

The broad objective of the Master of International Business course is to impart to the Students, professional education and training in various aspects of international business and its environment and provide them with opportunities to develop managerial and analytical skills in order to meet the challenges of business at the national and global level.

## **2. Eligibility for Admission:**

Candidates who have passed the Bachelor's / Master's Degree examination of this University or of any other University recognized as equivalent thereto and has secured not less than 50% of the marks in the aggregate in Arts, Science, Commerce, Management, Social Sciences, Engineering/Technology courses shall be eligible for admission to the course. In the case of SC/ST/Cat-I students and blind students the minimum percentage of marks required shall be less by 5%.

## **3. Duration of the Course:**

The course of study for M.I.B, degree shall extend over a period of two years divided into 4 (four) semesters. Each Semester will be of 16 weeks or more duration with a minimum of 90 actual working days.

## **4. Scheme of Instruction:**

1. In each semester there will be seven papers (including practicals)
2. There will be 27 contact hours per week. This includes practicals.
3. Candidates are required to maintain record for computer practicals, which will have to be certified by the Chairman / Co-ordinator of the course, failing which students will not be permitted to take the end semester examination in that subject.

## **5. Attendance:**

Each course (theory/practical) shall be treated as an independent unit for the purpose of attendance. A student shall attend a minimum of 75% of the total instruction hours in a course (theory/practical) including tutorials and seminars in each semester. There shall be no provision for condonation of shortage of attendance and a student who fails to secure 75% attendance in a course shall be required to repeat that semester.

## **6. Medium of Instruction:**

The medium of instruction shall be English. However a candidate will be permitted to write the examination either in English or in Kannada.

## **7. Registering for the Examination:**

A candidate shall register for all the papers of a semester when he appears for the examination of that semester for the first time.

amination at the end of each semester.

examination are as given below:

Sl. No.	Course	Duration	No. of papers per semester	Maximum Marks of Per Semester	No. of Credits
1	M.I.B	I & II	6+1	700	52 (26+26)

8.3 Each semester will normally have six (Hardcore) and one (soft core) paper and each shall be for 100 marks.

8.4 Each semester will normally have six papers and each shall be for 100 marks.

8.5 (i) The composition of theory and internal assessment marks for each paper will be 70 and 30 respectively. However, in Computer related papers it will be 70+30 (theory + practical).

ii. Duration of examination per theory paper of 70 marks shall be for 3 hours, for practicals it will be 1<sub>1/2</sub> (one and half) hours.

iii. Practical records will be evaluated as part of the practical examination.

iv. In case of practical examinations, students will be assessed on the basis of knowledge of processes, skills operations involved, results/calculations and reporting.

v. Practical examination will be conducted with both internal and external examiners. If the external examiner absents, then the examination will be conducted by two internal examiners.

8.6 Every theory paper shall ordinarily consist of two/three sections, developed to testing of conceptual skills, understanding skills, comprehension - skills, articulation and application skills.

8.7 (i) In case of theory papers the various components of internal assessment will be as follows:

i. Assignment ó 5 Marks

ii. Attendance ó 5 marks

iii. Internal Test ó 20 Marks

(The test shall be for 1<sub>1/2</sub> hour duration carrying 40 marks. The marks scored by the candidate shall be later reduced to 20 marks).

(ii) The Departmental Council / College / Centre shall notify in the first week of each semester, scheme of internal assessment, containing the details of tests, assignments, and seminars.

(iii) Co-ordination Committee: In order to monitor IA tests there shall be Co-ordination Committee consisting of the following:

1. Chairman BOS: Chairman

2. One senior faculty member

3. Two members from affiliated colleges as recommended by the BOS

(iv) At least one week prior to the last working day, I.A. marks secured by the candidates shall be displayed on the notice board.

il / College / Centre may decide to give test/seminar to themselves for the above, only if the Council is convinced that the candidate is on valid grounds. However, the Council will allow the candidate to avail of this provision within the duration of that semester.

- (vi) The statement of internal assessment shall be sent to the Registrar (Evaluation) one week prior to the commencement of that particular semester examination.

**Question Paper Pattern:**

**Section – A:**

Answer any Seven Questions out of Ten. Each Question Carries Two Marks (7x2=14)

**Section – B:**

Answer any Four Questions out of Six. Each Question Carries Five Marks (4x5=20)

**Section – C:**

Answer any Three Questions out of Five. Each Question Carries Twelve Marks (3x12=36)

**9. Internship Training:**

Each student will select one business unit of a manufacturing or service organization for his training after the second semester. The student will study the organizational structure, financial position, information systems, customer profile, profile of competitors and the like, besides studying the marketing, HR and operations practices and submit a report in the beginning of third semester which will be evaluated for 50 marks by single examiner.

**10. Dissertation:**

Each candidate is required to develop a case in finance/accounting/banking and analyse the same with probable solutions and submit a report based on the above to the Chairman of the Department before the end of fourth semester. This will be evaluated for 200 marks. Dissertation guidance for a faculty member will involve a workload of 5 hours per week in a semester. Dissertation guidance of 8 students by a faculty member will be equivalent to the teaching of one paper per semester. Viva voce examination will be conducted for 50 marks by BOE.

**11. Board of Examiners and Valuation of Answer Scripts:**

- 11.1 Each written paper shall be valued by one internal examiner and one external examiner. Each practical examination shall be jointly conducted and evaluated by one internal examiner and one external examiner or two external examiners if there are no internal examiners. But not by two internal examiners.
- 11.2 If the difference in marks between two valuation is more than 15% of the maximum marks, the Registrar (Evaluation) or his nominee shall check the entries and the total marks assigned by the two valuers. If there is any mistake in totaling, it shall be rectified. While checking the total, if it is observed that any one or more of the answers is not valued by one of the valuers, the Chairman, BOE shall advise internal members of the Board of Examiners to value that answer. After receiving the marks, the Chairman, BOE shall make the necessary corrections. Despite all these corrections, if the difference between the two valuations is still more than 15%, the Chairman, BOE shall arrange for third valuation by examiners from the approved panel of examiners.
- 11.3 In case of two valuations, the average of the two valuations and if there are three valuations, the average of the nearest two valuations shall be taken for declaring results. The candidates

may apply for photocopies of the answer scripts and / or

A student who desires to challenge the marks awarded to him/her may do so by submitting an application along with the prescribed fee to the Registrar (Evaluation) within 15 days after the announcement of the results. Such candidates shall be provided with a Xerox copy of the answer book after concealing the name of the valuers.

The answer scripts for which challenge valuation is sought for shall be sent to another external examiner. The average of the marks awarded in the challenge valuation and the marks of the earlier valuation which is closer to the challenge valuation shall be the final award.

**Classification of Successful candidates:**

Minimum for a pass in each paper shall be 40% (Semester paper in that/end paper no minimum for internal assessment) and 50% in aggregate of all the semester. However, minimum pass in each paper shall be 40% in semester end exam and 50% in aggregate of all papers in that semester.

The results of successful candidates at the end of each semester shall be declared on the basis of Percentage of Aggregate Marks and in terms of Grade Point Average (GPA) and alpha ó sign grade. The results at the end of the fourth semester shall also be classified on the basis of Percentage of Aggregate Marks and on the basis of the Cumulative Grade Point Average (CGPA) obtained in all the four semesters and the corresponding overall alpha ó sign grade. An eight point grading system, alpha ó sign grade as described below shall be adopted.

First Class with Distinction	70% and above (A+, A++ or O)
First Class	60% and above but less than 70% (A)
High Second Class	55% and above but less than 60% (B+)
Second Class	50% and above but less than 55% (B)
Pass Class	40% and above but less than 50% (C)

**Eight Point Alpha – Sign Grading Scale:**

Grade Point Average	<4	4-<5	5-<5.5	5.5-<6	6-<7	7-<8	8-<9	9-10
Alpha-Sign Grade:	D	C	B	B+	A	A+	A++	O

The Grade Point Average (GPA) in a Semester and the Cumulative Grade Point Average (CGPA) at the end of fourth semester shall be computed as follows:

**Computation of Grade Point Average (GPA):**

The grade points (GP) in a course shall be assigned based on the basis of actual marks scored in that course as per the table below. They shall be generally percentages divided by 10. The Grade Point Weights (GPW) shall then be calculated as the product of the grade points earned in the course and the credits for the course. The total GPW for a semester is obtained by adding the GPW of all the courses of the semester.

**ILLUSTRATION 1 (26 Credits)**

Papers	P1	P2	P3	P4	P5	P6	P7	Total
Max. marks	100	100	100	100	100	100	100	700
% Marks Obtained	77	73	58	76	64	66	82	496
Grade Points Earned (G.P.)	7.7	7.3	5.8	7.6	6.4	6.6	8.2	-
Credits for the Course (C)	4	4	4	4	4	4	2	26
Total GPW = GP x C	30.8	29.2	23.2	30.4	25.6	26.4	16.4	182

$496 / 700 = 70.86\%$

First Class with Distinction

Dividing the total GPW of all the courses of study by the total Credits / Total Credits =  $182 / 26 = 7.0$

Semester Alpha Sign Grade: A+

### ILLUSTRATION 2 (24 Credits)

Papers	P1	P2	P3	P4	P5	P6	Total
Max. marks	100	100	100	100	100	100	600
% Marks Obtained	67	73	78	76	84	88	466
Grade Points Earned (G.P.)	6.7	7.3	7.8	7.6	8.4	8.8	-
Credits for the Paper	4	4	4	4	4	4	24
Total GPW = GP x C	26.8	29.2	31.2	30.4	33.6	35.2	186.4

Semester Aggregate Marks:  $466 / 600 = 77.67\%$

Classification of Result: First Class with Distinction

GPA = Total GPW / Total Credits =  $186.4 / 24 = 7.77$

Semester Alpha Sign Grade: A++

### Calculation of Cumulative Grade Point Average (CGPA):

The Cumulative Grade Point Average (CGPA) at the end of the fourth semester shall be calculated as the weighted average of the semester GPW. The CGPA is obtained by dividing the total of GPW of all the four semesters by the total credits for the programme.

#### ILLUSTRATION I

Semester	I	II	III	IV	Total
Total Marks per Semester	700	700	600	600	2600
Total Marks Secured	496	560	466	510	2032
Semester Alpha Sign Grade	A+	A++	A+	A++	-
Semester GPA	7.0	8.0	7.77	8.5	-
Semester Credits	26	26	24	24	100
Semester GPW	182	208	186.5	204	822.9

Aggregate Percentage of Marks =  $2032 / 2600 = 78.15\%$

Classification of Result: **First Class with Distinction**

Cumulative Grade Point Average (CGPA)

= Total of Semester GPW / Total Credits for the programme =  $780.5 / 100 = 7.805$

Programme Alpha Sign Grade: A++

These are the sample illustrations of computing semester grade point averages and cumulative grade point average and the alpha sign grades assigned.

### 13. MINIMUM FOR A PASS:

- 13.1 A candidate shall be declared to have passed the PG program if he/she secures at least a CGPA of 4.0 (Course Alpha-Sign Grade C) in the aggregate of both internal assessment and semester end examination marks put together in each unit such as Theory Papers / Practicalø / Project Work / Dissertation / Viva-Voce.
- 13.2 The candidates who pass all the semester examinations in the first attempts are eligible for ranks provided they secure at least CGPA of 6.0 (or Alpha-Sign Grade A).
- 13.3 The results of the candidates who have passed the fourth semester examination but not passed the lower semester examinations shall be declared as NCL (Not Completed Lower semester examinations). Such candidates shall be eligible for the degree only after completion of all the lower semester examinations.
- 13.4 A candidate who passes the semester examinations in parts is eligible for only Class / CGPA and Alpha-Sign Grade but not for ranking.

ject of internal assessment.

the unit / project work / Project Report / dissertation / viva-  
project work / Project Report / dissertation / viva-voce and

pass the examination subsequently.

**14. CARRY OVER PROVISION:** Candidates who fail in a lower semester examinations may go to the higher semesters and take the examinations.

**15. REJECTION OF RESULTS:**


- i. A candidate who fails in one or more papers of a semester may be permitted to reject the result of the whole examination of that semester. Rejection of result paper wise shall not be permitted. A candidate who rejects the results shall appear for the examination of that semester in the subsequent examination.
- ii. Rejection shall be exercised only once in each semester and the rejection once exercised shall not be revoked.
- iii. Application for rejection along with payment of the prescribed fee shall be submitted to the Registrar (Evaluation) through the department/college together with the original statement of marks within 30 days from the date of publication of the result.
- iv. A candidate who rejects the result is eligible for only class and not for ranking.

**16. IMPROVEMENT OF RESULTS:**

- i) A candidate who has passed in all the papers of a semester may be permitted to improve the result by reappearing for the whole examination of that semester.
- ii) The reappearance could be permitted twice during double the period without restricting it to the subsequent examination only. The regulation governing maximum period for completing various degree/ diploma programme notified by the University from time to time shall be applicable for improvement of results also.
- iii) The student could be permitted to apply for the improvement examination 45 days in advance of the pertinent semester examination whenever held.
- iv) If the candidate passes in all the subjects in reappearance, higher of the two aggregate marks secured by the candidate shall be awarded for that semester. In case the candidate fails in the reappearance, candidate shall retain the first appearance result.
- v) A candidate who has appeared for improvement is eligible for class only and not for ranking.

Internal assessment marks shall be shown separately in the marks card. A candidate who has rejected the result or who, having failed, takes the examination again or who has appeared for improvement shall retain the internal assessment marks already obtained.

A candidate who fails in any of the semester examinations may be permitted to take the examinations again at a subsequent appearance as per the syllabus and scheme of examination in vogue at the time the candidate took the examination for the first time. This facility shall be limited to the following two years.



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**ARTICLES**

With effect to the provisions of these regulations, the Vice-Chancellor may remove such provisions not inconsistent with the Act, Statutes, or Regulations, as appears to be necessary or expedient to remove the

difficulty.

- ii) Every order made under this rule shall be subject to ratification by the Appropriate University Authorities.

**NATIONAL BUSINESS) - COURSE MATRIX**

**MASTER OF INTERNATIONAL BUSINESS)**

Paper	Subjects	Instruction Hrs/Week	Duration of Exam (Hrs)	Marks			Credits
				IA	Exam	Total	
<b>I SEMESTER M.I.B (MASTER OF INTERNATIONAL BUSINESS)</b>							
1.1	India's Foreign Trade Policy	4	3	30	70	100	4
1.2	International Trade & Environment	4	3	30	70	100	4
1.3	Multi Cultural Management	4	3	30	70	100	4
1.4	Global Legal Environment	4	3	30	70	100	4
1.5	Global Resources	4	3	30	70	100	4
1.6	Foreign Language (European ó I) French OR German	4	3	30	70	100	4
1.7	<b>SOFT CORE</b> Communication Skills	3	3	30	70	100	2
<b>I SEMESTER TOTAL OF CREDITS</b>							<b>26</b>

**II SEMESTER M.I.B (MASTER OF INTERNATIONAL BUSINESS)**

Paper	Subjects	Instruction Hrs/Week	Duration of Exam (Hrs)	Marks			Credits
				IA	Exam	Total	
<b>II SEMESTER M.I.B (MASTER OF INTERNATIONAL BUSINESS)</b>							
2.1	WTO & Trading Blocks	4	3	30	70	100	4
2.2	International Financial Institutions & Markets	4	3	30	70	100	4
2.3	Management Information Systems	4	3	30	70	100	4
2.4	Impex Procedures & Documentation	4	3	30	70	100	4
2.5	Research Methodology	4	3	30	70	100	4
2.6	Foreign Language (European - II) French OR German	4	3	30	70	100	4
2.7	<b>SOFT CORE</b> Asian Business Economies	3	3	30	70	100	2
<b>II SEMESTER TOTAL OF CREDITS</b>							<b>26</b>



**MASTER OF INTERNATIONAL BUSINESS)**

	Instruction Hrs/Week	Duration of Exam (Hrs)	Marks			Credits	
			IA	Exam	Total		
<b>III SEMESTER M.I.B (MASTER OF INTERNATIONAL BUSINESS)</b>							
3.1	Forex Management	4	3	30	70	100	4
3.2	International HRM	4	3	30	70	100	4
3.3	International Marketing	4	3	30	70	100	4
3.4	International Operations, Logistics & Supply Chain Management	4	3	30	70	100	4
3.5	Foreign Language - Japanese	4	3	30	70	100	4
3.6	<b>Open Elective</b>	4	3	30	70	100	4
3.7	<b>Internship Project Report</b>	--	--	--	50	50	2
<b>III SEMESTER TOTAL OF CREDITS</b>						<b>26</b>	

**IV SEMESTER M.I.B (MASTER OF INTERNATIONAL BUSINESS)**

Paper	Subjects	Instruction Hrs/Week	Duration of Exam (Hrs)	Marks			Credits
				IA	Exam	Total	
<b>IV SEMESTER M.I.B (MASTER OF INTERNATIONAL BUSINESS)</b>							
4.1	International Accounting	4	3	30	70	100	4
4.2	International Strategic Management	4	3	30	70	100	4
4.3	Advanced E - Business	4	3	30	70	100	4
4.4	Foreign Language ó Japanese	4	3	30	70	100	4
4.5	<b>Dissertation</b>	18	--	Viva - Voce 50	200	250	10
<b>IV SEMESTER TOTAL OF CREDITS</b>						<b>26</b>	

**Open Elective**

- a. Income Tax
- b. Finance and Banking

skills in forex management.

2. To enable the students to apply the above knowledge to managing finances of an International Business.

### Module - 1:

The foreign exchange market, structure and organization- mechanics of currency trading ó types of transactions and settlement dates ó exchange rate quotations and arbitrage ó arbitrage with and without transaction costs ó swaps and deposit markets ó option forwards ó forward swaps and swap positions ó Interest rate parity theory.

Introduction to Exchange rate mechanism: Spot-forward rate, exchange arithmetic. Forward, swap futures and options. Guarantees in International Trade: Performance, bid bond etc.

### Module -2:

Currency and interest rate futures, future contracts, markets and trading process, future prices spot and forward, hedging and speculation with currency futures ó interest rate futures ó foreign currency options ó option pricing models ó hedging with currency options ó futures options ó innovations.

### Module -3:

Foreign Exchange rates: Meaning & Determination-Exchange rate forecasting; Mint par Parity theory; Purchasing Power Parity Theory; Demand & supply theory. Fixed, Flexible and floating exchange rate. Fluctuations in exchange rates, causes, effects and methods of controlling the fluctuations.

Exchange Control: Meaning, Objectives, methods, exchange control in India.

### Module - 4:

Foreign exchange risk management ó hedging, speculation and management of transaction exposure ó using forward markets for hedging ó hedging with money market, currency options and currency futures ó internal hedging strategies ó speculation in foreign exchange and money markets.

### Module - 5:

Management of interest rate exposure ó nature and measurement ó forward rate agreements ( FRA's ) interest rate options, caps, floors and collars, cap and floors ó options on interest rate futures, some recent innovations ó financial swaps.

### Books for Reference:

1. Shapiro Alan. C., *Multinational Financial Management*, Prentice Hall, New Delhi.
2. Apte P.G, *International Financial Management*, Tata McGraw Hill, New Delhi.
3. Mcrae T.N and D.P Walkar, *Foreign Exchange Management*, Prentice Hall.
4. Evilt H.E, *Manual of Foreign Exchange*.
5. Holgate H.C.F, *Exchange Arithmetic*.
6. Rajwade A.V., *Foreign Exchange Risk Management*, Prentice Hall of India.

2. To enable students to apply the above knowledge in managing Human Resources of an International Business

### **Module – 1:**

Nature of IHRM, scope of IHRM, IHRM and domestic HRM compared, Strategic Considerations, growing interest in IHRM. Strategic Organizational structures for effective IHRM. Impact of country culture on MNC's culture, Cultural Frameworks across countries - Geert Hofstede's Framework etc., Study of IHRM practices in 5 leading economies ó US, India, China, Japan and Europe

### **Module 2 :**

**Staffing & Training and Development Strategies in MNC's** ó Staffing Approaches, Recruitment and Selection models and techniques, Expat Failure Rate, Managing EFR, Importance of training in MNC's, Expat Training Models, Expat Role and training strategy, Contemporary techniques for training and coaching in MNC's ó including international assignments

### **Module 3 :**

**International Performance Management & Compensation and Benefits Administration** ó International Compensation Strategy, Philosophy and Objectives, Components of Compensation, Approaches to Expat compensation, Contemporary challenges in Compensation management in MNC's, Performance Management Cycle, Aligning PMS(Performance Management System) to MNC Objectives, Challenges in managing PMS in MNC's

### **Module 4 :**

**Repatriation** ó Expat re-entry challenges, reverse culture shock, managing repatriation process, Strategic initiatives for successful repatriation, Impatriation

### **Module 5 :**

**International Industrial Relations Management** – Understanding need for IR in MNC's, Common IR strategies and practices, Role of Trade Unions, Key challenges in managing IR across countries IHRM in Mergers and acquisitions, future of IHRM.

### **BOOKS :**

1. Aswathappa and Dash, International Human Resources Management, McGraw Hill
2. Peter J. Dowling and Denise E. Welch, International Human Resource Management, Thomson Learning
3. Cynthia D. Fisher, et al, Human Resource Management, Houghton Mifflin.
4. Hilary Harris, et al, International Human Resource Management, VMP Publishers and Distributors.
5. Anne ó Wil Harzing and Joris van R, International Human Resource Management, Sage Publications.
6. Robert L. Mathis and John H. Jackson, Human Resource Management, Thomson Learning.
7. Raymond A Boe, et al, Human Resource Management, McGraw Hill.

marketing practices Relating to export trade.  
2. To familiarise the students on foreign trade policies & Procedures.

### **Module – 1:**

Modern concept of marketing environment, Nature and Scope. Process of International Marketing- Overview. strategic marketing process, adoption of marketing in international business sector ó the basis of international trade, identification and selection of target market in foreign countries, scope and importance of international marketing, the basis of international trade, comparative advantages and benefits of international trade. Identification and selection of target markets in foreign countries, Case studies

### **Module – 2:**

Analysing the global marketing environment. Framework including social and cultural environment, Cross-cultural implications. Impact of marketing on industrial and consumer products.

### **Module – 3:**

Organisation structures for operating in international markets, structure planning for international marketing ó balance of payments, tariff and non-tariff barriers. Export marketing Vs domestic marketing, Multinational marketing, its concepts and process. Formal global marketing research - needs, benefits and importance and current issues in global marketing research, Overview of Global marketing information systems.

Developments on global trading, International market segmentation. Selection and positioning. Market entry mode decisions. Selection and appointment of agents and distributors, Case studies.

### **Module – 4:**

Designing the marketing mix, product planning for exports, product extension, product adaptation, packaging and labeling for exports and strategies thereof. International product life cycle and implications. Distribution strategy for export markets middlemen and channels of distribution, physical distribution, promotional strategy for export markets. Export pricing decisions, objectives, pricing policies, transfer pricing and methods of pricing. Case studies

### **Module – 5:**

Concepts of Overseas marketing of services and trends thereof. Aspects on the future of global marketing and India's growth of international marketing in the next decade. Case studies

### **BOOKS :**

1. Stegan H. Rock and Kenneth simmones, International Business and Multinational Inter price.
2. B.S. Rathod: Export Marketing Himalaya Pub. House.
3. T.A.S. Balagopalan: Export Management.
4. F. Cheruilam : International Trade and Export Management, HPH.
5. John Fayerweather: International Marketing.
6. V.H. Kirpalani: International Marketing.
7. R.L. Varshney & Bhattacharya: International Marketing Management, Sultan Chand.
8. Trapestra: International Marketing.
9. B.S. Rathod: Export Marketing, HPH.
10. Onkrist & Shaw: International Marketing: Analysis Strategy, Prentice Hall of India.
11. Keegan : Global Marketing Management. PHI.
12. Paliwode : The Essence of International Marketing, PHI.

2. To make students to understand the linkages of logistics and supply chain management to international operations

### Module -1

Intro to international trade ó global trends ó Indian participation in global trade - impact of taxation on international trade - types of exporters ó importers - regulatory frame work of India for creating trade environment ó FEMA, FTDR, customs act, FTP, etc., a brief impact on logistics and supply chain management- Institutional set up for promoting foreign trade, like CBEC, DGFT, EIA , etc., - various supply chain partners of international trade their role, importance, documents.- Commercial process of exporters/importers

### Module -2

What is needed to start a export import operations - knowledge of classification, valuation, assessment, assessable value, - EDI initiatives like ICEGATE., ACES etc., - various departments role in import and export process - refund and recoveries - audits - legal recourse in the process of imports and exports

### Module -3

Various modes of transportation in international trade - the importance of sea mode, global perspective of sea mode - different players in sea mode - the role of shipping line - understanding how they operate ( like flag state of vessel, etc.) ó containerization ó various types of containers- latest trends in the shipping industry - role of IMO, WSC, ISO - COGSA, MTO - Documents issued by various players - freight charges as logistical cost - INCO TERMS - role of AIR CARGO ó ULD, IATA ROLES.

### Module -4

Role of ports - ICD, CFS, CY, - importance of warehousing in international operation ó FTW, - DGS role- revenue models of ports ó Indian scenario ó future of Indian costal shipping

### Module -5

Process of export and imports in India - forward flow, reverse logistics- different export documents handled by the various supply chain partners in the flow - various export promotion schemes ó a brief outlook on application/utilization/closure of the schemes ó its impact on logistics and supply chain management Realization of payments ó methods of payment ó process and importance ó EBRC ó various risk management in international trade ó like foreign exchange, commercial, and marine risks .

### Books for Reference

1. Various web sites like [www.dgft.gov.in](http://www.dgft.gov.in), [www.cbec.gov.in](http://www.cbec.gov.in), [www.chennaicustoms.gov.in](http://www.chennaicustoms.gov.in)
2. UNCTAD report on maritime trade
3. Foreign trade policy, procedures announced by DGFT.

2. Dai 2 ka: M ichido onegaishimasu  
Ky shitsu no ktoba o hanashimasu
  - \_\_\_\_\_san imasu ka
  - K te kudasai / Itte kudasai
  - \_\_\_\_\_tte d iu imi desu ka
  
3. Dai 3 ka: Jibun no koto o kantan ni hanashimasu
  - Hajimemashite, \_\_\_\_\_desu. D zo yoroshiku onegai shimasu
  - Onamae wa?/ Dochira kara?/ Oshogoto wa?
  - Nihongo ga dekimasu ka
  
4. Dai 4 ka: Kazoku wa sannin desu  
Kazoku no koto o kantan ni hanashimasu  
Kazoku no shashin o mite hanashimasu
  - Kono hito wa dare desu ka
  - Oikutsu desu ka
  - Doko ni sunde imasu ka
  
5. Dai 5 ka: Nani ga suki desu ka  
Suki na tabemono ga nani ka hanashimasu  
Hoka no hito ni nomimono o susumemasu  
Asagohan no sh kan ni tsuite hanashimasu
  - Nani ga suki desu ka
  - *Ko-hi-* nomimasu ka
  - Asagohan o tabemasu ka
  - Nani o tabemasu ka
  
6. Dai 6 ka: Doko de tabemasu ka  
Suki na ry ri o masu  
Hirugohan o doko de issho ni taberu ka tomodachi to hanashimasu  
*Fa-sutofu-ddo* no mise de kantan na ch mon o shimasu
  - Suki na ry ri wa nan desu ka
  - Ky wa doko de tabemasu ka
  - Ano mise wa oish desu
  - Sumimasen, *ko-hi-* hitotsu kudasai
  
7. Dai 7 ka: Heya ga mittsu arimasu  
Donna ie ni sunde iru ka masu  
Ie ni nani ga aru ka masu  
Tomodachi o ie ni sh tai suru E *me-ru* o kakimasu
  - Watashi no ie wa apa-to desu
  - Watashi no ie wa semai desu
  - Watashi no ie ni *eakon* ga futatsu arimasu
  
8. Dai 8 ka: heya desu ne  
Mono o doko ni oku no o tetsudaimasu/ tanomimasu  
e o h mon shimasu/ e ni tomodachi o mukaemasu

suka  
o desu  
heya desune. /Kore, nandesuka. /Toire wa doko desu ka

9. Dai 9 ka: Nanji ni okimasu ka  
Aru koto o suru jikan o hanashimasu  
Ichini no seikatsu o hanashimasu
  - Nanji ni okimasu ka

### Textbook:

1. Marugoto Katsudo by Japan Foundation ISBN 978-4-384-05752-2
2. Marugoto Rikai by Japan Foundation ISBN 978-4-384-05753-9

**Note:** The exam will be conducted in Romaji. Hence it is not necessary to teach Hiragana and Katakana (Japanese script).

## Examination structure

### **Internal assessment: 30 marks**

Written test: 20 marks

Presentation: 05 marks

Topics can be related to Japanese economy, automobile industry, imports and exports, electronic industry, economic growth after Second World War, Kanban, culture etc.

Attendance: 5 marks

### **Final examination: 70 marks**

#### Question paper pattern

#### **3<sup>rd</sup> Semester**

1. Write the meaning of following Japanese words in English [5X1=5]
2. Complete the following dialogues [5X2=10]
3. Match the following [5X1=5]
4. Write the following numerals in words [1X5=5]
5. Fill in the blanks with appropriate particles [1X5=5]
6. Fill in the blanks with appropriate question words [1X5=5]
7. Fill in the blanks with appropriate verbs [1X5=5]
8. Write the following sentences in the correct order to frame a meaningful dialogue [2X5=10]
9. Reading comprehension [2X5=10]
10. Writing composition in Japanese [5]
11. Write an essay in English on ( for example) Japanese work culture [5]

the students with regard to diverse International Accounting and Reporting Practices.

2. To develop skills in the students to analysis International Statements.

### **Module - 1:**

International accounting meaning its need in the context of increasing complexity and volume of transactions - -major international differences in financial reporting and their classifications.

### **Module - 2:**

Financial reporting in United States, United Kingdom, Australia, France, Germany, Netherlands and Japan.

(The above module is supposed to focus on legal issues, accounting standards, consolidation of accounts, tax systems etc).

### **Module - 3:**

Special issues in international accounting - consolidation accounting - foreign currency translation ó segmental reporting - foreign exchange risk management- transfer pricing.

### **Module - 4:**

International Financial Statement Analysis :Introduction ó need for analysis ó techniques of analysis ó prospective analysis ó factors affecting financial analysis ó access, reliability, language and terminology barriers,, timeliness of information, foreign currency issues, formats.

### **Module - 5:**

IFRS an Overview: Structure of IFRS foundation and IASB ó Standard setting process ó IFR Standards issued till date differences between US GAAP and IFRS and their adoption.

### **Books for Reference:**

1. Choi FDS and Gary K. Meek: International Accounting, Pearson.
2. Christopher Nobes. et al: *Comparative International Accounting*, Prentice Hall.
3. H. Peter Holzerr et all: *International Accounting*, Harper and Row, Publishers, New York.
4. Mucller GG: *International Accounting part I*, Macmillan.
5. Choai FDS and Mueller GG: *International Accounting*, Prentice hall.
6. Zeff, S. A. *Forging Accounting Principles in Five Countries - A History and an Analysis of Trends*, Stipes Publishing Co., Champaign, Illinois.
7. Gray S. J. Campell, L. Shaw J.c: *International Financial Reporting*, MacMillan.
8. Parker R.H: *Accounting in Australia Historical Essays*, Garland Publishing, Croydon.
9. David Alexander and Anne Britton: *Financial Reporting*, Chapman and hall.
10. Shirin Rathore: International Accounting, Prentia Hall, India.
11. Sharokh Saudagaran, *International Accounting*, Thomson Learning.



2. To enable students to apply the above knowledge to the management of an International Business

**Module – 1:**

Concept of MNCs ó Emergence and growth of MNCs ó Process of Internationalisation ó Types of MNCs ó Factors behind growth of MNCs ó Problems and benefits from MNCs ó Special problems of MNCs and developing countries.

**Module – 2:**

Strategic Management of MNCs ó SWOT Analysis ó components of Strategies ó Levels of Strategies ó Corporate level, business level and functional level strategies ó strategy formulation and implementation ó Case studies.

Ownership Strategy of MNCs ó International joint ventures ó International Strategic Alliances ó Foreign subsidiary ó mergers and acquisition ó Problems, prospects and patterns of each form ó Case studies.

**Module – 3:**

Strategic planning in MNCs ó Concept of Strategic Planning ó Need ó Focus modes ó Planning for expansion ó Planning for competitive advantage and market leadership ó Planning for core competence ó Environmental scanning and planning ó Case studies.

Organisational strategies of MNCs ó Organisational theories applicable to MNCs ó Structure of MNCs ó American, European and Japanese organizational designs of MNCs ó Designing appropriate strategy ó organizational aspects of Integration of subsidiaries ó Strategic adoption to local conditions ó MNC culture ó Business Ethics ó Social responsibility.

**Module – 4:**

International Competitive Strategies ó Generic Strategies and competitive advantage ó Strategic options and strategic choice Global / national competitive strategies ó International Portfolio strategy International Competitive Strategies ó Global / local taxation ó Co-ordination / centralization ó Transnational strategy Alternative Methods of strategy implementation.

**Books for Reference:**

1. Sethi, S Prakash & Holton, Richard H, óManagement of the Multinationals : Policies, Operations & Researchö, NY, Free Press.
2. Singh, Chaitram, óMultinationals, the State, and the Management of Economic Nationalismö, NY: Praeger, 1989.
3. Gladwin, Thomas N & Ingo Walter, óMultinationals under Fire: Lessons in the Management of Conflictö, NY, John Wiley & Sons, 1980.
4. Stopford John M & Loius T Wells Jr., óManaging the Multinational Enterpriseö.
5. Dunning, J H óThe Globalisation Businessö, Routledge, 1993.

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and technical framework to understand the emerging world of e-commerce and mobile commerce. E-commerce and mobile commerce poses both a challenge and an opportunity for managers. As a matter of competitive necessity, savvy managers must gain an understanding of the rapidly changing technology and business models.

### MODULE I

Threats in e-commerce, Encryption overview, Elements of an encryption system, Secret key encryption, Public-key encryption, Digital signatures, Digital Certificates, Types of Cryptographies, Secure Sockets Layer (SSL), Smart Cards and its applications. Electronic Data Interchange-Evolution, uses, Benefits, Working of EDI, EDI Standards, EDI Components, EDI Services, ANSI X12 and EDIFACT

### MODULE II

Overview of Electronic Payment Systems, Cybercash, Smart Cards, Electronic Banking - types, Electronic Fund Transfers - Digital Token-based Electronic Payment Systems, E-cash, e-Cheque, Payment Systems on internet- Risk of Electronic Payment Systems. Secure Electronic Transactions (SET) Protocol

### MODULE III

M-Commerce - Introduction ó Infrastructure Of MóCommerce ó Types Of Mobile Commerce Services ó Technologies Of Wireless Business ó Benefits And Limitations, Support, Mobile Marketing & Advertisement, Non ó Internet Applications/services in MóCommerce ó Wireless/Wired Commerce Comparisons

### MODULE IV

A Framework For The Study Of Mobile Commerce ó NTT Docomoø I ó Mode ó Wireless Devices For Mobile Commerce ó Towards A Classification Framework For Mobile Location Based Services ó Wireless Personal And Local Area Networks ó The Impact Of Technology Advances On Strategy Formulation In Mobile Communications Networks, 2G, 3G and 4G technology

### MODULE V

The Ecology Of Mobile Commerce ó The Wireless Application Protocol ó Mobile Business Services ó Mobile Portals ó Factors Influencing The Adoption Of Mobile Gaming Services ó Mobile Data Technologies And Small Business Adoption And Diffusion ó MóCommerce In The Automotive Industry ó Location ó Based Services: Criteria For Adoption And Solution Deployment ó The Role Of Mobile Advertising In Building A Brand ó MóCommerce Business Models

### REFERENCE BOOKS:

1. Dave Chaffey, øE-Business and E-Commerce Managementö, Third Edition, 2009, Pearson Education
2. Brian E. Mennecke, Troy J. Strader, øMobile Commerce: Technology, Theory and Applicationsö, Idea Group Inc., IIR press, 2003.
3. P. J. Louis, øM ó Commerce Crash Courseö, McGraw ó Hill Companies February 2001.
4. Paul May, øMobile Commerce: Opportunities, Applications, and Technologies of Wireless Businessö Cambridge University Press March 2001.
5. Michael P. Papazoglou, Peter M.A. Ribbers, øe ó business organizational and Technical foundation ÷, Wiley India 2009
6. Dr.Pandey , Saurabh Shukla E-commerce and Mobile commerce Technologies , Sultanchand ,2011
7. M-Commerce: Technologies, Services, and Business Models By Norman Sadeh, Wiley Publications.
8. Mobile Commerce: Technology, Theory, and Applications - Idea Group Incorporation, UK
9. Mobile Commerce: Opportunities, Applications, and Technologies of Wireless, By Paul May, Cambridge University Press

- Pa-ti- o itsu ni suru ka hanashimasu
- Pa-ti- wa itsu ga desu ka
  - Tanj bi omedet
2. Dai 11 ka: Shumi wa nan desu ka  
Shumi ni tsuite hanashimasu  
Yasumi no hi ni nani o suru ka hanashimasu
- Shumi wa nan desu ka
  - Donna eiga ga suki desu ka
  - Yasumi no hi nani o shimasu ka
  - Yasumi no hi ni *supo-tsu* wo shimasu ka
3. Dai 12 ka: Issho ni ikimasen ka  
*Ibento* ni iku ka d ka masu  
Tomodachi to issho ni dekakeru ka d ka hanashimasu  
Bunka: Nihon no kisetsu no *ibento* / Nihon no shukusajijitsu
- Sumo, mini ikimasu ka
  - (Matsuri wa) itsu desu ka
  - Issho ni mi ni ikimasen ka
4. Dai 13 ka: D yatte ikimasu ka  
*Takushi-* ni note memo o misete ikisaki o masu  
Mokutekichi made d yatte iku ka hanashimasu
- *Hoteru* made onegaishimasu
  - Ikura desu ka. /*Ka-do* de desu ka
  - Koko kara k k made d yatte ikimasu ka
5. Dai 14 ka: Y mei na otera desu  
Chizu o minagara mokutekichi made d yatte iku ka hanashimasu  
Ima doko ni iru ka denwa de hanashimasu  
Bunka: Nihon no machi / machi de mikakeru mono
- Sumimasen, *depa-to* wa doko desu ka
  - Moshimoshi, ima doko desu ka
6. Dai 15 ka: Kawa  
Kaitai mono ni tsuite hanashimasu  
Hosh mono ga doko de kaeru ka hanashimasu
- Ehagaki, dare ni agemasu ka
  - Tomodachi ni nani o agemasu ka
  - Kawa T *shatsu* wa doko de kaemasu ka
7. Dai 16 ka: Kore kudasai  
Mise ni aru mono nit suite d omou ka masu  
Mise de kaimono o shimasu
- Nani ga hosh desu
  - S *saizu*, arimasu ka
  - Motto yasui no, arimasu ka

ミジカい *ourogu* o kakimasu

Yasumi ni nani o shita ka hanashimasu

D omotta ka kantan ni masu Yasumi no hi nani o shimasu ka

- Yasumi wa d deshita ka
- Mata ikimasu ka

9. Dai 18 ka: Tsugi wa Ky to ni ikitai desu

Kantan na *E me-ru* o kakimasu

Ryok no toki nani o shita ka hanashimasu

Tsugi no ryok wa doko ni ikitai ka masu

Bunka : Nihon no kank chi

- Toky de nani o shimashita ka
- Kabuki wa d deshita ka
- Tsugi wa doko ni ikitai desu ka

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2. Marugoto Rikai by Japan Foundation ISBN 978-4-384-05753-9

**Note:** The exam will be conducted in Romaji. Hence it is not necessary to teach Hiragana and Katakana (Japanese script).

### Examination structure

**Internal assessment: 30 marks**

Written test: 20 marks

Presentation: 05 marks

Topics can be related to Japanese economy, automobile industry, imports and exports, electronic industry, economic growth after Second World War, Kanban, culture etc.

Attendance: 05 marks

**Final examination: 70 marks**

### Question paper pattern

#### 4<sup>th</sup> Semester

1. Write the meaning of following Japanese words in English [5X1=5]
2. Complete the following dialogues [5X2=10]
3. Match the following [5X1=5]
4. Fill in the blanks with appropriate adjectives [1X5=5]
5. Fill in the blanks with appropriate words [1X5=5]
6. Fill in the blanks with appropriate question words [1X5=5]
7. Fill in the blanks with appropriate verbs [1X5=5]
8. Write the following sentences in the correct order to frame a meaningful dialogue [2X5=10]
9. Reading comprehension [2X5=10]
10. Writing composition in Japanese [5]
11. Write an essay in English on Japanese (for example) business manners [5]

## ELECTIVE SUBJECT 6 a. INCOME TAX

Direct the students to the various provision of Income Tax Act, 1961 relating to computation of Income relating to individual assessee only.

### Unit 1: INTRODUCTION TO INCOME TAX

**Income Tax:** Brief History of Indian Income tax - Legal Frame Work ó Types of Taxes - Canons of Taxation ó Important Definitions ó Assessment ó Assessment Year ó Previous Year ó Exceptions to the general rule of Previous Year - Assessee ó Person ó Income ó Casual Income ó Gross Total Income ó Total Income - Agricultural Income.

**Income tax authorities:** Powers and Functions of CBDT, CIT & A.O.

**Residential Status:** Residential Status of an Individual ó Determination of Residential Status - Resident ó Ordinary / Not Ordinarily Resident ó Non-resident ó Incidence of Tax ó Simple Problems on Scope of Gross Total Income.

**Exempted Incomes:** Introduction ó Exempted Incomes U/S 10 (Restricted to Individual Assessee) ó Only theory

### Unit 2: INCOME FROM SALARY

Meaning ó Definition - Basis of Charge ó Advance Salary ó Arrears of Salary ó Allowances ó Perquisites ó Provident Fund - Profits in Lieu of Salary ó Gratuity - Commutation of Pension - Encashment of Earned leave - Deductions from Salary U/S 16 ó Problems on Income from Salary (Only Individual assessee).

### Unit 3: INCOME FROM HOUSE PROPERTY

Basis of Charge ó Deemed Owners ó Exempted Incomes from House Property ó Composite Rent - Annual Value ó Determination of Annual Value ó Treatment of Unrealized Rent ó Loss due to Vacancy ó Deductions from Annual Value ó Problems on Income from House Property.

### Unit 5: COMPUTATION OF TOTAL INCOME

Income from Business / Profession, Capital Gains, Other Sources (Theory only) and Deductions U/S 80C, 80D and 80G. Simple problems on Computation of Total income of an Individual assessee (Computed incomes of Business / Profession, Capital Gains, Other Sources will be given).

### BOOKS FOR REFERENCE

1. B.B. Lal and Vashist: Direct Taxes, Konark Publisher (P) Ltd.
2. Dr. Mehrotra and Dr. Goyal: Direct Taxes ó Law and Practice, SahityaBhavan Publication.
3. Dr. Vinod K. Singhania: Direct Taxes ó Law and Practice, Taxmann publication.
4. Gaur & Narang: Income Tax, Kalyani Publisher s
5. Dinakar Pagare: Law and Practice of Income Tax, Sultan Chand and sons.
6. Dr.V.Rajesh Kumar and Dr.R.K.Sreekantha: Income Tax ó I and II, Vittam Publications.

and Banking System along with the latest reforms in  
Banking.

2. To enable the students to understand the operations in Finance and Banking

### **Unit 1: FINANCIAL MARKETS**

Introduction, Primary Market and Secondary Markets - Meaning ó Features - Players of Primary Market. Shares, debentures ó meaning, features. Stock market operations trading, clearance and settlement procedures. Types of Investments ó Stock and Shares, real estate, mutual funds, post office, insurance ó schemes.

### **Unit 2: COMMODITY MARKET:**

Evolution, Commodity derivatives, Commodity exchanges-Regional & National and International, Functions, role, objectives and types- Types of transactions in Commodity market ó Spot, Future and Forward options markets. (Concepts only)

### **Unit 3: BANKS :**

Introduction, functions and types of Banks, Role of RBI, Types of Accounting, Procedure for opening accounting, KYC, types of loans, Operation of Accounting, Retail Banking , Corporate Banking.

### **Unit 4: NEGOTIABLE INSTRUMENTS**

Cheques ó Meaning & Definition ó Features - Parties ó Crossing of cheques ó types of crossing. Endorsements ó Meaning ó Essentials ó Kinds of Endorsement.

### **Book References**

1. Gorden and Natarajan: Banking Theory Law and Practice
2. Tannan M L: Banking Law and Practice in India
3. Vasant Desai, Bank and Institutional Management, HPH,
4. Muralisubbakrishna, Bank Credit Management,
5. O Payramval, Modern Banking of India.
6. Shekar K C: Banking Theory Law and Practice
7. S.P. Srivastava: Banking Theory Law and Practice
8. Location in Space: A Theoretical Approach to Economic Geography, Lloyd and peter.
9. Land, Work and Resource: An Introduction to Economic Geography, Patterson J.H.
10. Annals of an Abiding Liberal, Galbraith.
11. Economic Geography, Truman A. Harsshron and John W. Alexander.
12. World Resouces and Trade, Khanna and Gupta.