

**Sacred Heart College (Autonomous)**

**Department of Commerce**

**Master of Commerce [Finance and Taxation]**

**Course plan**

**Academic Year: 2018-19**

**Semester III**

## COURSE PLAN

PROGRAMME	Master of Commerce	SEMESTER	III
COURSE CODE AND TITLE	16P3COMT11 MANAGEMENT ACCOUNTING	CREDIT	4
HOURS/WEEK	5	HOURS/SEM	90
FACULTY NAME	Sanu Varghese		

### COURSE OBJECTIVES

To understand the concept of cash flow and prepare cash flow statement
To understand the concept of flow of fund and prepare fund flow statement
To understand various ratios as a tool of financial analysis and take suitable financial decisions
To understand the concept of price level accounting and apply in real life situation
Proper reporting of information to various level of management
To Analyse financial performance of companies and identify the strength and weakness
To demonstrate their competence and analytical skill
Managerial decision making through analysis of financial statements

SESSION	TOPIC	LEARNING RESOURCES	VALUE ADDITIONS	REMARKS
<b>MODULE I – Management Accounting</b>				
1	Financial statements ,meaning, essentials	PPT/Lecture/ problem solving	Q & A Session	
2	Importance , characteristics, nature	PPT/Lecture/ problem solving		
3	Analysis and interpretation, objects and importance of analysis and interpretation	PPT/Lecture/ problem solving		
4	Types of financial analysis , external and internal analysis	PPT/Lecture/ problem solving		
5	Horizontal analysis, vertical analysis	PPT/Lecture/ problem solving		
6	Methods and techniques used in Financial analysis	PPT/Lecture/ problem solving		
7	comparative income statement and balance sheet	PPT/Lecture/ problem solving		
8	comparative income statement and balance sheet	PPT/Lecture/ problem solving		
9	comparative income statement and balance sheet	PPT/Lecture/ problem solving		
10	common size income statement and balance sheet	PPT/Lecture/ problem solving		
11	common size income statement and balance sheet	PPT/Lecture/ problem solving		
12	Trend analysis	PPT/Lecture/ problem solving		
13	Trend analysis	PPT/Lecture/ problem solving		
14	Trend analysis	PPT/Lecture/ problem solving	Quiz	
<b>MODULE II</b>				
15	Ratio analysis - introduction - meaning and definition	PPT/Lecture/ problem solving	Q & A Session	
16	objectives - importance and uses	PPT/Lecture/		

		problem solving		
17	Classification of Ratios	PPT/Lecture/ problem solving		
18	Profitability Ratios	PPT/Lecture/ problem solving		
19	Profitability Ratios	PPT/Lecture/ problem solving		
20	Coverage ratios	PPT/Lecture/ problem solving		
21	Coverage ratios	PPT/Lecture/ problem solving		
22	Coverage ratios	PPT/Lecture/ problem solving		
23	Turnover ratios	PPT/Lecture/ problem solving		
24	Turnover ratios	PPT/Lecture/ problem solving		
25	Turnover ratios	PPT/Lecture/ problem solving		
26	Financial ratios	PPT/Lecture/ problem solving	Quiz	
27	Financial ratios	PPT/Lecture/ problem solving		
28	Leverage ratios	PPT/Lecture/ problem solving		
29	CIA-1			
30	Leverage ratios	PPT/Lecture/ problem solving		
31	Advantages and disadvantages of Ratios	PPT/Lecture/ problem solving		
32	Preparation of Trading and Profit and Loss account and Balance Sheet using Ratios	PPT/Lecture/ problem solving		
33	Preparation of Trading and Profit and Loss account and Balance Sheet using Ratios	PPT/Lecture/ problem		

		solving		
34	Preparation of Trading and Profit and Loss account and Balance Sheet using Ratios	PPT/Lecture/ problem solving		
35	Preparation of Trading and Profit and Loss account and Balance Sheet using Ratios	PPT/Lecture/ problem solving		
36	Preparation of Trading and Profit and Loss account and Balance Sheet using Ratios	PPT/Lecture/ problem solving		
37	Preparation of Trading and Profit and Loss account and Balance Sheet using Ratios	PPT/Lecture/ problem solving		
38	limitations of Ratios	PPT/Lecture/ problem solving		
39	Discussion of important questions	PPT/Lecture/ problem solving		
40	Discussion of important questions	PPT/Lecture/ problem solving		
<b>MODULE III</b>				
41	Fund Flow analysis - introduction - meaning and definition of fund	PPT/Lecture/ problem solving	Q & A Session	
42	Need for Fund Flow statement- managerial Uses	PPT/Lecture/ problem solving		
43	Procedures for the preparation of fund flow statement	PPT/Lecture/ problem solving		
44	Schedule of Changes in Working Capital	PPT/Lecture/ problem solving	Quiz	
45	Schedule of Changes in Working Capital	PPT/Lecture/ problem solving	Q & Ans Session	
46	Adjusted profit and loss account	PPT/Lecture/ problem solving		
47	Fund Flow Statement	PPT/Lecture/ problem solving		
48	Distinction between Fund Flow Statement and Balance Sheet	PPT/Lecture/ problem solving		
49	Distinction between Fund Flow Statement and schedule of Changes in Working capital	PPT/Lecture/ problem solving		

50	Uses of funds flow statement	PPT/Lecture/ problem solving		
51	Revision and discussion of important questions	PPT/Lecture/ problem solving		
52	Preparation of fund flow statement	PPT/Lecture/ problem solving		
53	Preparation of fund flow statement	PPT/Lecture/ problem solving		
54	Preparation of fund flow statement	PPT/Lecture/ problem solving		
55	Preparation of fund flow statement	PPT/Lecture/ problem solving		
<b>MODULE IV</b>				
56	Cash Flow Statement- Introduction - meaning and Definition of Cash	PPT/Lecture/ problem solving	Q & A Session	
57	usefulness of Cash flow statement, scope	PPT/Lecture/ problem solving		
58	Classification of Cash Flows	PPT/Lecture/ problem solving		
59	Preparation of Cash Flow Statement	PPT/Lecture/ problem solving		
60	Preparation of Cash Flow Statement	PPT/Lecture/ problem solving		
61	Cash flow from financing activities	PPT/Lecture/ problem solving		
62	Cash flow from investing activities	PPT/Lecture/ problem solving		
63	Cash flow statement	PPT/Lecture/ problem solving		
64	Cash flow statement	PPT/Lecture/ problem solving		
65	Cash flow statement - Direct Method	PPT/Lecture/ problem solving		
66	Cash flow statement	PPT/Lecture/		

		problem solving		
67	Cash flow statement	PPT/Lecture/ problem solving		
68	Cash flow statement	PPT/Lecture/ problem solving		
69	Difference between cash flow and fund flow statements	PPT/Lecture/ problem solving		
70	Cash flow statement	PPT/Lecture/ problem solving		
<b>MODULE V</b>				
71	Inflation accounting-Meaning	PPT/Lecture/ problem solving		
72	CPP method	PPT/Lecture/ problem solving		
73	Replacement cost accounting technique	PPT/Lecture/ problem solving		
74	CCA method	PPT/Lecture/ problem solving		
75	CCA method	PPT/Lecture/ problem solving		
76	COSA	PPT/Lecture/ problem solving		
<b>CIA – II</b>				
77	gearing adjustment	PPT/Lecture/ problem solving		
78	MWCA	PPT/Lecture/ problem solving		
79	advantages and disadvantages of price level accounting.	PPT/Lecture/ problem solving		
80	Discussion of important questions	PPT/Lecture/ problem solving		
81	Discussion of important questions	PPT/Lecture/ problem solving		

82	Revision			
83	Revision			
84	Revision			
85	Revision			
86	Revision			
87	Revision			
88	Revision			
89	Revision			
90	Revision			

### INDIVIDUAL ASSIGNMENTS/SEMINAR – Details & Guidelines

	Date of completion	Topic of Assignment & Nature of assignment (Individual/Group – Written/Presentation – Graded or Non-graded etc)
1	4/8/2018	Preparation of Trading and Profit and Loss account and Balance Sheet using Ratios
2	28/9/2018	Preparation of fund flow statement

#### 1. REFERENCE BOOKS

2. 1. Man mohan, Goyal.S.N : Principles of Management Accounting.
3. 2. Shashi.K.Gupta and Sharma.R.K : Management Accounting
4. 3. Gupta.S.P and Sharma.R.K : Management Accounting
5. 4. Kulshustia and Ramanathan : Management Accounting
6. 5. Maheswari.S.N : Management Accounting and Financial Control.
7. 6. Pandey .I.M : Principles of Management Accounting
8. 7. Khan.M.Y & Jain.P.K : Management Accounting
9. 8. Revi.M.Kishore : Management Accounting
10. 9. Jhamb H.V, Fundamentals of Management Accounting.



### COURSE PLAN

PROGRAMME	MASTER OF COMMERCE	SEMESTER	3
COURSE CODE AND TITLE	16P3COMT12 - DIRECT TAXES – LAW AND PRACTICE	CREDIT	3
HOURS/WEEK	5	HOURS/SEM	90
FACULTY NAME	DR. SAJOY P.B		

### COURSE OBJECTIVES

To understand the procedure of computation of income under the head income from other sources.

To understand about aggregation of deemed income and deductions under Chapter VI A.

To know about various Income Tax Authorities and a brief introduction to TARC and GAAR.

To understand about assessment procedure and various types of assessments and a brief study on TDS, TCS and TAN.

To get a working knowledge about assessment of individuals and companies and computation of tax.

SESSION	TOPIC	LEARNING RESOURCES	VALUE ADDITIONS	REMARKS
<b>MODULE I Introduction</b>				
1	introduction Taxation, its objectives	Online Lecture, presentation	video	
2	Direct and indirect taxes	Online Lecture, presentation		
3	Direct tax law in India-changing section	Online Lecture, presentation		
4	Direct Taxes-basic concepts-income-gross total income-total income	Online Lecture, presentation	Group discussion	
5	Basic concepts-person-assessee-deemed assessee-assessee in default	Online Lecture, Discussion		
6	Role of tax-average rate of tax- Maximum marginal rate	Discussion, Flipped classroom		
7	Residential status	Discussion, Flipped classroom		
8	Residential status	Discussion, Flipped		

		classroom		
9	Incidence of tax	Discussion, Flipped classroom		
10	Income except from tax	Online Lecture, seminar, discussion		
<b>MODULE II Heads of income</b>				
11	Heads of income-income from salary	Online Lecture, seminar, discussion		
12	Heads of income-income from salary	Online Lecture, seminar, discussion		
13	Heads of income-income from salary	Online Lecture, seminar, discussion		
14	Heads of income-income from salary	Online Lecture, seminar, discussion		
15	Heads of income-income from salary	Blended learning		
16	Heads of income-income from salary	Online Lecture, seminar, discussion		
17	Heads of income-income from salary	Online Lecture, presentation		
18	Heads of income-income from salary	Online Lecture, presentation		
19	Heads of income- income from house property	Online Lecture, presentation		
20	Heads of income--income from house property	Online Lecture, presentation		
21	Heads of income-income from house property	Online Lecture, presentation		
22	Heads of income- profit and gains of business or profession	Online Lecture, presentation		
23	Heads of income-profit and gains of business or profession	Blended learning		
24	Heads of income-profit and gains of business or profession	Blended learning		
25	Heads of income-profit and gains of business or profession	Online Lecture, presentation		
26	Heads of income -profit and gains of business or profession	Online Lecture, presentation		
27	Heads of income- profit and gains of business or profession	Online Lecture, presentation		
28	Heads of income- capital gain-	Online Lecture,		

		presentation		
29	Heads of income- capital gain	Online Lecture, presentation		
30	CIA I			
31	Heads of income -capital gain	Online Lecture, presentation		
32	Heads of income- capital gain	Online Lecture, presentation		
33	Heads of income- -capital gain	Online Lecture, presentation		
34	Heads of income-capital gain	Online Lecture, presentation		
35	Heads of income- income from other sources	Online Lecture, presentation		
36	Heads of income- income from other sources	Online Lecture, presentation	Quiz	
37	Heads of income- income from other sources	Online Lecture, presentation		
38	Heads of income- income from other sources	Online Lecture, presentation		
39	Heads of income- income from other sources.	Online Lecture, presentation		
40	Heads of income--income from other sources	Online Lecture, presentation	Case study	
41	Heads of income-income from other sources.	Flipped classroom		
<b>MODULE III</b>				
42	clubbing of income-setoff	Flipped classroom Discussion		
43	Carry forward and setoff	Online Lecture, presentation		
44	Carry forward and setoff	Online Lecture, presentation		
45	Carry forward and setoff	Online Lecture, presentation		
<b>MODULE IV</b>				
46	Deduction from gross total income	Online Lecture, presentation		
47	Deduction from gross total income	Online Lecture, presentation		
48	Deduction from gross total income	Online Lecture,		

		presentation		
49	Deduction from gross total income	Online Lecture, presentation		
50	Deduction from gross total income	Online Lecture, presentation		
51	Deduction from gross total income	Online Lecture, presentation		
52	Deduction from gross total income	Demonstration, Discussion	e- resource	
53	Deduction from gross total income	Demonstration, Discussion		
54	Deduction from gross total income	Discussion	e- resource	
55	Deduction from gross total income	Online Lecture, presentation		
<b>MODULE 5</b>				
56	assessment of individuals, computation of tax	Online Lecture, presentation		
57	assessment of individuals, computation of tax	Lecture, Seminar	Quiz	
58	assessment of individuals, computation of tax	Lecture, Seminar		
59	assessment of individuals, computation of tax	Lecture, Discussion		
60	assessment of HUF-	Lecture, Seminar		
61	assessment of HUF-computation of tax	Lecture, Seminar		
62	assessment of HUF-computation of tax	Online Lecture, presentation		
63	assessment of HUF-computation of tax	Lecture, Seminar	Quiz	
64	assessment of HUF-computation of tax	Online Lecture, presentation		
65	assessment of HUF-computation of tax	Lecture, Discussion		
66	assessment of HUF-computation of tax	Lecture, Seminar		

67	assessment of HUF-computation of tax	Lecture, Seminar		
68	computation of tax - agricultural income	Lecture, Discussion		
69	computation of tax- agricultural income	Lecture, Seminar		
70	computation of tax - agricultural income	Lecture, Seminar		
71	computation of tax - agricultural income.	Demonstration, Discussion		
72	computation of tax - agricultural income.	Demonstration, Discussion		
73	computation of tax - agricultural income	Online Lecture, presentation		
74	computation of tax - agricultural income	Online Lecture, presentation		
75	computation of tax - agricultural income	Online Lecture, presentation		
76	computation of tax - agricultural income	Online Lecture, presentation		
77	CIA II			
78	Revision and question paper discussion			
79	Revision and question paper discussion			
80	Revision and question paper discussion			
81	Revision and question paper discussion			
82	Revision and question paper discussion			
83	Revision and question paper discussion			
84	Revision and question paper discussion			
85	Revision and question paper discussion			
86	Revision and question paper discussion			
87	Revision and question paper discussion			
88	Revision and question paper discussion			
89	Revision and question paper discussion			
90	Revision and question paper discussion			

### INDIVIDUAL ASSIGNMENTS/SEMINAR – Details & Guidelines

	Date of completion	Topic of Assignment & Nature of assignment (Individual/Group – Written/Presentation – Graded or Non-graded etc)
1	2/7/2018	Need Textbook assignments- Problem solving, Workbooks, Problems, Textbook assignments
2	28/7/2018	Problems

### GROUP ASSIGNMENTS/ACTIVITES – Details & Guidelines

	Date of completion	Topic of Assignment & Nature of assignment (Individual/Group – Written/Presentation – Graded or Non-graded etc)
1	5/9/2018	Computation of tax for a case

### References

1. Income tax law and practice, Dr.H.C.Mehrotra &Goyal, Sahitya bhavan, Agra.
2. Direct tax law and practice, V.K.Singhaniya, Tax man publications.
3. Income tax law and practice, B S.Raman, United publishers,
4. Direct taxes, Bhagavathi Prasad, Viswaprakasan.
5. Direct Tax law and practice, AP.Philip, Soba Publications.
6. Income tax law and practice, Geethkrishnapai R.
7. Income tax law and practice, B.Bhattacharya

<b>COURSE PLAN</b>			
<b>PROGRAMME</b>	<b>M. COM (FINANCE)AIDED</b>	<b>SEMESTER</b>	<b>3</b>
<b>COURSE CODE AND TITLE</b>	<b>16P3COMT13 CORPORATE GOVERNANCE AND BUSINESS ETHICS</b>	<b>CREDIT</b>	<b>4</b>
<b>HOURS/WEEK</b>	<b>5</b>	<b>HOURS/SEM</b>	<b>90</b>
<b>FACULTY NAME</b>	<b>DR. JOSEPH GEORGE</b>		

<b>COURSE OBJECTIVES</b>
To enhance knowledge on corporate governance
To equip with various business ethics topics and concepts
To familiar with clause 49 and the various provisions relating to the Act
To understand the concept of corporate excellence and its relevance
To comprehend on corporate image and relevance of Work Life Balance and QWL

SESSION	TOPIC	LEARNING RESOURCES	VALUE ADDITIONS	REMARKS
1.	Introductory Session on Corporate Governance			
	<b>MODULE - I: CORPORATE GOVERNANCE</b>			
2.	Definition, nature , objectives of Corporate Governance Need and importance of Corporate Governance	LECTURE	Q & A Session	
3.	Factor influencing Corporate Governance Basic principles and benefits of Corporate Governance	LECTURE		
4.	Governance and management Principles of good governance	LECTURE		
5.	Different committees on Corporate Governance	LECTURE		
6.	Narrow and broad perception of Corporate Governance	LECTURE		
7.	Stakeholders and Corporate Governance Reasons for failure of Corporate Governance	LECTURE		
8.	Theories of Corporate Governance	LECTURE		
9.	Models of Corporate Governance	LECTURE		
10.	Pillars of Corporate Governance Dimensions of Corporate Governance	LECTURE		
11.	Constituents of Corporate Governance	LECTURE		
12.	Corporate Mis governance and its causes	LECTURE		
13.	CGR CGR Companies in India.	LECTURE	Real time examples	
	<b>MODULE - II: CORPORATE GOVERNANCE REGULATIONS</b>			
14.	Committees on Corporate Governance	LECTURE	Q & A Session	
15.	SEBI and its role in Corporate Governance Objectives of SEBI	LECTURE		
16.	Clause 49	LECTURE		



	Objectives of Clause 49			
17.	Areas of corporate governance in Clause 49 Requirements under the Clause 49	LECTURE		
18.	Mandatory Requirements	LECTURE		
19.	Executive and non executive directors	LECTURE		
20.	Mandatory Requirements	LECTURE		
21.	ALP	LECTURE		
22.	Non-Mandatory Requirements	LECTURE		
23.	CEO/CFO certificate	LECTURE		
24.	Corporate Governance report	LECTURE		
25.	<b>CIA – I</b>	<b>One Hour Exam</b>		
	<b>MODULE - III: CORPORATE EXCELLENCE</b>			
26.	Definition ,significance of Corporate Excellence	LECTURE	Q & A Session	
27.	Key indicator of Corporate Excellence Technique for achieving Excellence	LECTURE		
28.	Benchmarking Types of benchmarking	LECTURE		
29.	BPR, Six Sigma, Quality circle, CRM	LECTURE		
30.	Environmental Audit Objectives of Environmental Audit	LECTURE		
31.	Scope of Environmental Audit	LECTURE		
32.	Corporate Excellence Models	LECTURE		
33.	The Chairman in a company Duties of the chairman Chairman and the meetings	LECTURE		
34.	Chairman and the CEO Separation of the Chairman and the CEO	LECTURE		
35.	Role of chairman in corporate governance	LECTURE		
36.	Role of CEO in corporate governance	LECTURE		
37.	Organizational culture - meaning , definition and	LECTURE		

	features			
38.	Methods of learning Organizational culture Importance of Organizational culture	LECTURE		
39.	Factors affecting Organizational culture Function of Organizational culture Liabilities of Organizational culture	LECTURE		
40.	Cultural diversity in organizations	LECTURE		
41.	Dimensions of Cultural diversity Benefits of Cultural diversity	LECTURE		
42.	Challenges of Cultural diversity	LECTURE		
43.	Managing Cultural diversity in organizations			
44.	Need for Managing Cultural diversity Strategies for Managing Cultural diversity	LECTURE		
	<b>MODULE - IV: BUSINESS ETHICS</b>			
45.	Introduction to the topic , definition , nature of ethics	LECTURE	Q & A Session	
46.	Objectives Of Ethics Importance Of Ethics , Ethics And Morality	LECTURE		
47.	Ethics And Values , Characteristics Of Values, Types Of Values	LECTURE		
48.	Ethics and law , ethics and religion	LECTURE		
49.	Factors influencing ethics, Typology of ethics	LECTURE		
50.	Business Ethics - Definition , Nature, Objectives	LECTURE		
51.	Importance Of Business Ethics Factors Influencing Business Ethics.	LECTURE		
52.	Types of Business Ethics.	LECTURE		
53.	Ethics in business Ethics as a new management philosophy	PPT & LECTURE		
54.	Ethical reasoning- importance, objectives and	LECTURE		

	methods			
55.	Approaches of Ethical reasoning	LECTURE		
56.	Ethical decision making process Miscellaneous ethical issues in business	LECTURE		
57.	Functional area of Ethics in business	LECTURE		
58.	Organizational Culture Ethics And Different Types Of Organizational Culture Integrity	LECTURE		
59.	Principles of business integrity Management of quality Pillars of quality management	PPT And LECTURE		
60.	CSR- definition, objectives , advantages and principles	LECTURE		
61.	Dimensions of CSR Arguments in favour and against CSR	LECTURE	Discussion	
62.	CSR audit	LECTURE		
	<b>MODULE - V: CORPORATE IMAGE</b>			
63.	Definition, Importance , Characteristics Of Corporate Image Factors Influencing Corporate Image	LECTURE	Q & A Session	
64.	Building corporate image Steps in building corporate image Managing corporate image	LECTURE		
65.	Corporate image management process Benefits of good corporate image Corporate identity	LECTURE		
66.	corporate image and Corporate identity developing Corporate identity knowledge and organizations	LECTURE		
67.	Knowledge and information	LECTURE		

	Sources of knowledge Types of knowledge Need for knowledge in business			
68.	Knowledge management (KM)- definition, objectives , function, benefits and components	LECTURE		
69.	Process , importance , barriers and stages of Knowledge management	LECTURE		
70.	Knowledge workers Knowledge Economy Pillars of Knowledge Economy	PPT		
71.	Protection of employees Protection of employee whistleblowers	LECTURE		
72.	Obligations of the employees towards the company Obligations of the company towards employees	LECTURE		
73.	QWL- definition , features ,elements Measures for improving QWL	LECTURE		
74.	Work life balance Benefits of Work life balance	LECTURE		
75.	<b>CIA II</b>	<b>Two Hour Exam</b>		
76.	Discussion on the IAT PAPER			
77.	REVISION MODULE – I			
78.	REVISION MODULE – I			
79.	REVISION MODULE – II			
80.	REVISION MODULE – II			
81.	REVISION MODULE – III			
82.	REVISION MODULE – III			
83.	REVISION MODULE – IV			
84.	REVISION MODULE – IV			
85.	REVISION MODULE – V			

86.	REVISION MODULE – V			
87.	Previous Years QP Discussions			
88.	Previous Years QP Discussions			
89.	Previous Years QP Discussions			
90.	Evaluation of the Course			

### **ASSIGNMENTS**

	<b>Module</b>	<b>Topic of Assignment &amp; Nature of assignment (Individual/Group – Written/Presentation – Graded or Non-graded etc)</b>	<b>Marks</b>
1	Module -1	Corporate Governance of a Company – Individual Assignment	5 Marks
2	Module -2	Clause 49 compliance by a Company – Group Work	5 Marks

### **BASIC REFERENCES:**

1. Corporate Governance – Machiraju
2. Corporate Governance: Principles, Mechanisms and Practice – Parthasarathy
3. Business Ethics and Corporate Governance – S. Prabakaran
4. Corporate Governance – Mallin
5. Perspectives in Business Ethics – Hartmen and Chatterjee

PROGRAMME	MASTER OF COMMERCE	SEMESTER	3
COURSE CODE AND TITLE	16P3COMT14 - <b>INTERNATIONAL BUSINESS ENVIRONMENT</b>	CREDIT	4
HOURS/WEEK	5	HOURS/SEM	90
FACULTY NAME	FR TOMY P P		

<b>COURSE OBJECTIVES</b>
To provide an exposure to students about the various business environmental factors with a global perspective
To gain substantial knowledge in various theories related to international business environment
To familiarize students on the various modes of entry into international business along with basic knowledge about MNCs
Analysis of various SLEPT factors in international business environment and its implications
To enhance students broad knowledge on international institutions and about various trade agreement
Enumerate the importance and implications of various economic groupings in international business
Gain an overview about international marketing

<b>SESSION</b>	<b>TOPIC</b>	<b>LEARNING RESOURCES</b>	<b>VALUE ADDITIONS</b>	<b>REMARKS</b>
<b>MODULE I</b>				
1	Introductory Session	PPT/LECTURE		
2	Importance of study of International Business Environment	PPT/LECTURE	Video	
3	Nature of International Business Environment	PPT/LECTURE		
4	Scope of International Business Environment	PPT/LECTURE		
5	Difference between Domestic Business and International Business	PPT/LECTURE		
6	Modes of entry in international business	PPT/LECTURE		
7	Modes of entry in international business	PPT/LECTURE		
8	Drivers of Globalisation	PPT/LECTURE		
9	Essential conditions for Globalisation			
10	Globalization forces – Meaning	PPT/LECTURE		
11	Dimensions and stages in Globalization	PPT/LECTURE		

12	Dimensions and stages in Globalization	PPT/LECTURE		
13	International and Global Companies	PPT/LECTURE		
14	Multinational and Transnational Companies	PPT/LECTURE		
15	Benefits of MNCs	PPT/LECTURE		
16	Criticism of MNCs	PPT/LECTURE		
17	MNCs in India	PPT/LECTURE	Q&A	
18	Introduction to theories of International Trade	PPT/LECTURE		
19	Revision			
<b>MODULE II</b>				
20	Analysis of Global Environment	PPT/LECTURE		
21	Political Environment	PPT/LECTURE		
22	political systems	PPT/LECTURE		
23	political systems			
24	political risks	PPT/LECTURE		
25	Causes of political risks	PPT/LECTURE		
26	Business and government	PPT/LECTURE		
27	Business and government	PPT/LECTURE		
28	Economic Environment	PPT/LECTURE		
29	Economic Environment	PPT/LECTURE	DISCUSSION	
30	Economic Environment	PPT/LECTURE		
31	Economic Environment	PPT/LECTURE		
32	Socio- Cultural Environment	PPT/LECTURE		
33	Socio- Cultural Environment	PPT/LECTURE		
34	Elements of Culture	PPT/LECTURE		
35	Impact of culture on Business	PPT/LECTURE		
36	Legal Environment	PPT/LECTURE		
37	Technological Environment	PPT/LECTURE		
38	Natural Environment	PPT/LECTURE		
39	Natural Environment	PPT/LECTURE		
40	Revision			
41	<b>I IAT</b>			
	<b>MODULE III</b>			
42	World Bank	PPT/LECTURE		
43	World Bank	PPT/LECTURE		
44	IDA	PPT/LECTURE		
45	IFC	PPT/LECTURE		
46	IMF	PPT/LECTURE		
47	IMF	PPT/LECTURE		
48	IMF	PPT/LECTURE	Discussion	
49	UNCTAD	PPT/LECTURE		
50	ADB In International Business	PPT/LECTURE		
51	ADB In International Business	PPT/LECTURE		
52	WTO	PPT/LECTURE		
53	WTO rounds	PPT/LECTURE		
54	IPRs	PPT/LECTURE		
55	TRIPS	PPT/LECTURE		

56	TRIMS	PPT/LECTURE		
57	GATS	PPT/LECTURE		
58	Ministerial Conferences	PPT/LECTURE		
59	International disputes, Arbitration	PPT/LECTURE		
60	Revision			
<b>MODULE IV</b>				
61	Levels of Regional Economic Integration	PPT/LECTURE	DISCUSSION	
62	Regionalism vs. Multilateralism	PPT/LECTURE		
63	EU	PPT/LECTURE		
64	EU	PPT/LECTURE		
65	NAFTA	PPT/LECTURE		
66	APEC	PPT/LECTURE		
67	CAEU	PPT/LECTURE		
68	ASEAN	PPT/LECTURE		
69	SAARC	PPT/LECTURE		
70	Tariff Barriers	PPT/LECTURE		
71	Non-Tariff Barriers	PPT/LECTURE		
72	Subsidies, Dumping measures	PPT/LECTURE		
73	Anti-dumping measures	PPT/LECTURE		
74	Seminar Presentation by the students	PPT/LECTURE		
75	Seminar Presentation by the students	PPT/LECTURE		
76	Revision			
<b>II IAT</b>				
<b>MODULE V</b>				
77	International Marketing: Meaning, Nature and Importance	PPT/LECTURE	Video	
78	An overview of the International Marketing Management Process	PPT/LECTURE		
79	An overview of the International Marketing Management Process	PPT/LECTURE	Discussion	
80	International Marketing Environment	PPT/LECTURE		
81	International Marketing Environment	PPT/LECTURE	Discussion	
82	Factors Affecting International Price Determination	PPT/LECTURE		
83	Factors Affecting International Price Determination	PPT/LECTURE		
84	International Marketing Mix	PPT/LECTURE		
85	International Marketing Mix	PPT/LECTURE		
86	International Marketing Mix	PPT/LECTURE		
87	REVISION			
88	REVISION			
89	REVISION			
90	EVALUATION			



### **INDIVIDUAL ASSIGNMENTS/SEMINAR – Details & Guidelines**

	Date of completion	Topic of Assignment & Nature of assignment (Individual/Group – Written/Presentation – Graded or Non-graded etc)
1	6/07/2018	Impact of Globalisation on Indian Economy
2	27/09/2018	Benefit of India in being a member of World Bank

### **GROUP ASSIGNMENTS/ACTIVITES – Details & Guidelines**

	Date of completion	Topic of Assignment & Nature of assignment (Individual/Group – Written/Presentation – Graded or Non-graded etc)
1	8/8/2018	Impact of culture on business

### **References**

Cherunilam, Francis, International Business Environment, Himalaya Publishing House

Aswathappa, K., Essentials of Business Environment, Himalaya Publishing House

Bennet, Roger, International Business, Financial Times, Pitman Publishing

Hill, Charles W. L., International Business, McGraw Hill

SubbaRao, P, International Business – Text and cases- Himalaya Publishing House

PROGRAMME	MASTER OF COMMERCE	SEMESTER	3
COURSE CODE AND TITLE	16P3COMT15- PRINCIPLES OF MANAGERIAL DECISIONS	CREDIT	4
HOURS/WEEK	5	HOURS/SEM	90
FACULTY NAME	TESSA MARY JOSE		

### **COURSE OBJECTIVES**

To understand the basic concepts and principles of both micro and macro economics

To familiarize the theories of micro and macro economics

To apply the theories of micro and macro economics in the day to day decision making process

To compare the contribution of each alternative towards sustainable growth and development

To examine the economic impact of various alternatives and how they affect the global economy

To enable the estimation of incomes, cost, profit, price and other economic indicators based on interaction of various internal & external factors of a business

SESSION	TOPIC	LEARNING RESORCES	VALUE ADDITION	REMARKS
<b>MODULE 1</b>				
<b>DEMAND AND ITS DETERMINATION</b>				
1	Demand & its determinants	Lecture with graphs and equation		
2	Demand function, determinants of demand	Lecture with graphs and equation	GD	
3	Utility analysis-Cardinal utility	Lecture with graphs and equation		
4	Marginal & Equi-marginal utility	Lecture with graphs and equation		
5	Indifference Curve Analysis	Lecture with graphs and equation		
6	Demand elasticity	Lecture with graphs and equation		
7	Price, Income & Cross	Lecture with graphs		

	elasticity	and equation		
<b>8</b>	Firm & its Organisation	Lecture & Library work	Q&A	
<b>9</b>	Nature of firm & type of organisation	Lecture & Library work		
<b>10</b>	The corporation-ownership & control	Lecture & Library work		
<b>11</b>	Analysing with daily examples	Discussion		
<b>12</b>	Analysing the current situation	Discussion		
<b>13</b>	Analysing the current issues	Discussion		
<b>MODULE 2</b>				
<b>PRODUCTION</b>				
<b>14</b>	Production-Law of variable proportion	Lecture with graphs and equation		
<b>15</b>	Production function	Lecture with graphs and equation		
<b>16</b>	Cobb Douglas production function	Lecture and equation		
<b>17</b>	Concept of productivity & technology	Lecture with graphs and equation		
<b>18</b>	Producers equilibrium-return to scale	Lecture with graphs and equation		
<b>19</b>	Causes for scale of production	Lecture		
<b>20</b>	Causes for diminishing returns to scale	Lecture		
<b>21</b>	Law of returns to scale and law of diminishing returns-a comparison	Lecture		
<b>22</b>	Concept of profit & wealth maximisation	Lecture with graphs and equation		
<b>23</b>	Cost-classification of costs	Lecture with graphs and equation	Q&A	
<b>24</b>	Short run and long run cost	Lecture with graphs		

	functions	and equation		
<b>25</b>	Market forms AR &MR	Lecture with graphs and equation		
<b>26</b>	Price taker & Monopoly Power	Lecture with graphs and equation		
<b>27</b>	Price determination in different market situations	Lecture with graphs and equation		
<b>28</b>	Price determination under perfect competition	Lecture with graphs		
<b>29</b>	Price determination under monopoly	Lecture with graphs		
<b>30</b>	Price determination under monopolistic competition	Lecture with graphs		
<b>31</b>	Price determination under oligopoly	Lecture with graphs		
<b>32</b>	Market imperfections- Monopolistic, Collusive oligopoly & pricing strategies	Lecture with graphs and equation		
<b>33</b>	Relating theory to practice	Discussion		
<b>34</b>	Identifying the daily life problems & finding solutions	Discussion		
<b>35</b>	Daily life examples for theory	Discussion		
<b>I CIA</b>				
<b>MODULE 3</b>				
<b>COMMODITY PRICING</b>				
<b>36</b>	Commodity pricing-economies of advertisement costs	Lecture with graphs and equation		
<b>37</b>	Types of pricing practices	Lecture with graphs and equation		
<b>38</b>	Factor pricing	Lecture with graphs and equation	Q&A	
<b>39</b>	Demand & supply of labour	Lecture with graphs and equation		

40	Theories of wages	Lecture		
41	Collective bargaining	Lecture with graphs and equation		
42	Concept of rent	Lecture with graphs and equation		
43	Theories of rent	Lecture		
44	Profit-Rate of return & interest rates	Lecture with graphs and equation		
45	Real Vs Nominal interest rates	Lecture with graphs and equation		
46	Theories of rate of interest	Lecture		
47	Theories of profit	Lecture		
48	Basic Capital theory	Lecture with graphs and equation		
49	Interest rate and return on capital	Lecture with graphs and equation		
50	Relating theory to current issues	Discussion		
51	Identifying the daily problems	Discussion		
52	Checking the application in current situation	Discussion		
53	Explain using daily life examples	Discussion		
<b>MODULE 4</b>				
<b>PRODUCT MARKET</b>				
54	Product market-saving & investment function	Lecture with graphs and equation		
55	Consumption function	Lecture with graphs and equation		
56	Saving function	Lecture with graph and equation		
57	Aggregate supply & aggregate demand	Lecture with graphs and equation		

<b>58</b>	Investment multiplier	Lecture with graphs and equation		
<b>59</b>	Foreign trade & Budget multiplier	Lecture with graphs and equation		
<b>60</b>	Money market	Lecture with graphs and equation		
<b>61</b>	Motives for holding money	Lecture with graphs and equation	GD	
<b>62</b>	Liquidity preference	Lecture with graphs and equation		
<b>63</b>	Money demand	Lecture with graphs and equation		
<b>64</b>	Money market equilibrium	Lecture with graphs and equation		
<b>65</b>	Classical, Keynesian & Monetarist approach to inflation	Lecture with graphs and equation		
<b>66</b>	Cost push and demand pull inflation	Lecture		
<b>67</b>	Cost and Effect of Inflation	Lecture		
<b>68</b>	Measures to control inflation	Lecture		
<b>69</b>	Structuralist theory of inflation	Lecture with graphs and equation		
<b>70</b>	Inflation targeting	Lecture with graphs and equation		
<b>71</b>	IS-LM Analysis	Lecture with graphs and equation		
<b>72</b>	Derivation of nominal IS-LM and equilibrium	Lecture with graphs and equation		
<b>73</b>	Application to real life situations	Discussion		
<b>74</b>	Relating to daily life examples	Discussion		
<b>75</b>	Finding solutions for practical problems	Discussion		

76	Analysing the theory in the context of current situation	Discussion		
<b>II CIA</b>				
<b>MODULE 5</b>				
<b>BUSINESS CYCLE AND SUSTAINABLE DEVELOPMENT</b>				
77	Business cycle & sustainable development	Lecture with graph	Q&A	
78	Theories of trade cycle & aggregate demand	Lecture with graph		
79	Open economy-macro economics	Lecture		
80	Net export and output in an open economy	Lecture		
81	Impact of trade on GDP	Lecture & Library work		
82	Open economy multiplier	Lecture with graph and equation		
83	Definition, Scope & Methodology of econometrics	Lecture (theory only)		
84	Eco-economy-restructuring the economy, new industry & new jobs	Lecture & Library work		
85	Energy efficiency-alternate forms of energy, wind, sunlight, wave, geo thermal, natural gas, hydrogen economy	Lecture & library work		
86	Designing a new material economy, feeding everyone well-protecting forest products & services.	Lecture & library work		
87	Analysing the current situation	Discussion		
88	Suggest solutions for problems	Discussion		
89	Check the application of theory in the real life situation	Discussion		

90	Steps to improve the present condition	Discussion		
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### INDIVIDUAL ASSIGNMENTS/SEMINAR – Details & Guidelines

	Session of completion	Topic of Assignment & Nature of assignment (Individual/Group – Written/Presentation – Graded or Non-graded etc)
1	21	Law of diminishing returns & law of returns to scale (assignment)
2	47	Theories of wage, rent, interest rate and profit (assignment)
3	70	Cost push & demand pull inflation-its cause & effects and measures to control inflation (assignment)
4	86	Eco-economy-restructuring the economy- alternate forms of energy (assignment)

### GROUP ASSIGNMENTS/ACTIVITIES – Details & Guidelines

	Session of completion	Topic of Assignment & Nature of assignment (Individual/Group – Written/Presentation – Graded or Non-graded etc)
1	5,6,7	Demand and its determinants, utility analysis, elasticity (Seminar)

### REFERENCE

1. Oliver Blanchard, Macro Economics, Pearson education, LPE
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3. Koutsoyiannis.A., Modern Micro Economics, Macmillian Press Ltd
4. H.L.Ahuja, Modern Micro Economics, S. Chand
5. Gujarati Damodar (2003), Basic Econometrics, 4<sup>th</sup> Edition, McGraw Hill, New York.
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7. Lester R Brown, (2003), Eco-Economy, Orient Longman, Hyderabad, Ch. 4 to 9
8. Peter G Brown and Geoffrey Garver, (2009), Right Relationship; Building a Whole Earth Economy, Berret-Koehler Publishers, San Francisco
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10. Debes Mukherjee, Essentials of Micro and Macro Economics, New Central Book Agency, Kolkata
11. P.L. Mehta, Managerial Economics- Analysis, Problems and Cases, Sultan Chand & Sons
12. Dornbusch. R, Stanley Fischer and Startz Richard, Macro Economics, Tata McGraw Hill Publishing Co.Ltd.



13. S.A. Abbasi and Naseema Abbasi, Renewable Energy Source and their Environmental Impact, Prentice Hall of India, New Delhi
  14. H.K.Pathak, Economics of Environmental Development, Cyber Tech Publications
  15. H.L Ahuja, Macro Economics- Theory and Policy, S. Chand
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