

**Master of Commerce**  
**SECOND YEAR**  
**Third Semester**  
**Portfolio Management**  
**Paper Code: 21MCO23C1**

**Time: 3 hours**  
**Max. Marks: 80**

**Course Outcomes:**

- CO1: Students will gain a comprehensive understanding of the concept of Portfolio and its allied aspects
- CO2: Students will gain skills of building Portfolio with the help of Markowitz's model, Sharpe's Index Model and Capital Assets Pricing Model
- CO3: Students will understand main techniques of Portfolio performance evaluation
- CO4: Will enable the students comprehend the premise of Behavioural Finance
- CO5: Will equip students with strategies of Great Masters in the sphere of investment management

**Note:** The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

**Unit-I**

Portfolio: Meaning and Benefits, Rationale of Diversification in Investments, Portfolio Risk and Return: Meaning and Measurement; Strategic Asset Allocation; Portfolio Selection: Markowitz's model (Efficient Market Frontier); Risk less lending and Borrowings.

**Unit-II**

Sharpe's Single Index Model: Empirical Analysis and Sharpe's Optimal Portfolio; Capital Asset Pricing Model (including SML and CML): Assumptions, Empirical evidence on CAPM(with numerical) and Limitations.

**Unit-III**

Factor Models; Arbitrage Pricing Theory; Performance Evaluation: Treynor Ratio, Sharpe Ratio, Jensen Ratio, M2 Measure, Style Analysis, Risk Adjusted Measures of Return; Techniques of Portfolio Revision

**Unit-IV**

Behavioural Finance: Heuristic-Driven Biases, Frame Dependence, Emotional and Social Influences and Market inefficiency; Strategies of the Great Masters: Benjamin Graham, Warren Buffett, John Templeton, Peter Lynch, George Soros, David Dreman, Charles Ellis and Indian Money Monarchs; Basic guidelines for Investment Decisions.

**Suggested Readings:-**

1. Fischer & Jordan, Security Analysis and Portfolio Management, Prentice Hall India.
2. Punithavathy Pandian, Security Analysis and Portfolio Management, Vikas Publishing House Pvt. Ltd.

3. V. A. Avadhani, Investment and Securities Market in India, Himalaya Publishing House.
4. French, Don, Security and Portfolio Analysis, Merrill Publishing Co.
5. Preeti Singh, Investment Management, Himalaya Publishing.
6. Devin S., Portfolio Management, Prentice Hall.
7. Cheney, Muses, Fundamentals of Investments
8. V. K. Bhalla, Portfolio Analysis and Management, Sultan Chand & Sons
9. Chandra, P. Investment Analysis and Portfolio Management. McGraw Hill Education (India) Pvt. Ltd., New Delhi

**Third Semester**  
**Corporate Tax**  
**Paper Code: 21MCO23C2**

**Time: 3 hours**  
**Max. Marks: 80**

**Course Outcome:**

- CO1: Student will learn the keywords of Corporate Tax and how the residential status of Corporate Sector is being determined.
- CO2: Student will gain with the provisions regarding determination income under various heads.
- CO3: Student will become familiar with the provisions of income tax regarding assessment of charitable trust, education institutions, political parties, co-operative societies and income of non-residents.
- CO4: Students will know about the unilateral relief in case of double taxation relief.
- CO5: Students will become familiar with the basic mechanism of Income Tax Act with special reference to assessment of cooperative sectors.

**Note:** The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

**Unit-I**

Meaning of company; Types of companies; Residential status and incidence of tax on companies. Computation of Income of company under various heads; general provisions applicable to companies for computation of gross total income.

**Unit-II**

Deductions from gross total income as applicable to companies, computation of tax for various types of companies, Provisions of MAT; Assessment of Insurance Companies.

**Unit-III**

Assessment of Charitable / Educational Institutions/ Religious Trust and Political Parties; Assessment of Non- Residents and advance ruling for non-residents.

**Unit-IV**

Assessment of cooperative societies, Assessment of discontinued business, Double taxation relief.

**Suggested Readings:**

1. Direct Tax Law & Practice: Dr V.K.Singhania and Dr.KapilSinghania, Taxmann Publications.
2. Income Tax Law & Practice: Dr.H.C.Mehrotra&Dr.S.P.Goyal, SahityaBhawan Agra.
3. Direct Tax Law & Practice: B.B.Lal, Konark Publication, Delhi.
4. Service Tax and VAT: V.S.Datey, Taxmann Publication

**Third Semester**  
**Marketing Concepts and Decisions**  
**Paper Code: 21MCO23DA1**

**Time: 3 hours**  
**Max. Marks: 80**

**Course Outcome:-**

CO1: To know the concept of Marketing, and problems in marketing.

CO2: To understand the basis for market segmentation, Branding, trade-mark and product life cycle.

CO3: To be familiar with Pricing & Distribution channel factors affecting choice of a distribution channel.

CO4: To learn the New Product planning & development, branding, Packaging and labelling, Pricing Decisions and strategies.

CO5: Understanding the product Promotion, their Complexities and issues and advertising.

**Note:**The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

**Unit-1**

Introduction: Concept, nature, scope and importance of marketing. Understanding concepts of Relationship Marketing, Integrated Marketing, Internal and Marketing Performance Marketing. Marketing the Customer Value: The Value Delivery, Value Chain, Core Competencies. Strategic Marketing Planning: Corporate and Division Strategic Planning, Business Unit Strategic Planning.

**Unit-2**

Market Analysis and Selection: Marketing environment-Macro and Micro Components and their impact on marketing decisions; Market segmentation and Targeting; Buyer behaviour; Consumer decision making process. Creating Customer Value, Satisfaction and Loyalty.

**Unit-3**

Product Decisions: Concept of a product; Classification of products; Major product decisions; Product line and product mix; Branding; Packaging and labeling; Product life-cycle: strategic implications; New product development and consumer adoption process.

Pricing Decisions: Factors affecting price determination; Pricing policies and Strategies

**Unit-4**

Promotion Decisions; Communication process; Promotion mix, advertising, personal selling, sales promotion, publicity and public relations; Determining advertising budget; Copy designing and its testing; Media selection; Advertising effectiveness; Sales promotion – tools and techniques. Distribution Channels and Physical Distribution Decisions: Nature, functions

and types of distribution channels; distribution channel intermediaries; Channel management decisions; Retailing and wholesaling. Decision – areas in the Management of Physical Distribution.

**SUGGESTED READINGS:**

1. Kotler, Keller, Koshy and Jha, Marketing Management-A South Asian Perspective, Pearson
2. Paul Baines; Chris Fill; Kelly Page and Piyush K Sinha. Marketing (Asian Edition). Oxford
3. V.S. Ramaswamy and S Namakumari. Marketing Management. Macmillan

**Third Semester**  
**Advanced Cost Accounting**  
**Paper Code: 21MCO23DB3**

**Time: 3 hours**  
**Max. Marks: 80**

**Course Outcomes:**

- CO1: To understand importance of cost accounting and financial accounting for preparing management accounting.
- CO2: Demonstrate knowledge about various financial decision based on management accounting.
- CO3: Better understanding of the variance concept.
- CO4: Understand the concept of cost-volume-profit.

**Note:** The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

**Unit-1**

Inventory system: turnover of material: ABC analysis; VED analysis; JIT, aims and objectives of JIT, Methodology in implementation of JIT, Impact of JIT on Production Price. JIT's effect on costing system.

Material Requirement Planning (MRP-I), aims, methodology, methods of Operations, Requirement for Implementation of MRPI, MRPI and Inventory Management. Zero Inventory system.

**Unit-2**

Manufacturing resource planning (MRP II), Evolution, essential elements. Enterprise resource planning (ERP), Lean Accounting, Back flush Costing, Conditions for adopting Back flush Costing, different types of back flush Costing, Accounting for Variances, disposition of variances, difficulties in backflush costing, backflush costing in JIT system.

**Unit-3**

Process Costing; Work in Progress, Inter process Profits, by Products and Joint Products. Uniform costing, Concept, Scope of Uniform costing, Need for Uniform Costing, Inter firm comparison, Need for Inter Firm Comparison. Requirements of an Inter firm Comparison scheme, Types of Comparison.

**Unit-4**

Cost records, Integral system, preparation of accounts under integral system. Non-integral system, preparation of accounts under non-integral system. Benefits and limitations of integral and non- integral systems.

**SUGGESTED READINGS:-**

1. Saxena and Vashishtha: Advanced Cost Accounting; Sultan Chand and Sons, Delhi.
2. Horngren Charles. T: Cost Accounting – A Managerial Emphasis. Pearson Publications, Delhi.
3. Ravi M. Kishore : Cost Management – Taxman Publications, Delhi.
4. Jain, S.P, K.L.Narang : Advanced Cost Accounting. Kalyani Publications, Delhi.

**Third Semester**  
**Disaster Management**  
**Paper Code : 21ENVO2**

**Time: 3 hours**  
**Max. Marks: 80**

**Note:**

1. Seven questions will be set in all.
2. Question No. 1 will be objective covering the entire syllabus & compulsory. The remaining six questions will be set with two questions from each unit. The candidate will be required to attempt five in total, Question I and four by selecting at least one from each unit.

**UNIT- I**

**Disaster-** Causes and phases of disaster, Rapid onset and slow onset disasters. Nature and responses to geo-hazards, trends in climatology, meteorology and hydrology. Seismic activities. Changes in Coastal zone, coastal erosion, beach protection. Coastal erosion due to natural and manmade structures.

**UNIT- II**

**Floods and Cyclones:** causes of flooding, Hazards associated with flooding. Flood forecasting. Flood management, Integrated Flood Management and Information System (IFMIS), Flood control. Water related hazards- Structure and nature of tropical cyclone, Tsunamis – causes and physical characteristics, mitigation of risks.

**UNIT- III**

**Earthquakes:** Causes and characteristics of ground-motion, earthquake scales, magnitude and intensity, earthquake hazards and risks, Volcanic land forms, eruptions, early warning from satellites, risk mitigation and training, Landslides.

**Mitigation efforts:** UN draft resolution on Strengthening of Coordination of Humanitarian Emergency Assistance, International Decade for Natural Disaster Reduction (IDNDR), Policy for disaster reduction, problems of financing and insurance.

**Reference Books:**

1. Bolt, B.A. Earthquakes , W. H. Freeman and Company, New York. 1988
2. Carter, N,W. Disaster Management: A Disaster Manager's Hand Book, Asian Development Bank, Manila. 1992
3. Gautam Ashutosh. Earthquake: A Natural Disaster, Ashok Publishing House, New Delhi. 1994
4. Sahni, P.and Malagola M. (Eds.).Disaster Risk Reduction in South Asia, Prentice-Hall of India, New Delhi. 2003.
5. Sharma, V.K. (Ed.). Disaster Management, IIPA, New Delhi. 1995.

6. Singh T. Disaster management Approaches and Strategies, Akansha Publishing House, New Delhi. 2006
7. Sinha, D. K. Towards Basics of Natural Disaster Reduction, Research Book Centre, New Delhi. 2006
8. Smith, K. Environmental Health, Assessing Risk and Reduction Disaster, 3<sup>rd</sup> Edition, Routledge, London. 2001 21.

**Fourth Semester**  
**COST ACCOUNTING STANDARDS AND REPORTING**  
**Paper Code: 21MCO24C1**

**Time: 3 hours**  
**Max. Marks: 80**

**Course Outcome:-**

- CO1: Demonstrate domain knowledge in Cost accounting standard, Generally accepted cost accounting principles, CAS need and statutory recognition.
- CO2: Better knowledge about the CAS, Cost auditor –appointment, eligibility, remuneration, rights and responsibilities etc.
- CO3: Understanding the Outlines of CAS, CAS-1, CAS- 3, CAS-6, CAS-7, CAS -10, CAS-11, CAS- 12 etc.
- CO4: Getting the deep knowledge about the Cost Audit, Cost accounting records

**Note:** The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

**Unit-I**

Institute of Cost Accountants of India: Introduction, objectives. Cost accounting standard board: Introduction, objectives and functions. Generally accepted cost accounting principles: introduction, conceptual framework, objectives, scope, nature of content and format, Cost Accounting Standards (CAS): need and statutory recognition of CAS. Overall recommendations of B. B. Goyal expert committee.

**Unit-II**

Outlines of CAS: Classification of cost (CAS-1), Overheads (CAS- 3), Material cost (CAS-6), Employee cost (CAS-7), Direct expenses (CAS -10), Administrative overheads (CAS-11), Repairs and maintenance cost (CAS-12), cost of service cost center (CAS – 13) , Selling and distribution overheads (CAS-15) ,Depreciation and amortization ( CAS – 16) , Research and development costs ( CAS-18) , joint costs (CAS-19).

Introduction, objectives, scope, definition and explanation of terms used, principles of measurement, assignment of cost, presentation and disclosure of CAS: capacity determination (CAS-2), cost of production for captive consumption (CAS-4), Determination of average (equalized) cost of transportation (CAS-5), cost of utilities ( CAS-8).

**Unit-III**

Introduction, objectives, scope, definition and explanation of terms used, principles of measurement, assignment of cost, presentation and disclosure of CAS: packing material cost (CAS-9), pollution control cost(CAS -14) , Interest and financing charges (CAS-17) , Royalty and technical know – how fee (CAS- 20) , Quality control ( CAS-21), Manufacturing cost (CAS-22).Latest amendments and development in CAS.

Cost auditor –appointment, eligibility, remuneration, rights and responsibilities, functions, appointing authorities.

**Unit-IV**

Cost Audit: nature, scope, advantages of cost audit, genesis of cost audit in India, types of cost audit, relevance of cost audit, usefulness of cost audit, difference between cost audit and cost investigation.

Cost audit standards : CAS 101 – planning on audit of cost statement, CAS -102 – cost audit documentation, CAS 103 – overall objectives of independent cost auditor , CAS -104

knowledge of business, its process and the business environment. Cost accounting records, general features of cost accounting records, companies (cost records and audit) rules 2014.

**SUGGESTED READINGS: -**

- 1 Cost and Management Audit, ICAI, New Delhi.
- 2 Cost and Management Accounting, ICAI, New Delhi.
- 3 Cost Management, SP Jain and Narang, Kalayani Publications, New Delhi.

**Fourth Semester**  
**Corporate Tax Planning and Management**  
**Paper Code: 21MCO24C2**

**Time: 3 hours**  
**Max. Marks: 80**

**Course Outcomes:**

- CO1: Students will know about the difference between Tax evasion, Tax avoidance, Tax planning and Tax management.
- CO2: Students will aware about the Income Tax Insensitive provided to the industrial undertakings established for the development of Infrastructure facilities and backward area.
- CO3: Student will learn about the provisions of Income Tax Act during taking of financial decisions.
- CO4: Student will gain with the provisions regarding various issues involved with the assets used in business.
- CO5: Student will become familiar with the provisions of Income Tax Act regarding assessment of corporate sector in India.

**Note:** The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

**Unit-I**

Corporation Tax: Meaning of tax, Tax evasion, Tax avoidance, Tax planning, Tax management, Need for tax planning, Precautions in tax planning, Limitations of tax planning. Tax planning for new business: Tax planning with reference to location, nature and different forms of organization of new business.

**Unit-II**

Tax provisions relating to free trade zones, infrastructure sector, backward areas. Tax issues relating to amalgamations: Meaning and types of amalgamation, Tax incentives of amalgamation to amalgamating company, amalgamated company and shareholders of amalgamating company. Tax planning with reference to amalgamation of companies.

**Unit-III**

Tax Planning and Financial Management Decisions: Tax Planning relating to capital structure decisions, Dividend policy, Inter corporate Dividends, Bonus share and Bonus debentures, Tax planning in respect of own or lease. Tax planning regarding Managerial Remuneration.

**Unit-IV**

Tax planning and Financial Management Decisions: Tax planning in respect of sale of assets used for scientific research, Make or buy decisions, Repair replace, Renewal or renovation of an asset, Shut down or continue decisions. Tax planning in respect of selling in domestic or foreign market . Tax planning in respect of Tax Incentives to Exporters.

***Suggested Readings:***

- 1. Corporate Tax Planning & Management by H.C. Mehrotra & S P Goel, Sahitya Bhawan, Agra*
- 2. Simplified Approach to Corporate Tax Planning & Management: Dr.GirirshAhuja & Dr. Ravi Gupta, Bharat Law House, New Delhi*

3. *Corporate Tax Planning & Management by V K Singhania & Moncia Singhania, Taxmann Publications, New Delhi.*
4. *Corporate Tax Planning & Management by Rajvee Puri & Puja Gaur, Nirupam Sahitya Sadan, Agra.*

**Fourth Semester**  
**Business Research Methods**  
**Paper Code: 21MCO24C3**

**Time: 3 hours**  
**Max. Marks: 80**

**Course Outcomes:**

CO1: Understand a general definition of research design.

CO2: Be able to identify the overall process of designing a research study from its inception to its report.

CO3: Students should be familiar with ethical issues in educational research, including those issues that arise in using quantitative and qualitative research.

CO4: Students should be familiar with how to write a good introduction to an educational research study and the components that comprise such an introduction.

CO5: Students should know the various types of quantitative sampling and which ones present the most rigorous approach to use.

**Note:** The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

**Unit-1**

Introduction to Business Research: Defining Research; Types of Research-Basic and Applied Research; Process of Research; Features of a Good Research Study; Research Applications in Business Decisions. Formulation of the Research Problem and Development of the Research Hypotheses: Problem Identification and definition; Process of Problem Identification; Developing a research proposal; Formulation of the Research Hypotheses.

**Unit-2**

Research Design: The Nature of Research Designs; Process of Formulation of Research Design; Classification of Research Designs: Exploratory, Two-tiered, Experimental and Descriptive Research Design for Hypothesis Testing or Experimental Research Studies: Concept and Classification of Experimental Designs; Validity in Experimentation; Factors affecting Internal Validity of Experiment; Factors affecting External Validity of Experiment; Methods to Control Extraneous Variables and Environments of Conducting Experiments.

**Unit-3**

Data Collection Methods: Classification of Data; Research Applications of Secondary and Primary Data; Secondary data sources and usage; Online data sources; Qualitative Method of Data Collection: observation method, Content Analysis, Focus Group Method, Personal Interview Method and Projective Techniques; Primary data collection methods questioning techniques, online surveys; Questionnaire Design Procedure.

Sampling Plan: Universe, Sample vs Census; Sample Frame and Sampling Unit; Sampling Design; Sampling Techniques; Sample size Determination; Sampling and Non- Sampling Errors.

**Unit-4**

Report Writing : Meaning, Functions and Types of Research Report, Steps of Planning Report Writing, Research Report Structure, Principles of Writing, Guidelines for Effective Documentation, Writing and Typing the Report, Research Briefings: Oral Presentation.

Presentation of Results: Descriptive Presentation, Graphic Presentation, Diagrams, Pictures and Maps, Tabular Presentation, Difficulties in Presentation.

**SUGGESTED READINGS: -**

1. Dr Deepak Chawla and Dr Neena Sondhi. Research Methodology-Concepts and Cases. Vikas
2. Hooda, R.P. Statistics for Business and Economics, Macmillan India, New Delhi.
3. S.N.Murthy and U Bhojanna. Business Research Methods. Excel
4. K.V. Rao. Research Methodology in Commerce and Management. Sterling
5. Donald R Cooper and Pamela S Schindler. Business Research Methods. McGraw Hill
6. Panneerselvam, R. Research Methodology. PHI
7. K.N. Krishnaswamy, AppalyerSivakumar and M. Mathirajan. Management Research Methodology. Pearson.
8. Dr V.P. Michael. Research Methodology in Management. Himalaya

**Fourth Semester**  
**Strategic Management**  
**Paper Code: 21MCO24DA3**

**Time: 3 hours**  
**Max. Marks: 80**

**Course Outcome:**

- CO1: Identify the forces impacting on corporate and business strategies.
- CO2: Be critically aware of factors involved in strategy making
- CO3: Assess the resources and constraints for strategy making in a business context
- CO4: Explain the importance of social, economic and political forces; and technological  
Investigate the impact of internationalization on strategy making
- CO5: Analyze strategic macro environmental issues, industry factors, impact on profitability and strategic positioning;

**Note:** The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

**Unit-I**

Strategic Management Process: Evolution of Strategic Management, Concept of Strategy, Level at which Strategy operates, Issues in Strategic decision making, Schools of thoughts of strategy formulation, Process of Strategic Management, Role of Strategists in the Process of strategic management. Establishment of Strategic Intent; Hierarchy of Strategic Intent vision. Mission Statements – Process of envisioning, Formulation and Communication of Mission Statements; Setting of Goals and Objectives; Identification of Key Success Factors..

**Unit –2**

Environment and Organisational Appraisal: Concept of Environment and its components, Environmental Scanning and Appraisal; Organisational appraisal- its dynamics, Considerations, Methods and Techniques. Structuring Organisational Appraisal; SWOT Analysis. Strategy Formulation: Corporate level Strategies; Grand Strategies, Stability Strategies, Expansion Strategies, Retrenchment Strategies, Combination Strategies, Corporate Restructuring; Business level Strategies and Tactics

**Unit-3**

Strategic Analysis and Choice: The Process of Strategic Choice, Corporate Level Strategic Analysis, Business Level Strategic Analysis, Subjective Factors in Strategic Choice, Contingency Strategy, Strategic Plan. Strategy Implementation: Inter relationship between formulation and Implementation, Aspects of Strategic Implementation, Project Implementation, Procedural Implementation, Resource Allocation; Strategy and Structures: Structural Considerations, Structures for Strategies; Organisational Design and Change.

**Unit-4**

Behavioural Implementation: Leadership Implementation, Corporate Culture, Corporate Politics and Use of Power, Personal values and Business Ethics. Functional Implementation: Functional Strategies, Functional Plans and Policies, Marketing Plans and Policies, Financial Plans and Policies, Personnel Plans and Policies, Operations Plans and Policies. Strategic Evaluation and Control: Overview of Strategic Evaluation and Control, Techniques of Strategic Evaluation and Control.

**SUGGESTED READINGS:-**

1. Bhattachary, S.K. and N. Venkataramin: Managing Business Enterprises: Strategies, Structures and Systems, Vikas Publishing House , New Delhi.
2. Budhiraja, S.B. and M.B. Athreya: Cases in Strategic Management, Tata McGraw Hill, New Delhi.
3. Christensen, C. Ronald, Kenneth R. Andrews, Joseph L. Bower, Richard G. Hamermesh, Michael E. Porter: Business Policy: Text and Cases, Richard D. Irwin, Inc., Homewood, Illinois.
4. Coulter. Mary K: Strategic Management in Action, Prentice Hall, New Jersey.

**Fourth Semester**  
**International Business Environment**  
**Paper Code: 21MCO24DB1**

**Time: 3 hours**  
**Max. Marks: 80**

**Course Outcomes:**

- CO1: Will enable the students understand the meaning, nature and importance of international International Business and Environment
- CO2: Will acquaint the students with the International Economic Cooperation and Agreements, SAARC, SAPTA, Indo-Lanka Free Trade Agreements, NAFTA.
- CO3: Will help students to gain understanding pertaining to IMF, WB, ADB, UNCTAD, IMODO and WTO.
- CO4: Will enable the students to acquaint with various international capital and money market instruments.

**Note:** The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

**Unit-1**

International Business and Environment: Meaning, Nature, significance, dimensions, types Level of International Business and its Environment; Business Environment and strategic decisions: Geographic, Economic, political, Demographic, Social/Cultural and Regulatory Framework.

**Unit-2**

International Economic Cooperation and Agreements; Regional Economic Integration (Trade Blocks); Integration, Customs-Union, European Union, Indo-Eu Trade, Euro, south – south cooperation (SAARC, SAPTA, Indo-Lanka Free Trade Agreements, NAFTA. International commodity Agreements; Generalised and Global systems of Trade Preferences (GSP & GSTP); International Trade and Investment Theories.

**Unit-3**

International Economic Institutions: IMF, WB, ADB, UNCTAD, IMODO and WTO Multi-Fibre Arrangement (MFA); International Trade and Payments (Protectionism, Barriers: Tariff & Non-Tariff); State-Trading, Foreign-Trade Policy; Global Sourcing, BOPs, BOT and Indian scene.

**Unit-4**

Foreign Exchange Market: Types of Exchange Rates,. Participation in Foireign Exchange Market, types of foreign Exchange Market, ER Quotas. Determination of Foreign Exchange Rates; Futures, Options and Swap-Operations, Arbitrage, convertibility of Rupee. ERArrangements in India.

**Suggested Readings:-**

- 1 Bhattacharya, B :Going International Response Strategies for Indian Sector, Wheeler Pub. Co.New Delhi.
- 2 Black and Sundaram : International Business Environment , Prentice Hall, New Delhi.
- 3 Buckley , Ardin : The Essence of International Money, Prentice Hall, New Delhi.
- 4 Daniels,John D and Lee H Radebaugh : International Business: Environment, and Operations, Readings.

- 5 Letiche , John M :International Economics Policies and Theoretical Foundations, Academic Press, New York.
- 6 Sodersten, B.O :International Economics, Macmillan , Landon.
7. Rao, P. Subha, International Business , Himalaya Pub. House, Mumbai.

**Fourth Semester  
International Marketing  
Paper Code: 21MCO24DC2**

**Time: 3 hours  
Max. Marks: 80**

**Course Outcome:**

- CO1: To know the concept of International Marketing, problems in international marketing and ways to be international.
- CO2: To understand the external marketing environment and different International market entry strategies.
- CO3: To be familiar with different techniques of foreign market selection, their segmentation, positioning.
- CO4: How to make successful International Marketing Plan, Organising and controlling, evaluating the Impact of globalisation.
- CO5: To learn the New Product planning & development, branding, Packaging and labelling, Pricing Decisions and strategies.

**Note:** The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

**Unit-1**

Introduction to International Marketing: Nature and significance; Complexities in international marketing; Transition from domestic to transnational marketing; International market orientation – EPRG framework; International market entry strategies.

International Marketing Environment: Internal environment; External environment - geographical, demographic, economic, socio-cultural, political and legal environment; Impact of environment on international marketing decisions.

**Unit-2**

Foreign Market Selection: Global market segmentation; Selection of foreign markets; international positioning. International Marketing Planning, Organising and Control: Issues in international marketing planning; International marketing information system; Organising and controlling International marketing operations.

Emerging Issues and developments in international marketing: Ethical and social issues; International marketing of services; Information technology and international marketing; Impact of globalisation;

**Unit-3**

Product Decisions: Product planning for global markets; Standardization vs. product adaptation; New product development; Management of international brands; Packaging and labeling; Provision of sales related services. Pricing Decisions: Environmental influences on pricing decisions; International pricing policies and strategies.

**Unit-4**

Promotion Decisions: Complexities and issues; International advertising, personal selling, sales promotion and public relations. Distribution Channels and Logistics: Functions and types of channels; Channel; selection decisions; Selection of foreign distributors\agents and managing relations with them; International logistics decisions

**SUGGESTED READINGS:-**

1. Czinkota, M.R.: International Marketing, Dryden Press, Boston.
2. Fayerweather, John: International Marketing, Prentice Hall, New Delhi.
3. Jain, S.C: International Marketing, CBS Publications, New Delhi.
4. Keegan, Warren J : Global Marketing Management, Prentice Hall, New Delhi.
5. Onkvisit, Sak and John J.Shaw: International Marketing : Analysis and Strategy, Prentice Hall, New Delhi.
6. Paliwoda, S.J(ED):International Marketing, Reader, Routledge, London.
7. Paliwoda,Stanley J:The Essence of International Marketing, Prentice Hall, New Delhi.
8. Sarathy, R and V Terpstra: International Marketing, Dryden Press, Boston.
9. Vsudeva P.K., International Marketing; Excel Books, New Delhi