAT

1. Concept of Service Tax, Valuation.
2. Provision related to Export & Import of Services.
3. Provision Related to VAT.

UNIT IV: ELEMENT OF DIRECT TAXES

1. Basics of Income Tax Act, 1961.
2. Exemption Related to Export like Section 10, 80I etc.

UNIT V: OTHER PROVISION OF INCOME TAX

1. Direct Tax Avoidance Agreement.
2. Advance Ruling.
3. Transfer Pricing.

Book References:

1. Indirect Taxes – Bangar & Bangar
2. **Indirect Taxes – VS Datey**

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Services Marketing in Foreign Trade **Code:MFT 5806**

Course Objectives

This paper emphasizes the importance of the service industry which is going through a period of revolutionary change. Service sector has become the most important space for business houses. The course equips the students to acquire core competencies & skill sets to make a successful career in the service sector. It inculcates a service culture among students interested in a career in service sector.

Course Contents

1. Understanding Service Markets, Products and Customers

1) *Services Perspective*: service concept, service marketing triangle, and evolution of service marketing, reasons for growth of service sector, difference B/w Goods & services, and 5 I's of services, classifications of services.

2) Segmentation. Targeting & positioning in services.

2. Building the Service Model

1) *Service products*: meaning of service product, service product levels, PLC, new service, service product range, process of new service development, and reasons for success or failure of new services –products, service product elimination.

2) *Distributing Services*: elements of distribution, methods of distributing services.

3) *Pricing Services*: price terminologies, costs of service incurred by customers, pricing tripod, pricing objectives, formulating pricing strategy, price tactics.

4) *Services marketing communication*: Promotional objectives, developing the promotion mix, key aspects of communication for the service marketers.

2. Managing the Customer Interface

1) *Designing and managing service processes*: service blue –print, steps in service process, self reinforcing service cycle.

2) *Crafting the Service Environment*: elements of physical evidence, kinds of physical evidence, roles of service cape, approaches for understanding services cape effects, guidelines for physical elements strategy.

3) *Managing People for Service Environment*: service personnel, service personnel quality, maintaining improving services personnel quality & performance, personnel audit, models of customer's as users of services.

3. Implementing Profitable Service Strategies

1) *Service quality*: impact of service quality, approaches to service quality, dimensions of service quality, models of service quality, SERVQUAL instrument, service productivity.

2) Designing a service strategy: internal marketing, external marketing, interactive marketing.

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Skill Development

The course will use combinations of approaches such as:

1. Group presentation on various service management initiative from diverse business sectors
2. Case studies
3. Presentation on Service Management news update

References

1. Lovelock, C., Wirtz, J., Chatterjee, J. (2011). *Services marketing*. Pearson Prentice Hall.
2. Zeithaml, V.A. & Bitner, Mary, Jo. (2011). *Services marketing*. Tata- McGraw- Hill Edition.
3. Shankar, R. (2011). *Services marketing*. Excel Books.
4. Apte, G. (2011). *Services marketing*. Oxford University Press.
5. Services Marketing – Ravi Shanker

SCHOOL OF COMMERCE

RESEARCH PROJECT – I **COURSE CODE : MFT – 5807**

Course Objective:

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 analyze it in manner to end up with meaningful conclusions / recommendations.

Course Contents:

1. Selection of a topic of study in consultation with the faculty of the institute.
2. Collect primary data or information relevant to the topic.
3. Analyses the data collected by using modern statistical and other tools.
4. Come out with appropriate conclusions and suggestions / recommendations.

The Research Project should not be based only on published or unpublished data collected or compiled by other researcher / student and it should not be a voluminous report. Normally the Research Project should consist of 50 to 75 pages total . Before submission it should be approved by the guide under whose supervision it is prepared.

Clarity of problem formulation , quality of analysis , original contribution of the student , and overall written as well as oral presentation constitute the basic characteristics of the research work.

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Subject Scheme and Syllabus

MBA (Foreign Trade) 5 yrs. Integrated Programme
Session – *January to June*

Semester-10(January to June)

MBA(FT)-001	Import under Special schemes
MBA(FT)-002	Entrepreneurship and Managerial Economics
MBA(FT)-003	Research Project-2

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IMPORT UNDER SPECIAL SCHEME COURSE CODE : MFTI - 001

Course Objective :

This course has been designed to highlight the provisions of special scheme of the government of India for the import of specific goods.

Course Contents:

1. **Import under special schemes for Exporters** – Export Promotion Capital Goods Scheme , Duty Exemption Scheme , Special Import Licenses (SIL) Diamond , Gem and Jewellery Export Promotion schemes , 100 % Export Oriented / EPZ /FTZ Units scheme.
2. **Imports for Personal Use** – Import as Passenger Baggage , Import through Post or for Personal use , Import through registered courier , Imports not involving Foreign Exchange Remittances , Import of medicines.
3. **Imports of gifts** – Under Baggage Rules.
4. **Imports of Cars** – gold , & Silver etc. as baggage.
5. **Import of Technology** , Drawings & Designs , Samples , Advertising Material , Price Lists etc.

Books

1. EXIM Policy of Govt. of India
2. How to Import – Nabhi Publication
3. Hand book of Exports
4. Guide to Modvat

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ENTREPRENEURSHIP & MANAGERIAL ECONOMICS COURSE CODE : MFTI – 002

Course Objective :

This Course has been directed towards development of entrepreneurial ability in young generation with the help concepts and principles of Managerial Economics and Motivational Theories.

Course Contents

1. **Entrepreneurship** – Need for entrepreneurship, Traits and types of entrepreneur, competing Theories of entrepreneurship, entrepreneurial culture building.
2. **Managerial Economics**: Basic concept in Managerial Economics. Role of Economics in Management.
3. **Demand Analysis**: Laws of demand and supply, Elasticity of demand, Supply and substitution.
4. **Laws of Production**: Laws of Returns to scale and factors, Economies of scales.
5. **Market Structure**: Different markets structures, Perfect Competition, Price Out and Determination, Individual firms Equilibrium, Monopolistic Competition-Meaning and Price Determination, Price Determination under different Oligopolistic Market structures, Managerial theories of firm.
6. **National Income**: Basic concepts and estimation of GDP, GNP and NI; Consumption Saving and Investment Function, Income Determination in open and closed Economy.
7. **Macro Economic Policies**: Components of Money supply and Money Multiplier, Monetary and Fiscal Policy- Objectives and Instruments, Inflation, Stagflation, Recession and Trade Cycles.

Books

1. Entrepreneurial Development – Gupta, C.B. & Shrinivasan , N.P.
2. Entrepreneurship & Small Business Management – Gupta & Khanna
3. Managerial Economics – Gupta , G.S.
4. Managerial Economics – Joel Dean
5. Dynamics of Entrepreneurial Development & Management - Vasant Desai

Books

6. Entrepreneurial Development – Gupta, C.B. & Shrinivasan , N.P.

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7. Entrepreneurship & Small Business Management – Gupta & Khanna
8. Managerial Economics – Gupta , G.S.
9. Managerial Economics – Joel Dean
10. Dynamics of Entrepreneurial Development & Management - Vasant Desai

RESEARCH PROJECT –II **COURSE CODE : MFTI – 003**

Course Objective:

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 analyse it in a manner to end up with meaningful conclusions / recommendations.

Course Contents:

5. Selection of a topic of study in consultation with the faculty of the institute.
6. Collect primary data or information relevant to the topic.
7. Analyse the data collected by using modern statistical and other tools.
8. Come out with appropriate conclusions and suggestions / recommendations.

The Research Project should not be based only on published or unpublished data collected or compiled by other researcher / student and it should not be a voluminous report. Normally the Research Project should consist of 50 to 75 pages total . Before submission it should be approved by the guide under whose supervision it is prepared.

Clarity of problem formulation , quality of analysis , original contribution of the student , and overall written as well as oral presentation constitute the basic characteristics of the research work.

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