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.
There shall be a University examination at the end of each semester.

Details of the scheme of examination are as given below:

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Course</th>
<th>Duration</th>
<th>No. of papers per semester</th>
<th>Maximum Marks of Per Semester</th>
<th>No. of Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>M.I.B</td>
<td>I &amp; II</td>
<td>6+1</td>
<td>700</td>
<td>52 (26+26)</td>
</tr>
</tbody>
</table>

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 1/2 (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 ï¿½ 5 Marks
   ii. Attendance ï¿½ 5 marks
   iii. Internal Test ï¿½ 20 Marks

(The test shall be for 1 1/2 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.
(v) The Departmental Council / College / Centre may decide to give test/seminar to candidates who absent themselves for the above, only if the Council is convinced that the absence of 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 \((7 \times 2 = 14)\)

**Section – B:**
Answer any Four Questions out of Six. Each Question Carries Five Marks \((4 \times 5 = 20)\)

**Section – C:**
Answer any Three Questions out of Five. Each Question Carries Twelve Marks \((3 \times 12 = 36)\)

9. **Internship Training:**
Each student will select one business unit – 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
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 alphaĭ 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 alphaĭ sign grade. An eight point grading system, alphaĭ sign grade as described below shall be adopted.

<table>
<thead>
<tr>
<th>Classification</th>
<th>Grade Points</th>
<th>Cumulative Grade</th>
</tr>
</thead>
<tbody>
<tr>
<td>First Class with Distinction</td>
<td>70% and above (A+, A++ or O)</td>
<td>A+</td>
</tr>
<tr>
<td>First Class</td>
<td>60% and above but less than 70% (A)</td>
<td>A</td>
</tr>
<tr>
<td>High Second Class</td>
<td>55% and above but less than 60% (B+)</td>
<td>B+</td>
</tr>
<tr>
<td>Second Class</td>
<td>50% and above but less than 55% (B)</td>
<td>B</td>
</tr>
<tr>
<td>Pass Class</td>
<td>40% and above but less than 50% (C)</td>
<td>C</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Grade Point Average</th>
<th>&lt;4</th>
<th>4-&lt;5</th>
<th>5-&lt;5.5</th>
<th>5.5-&lt;6</th>
<th>6-&lt;7</th>
<th>7-&lt;8</th>
<th>8-&lt;9</th>
<th>9-10</th>
</tr>
</thead>
<tbody>
<tr>
<td>Alpha-Sign Grade</td>
<td>D</td>
<td>C</td>
<td>B</td>
<td>B+</td>
<td>A</td>
<td>A+</td>
<td>A++</td>
<td>O</td>
</tr>
</tbody>
</table>

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)**

<table>
<thead>
<tr>
<th>Papers</th>
<th>P1</th>
<th>P2</th>
<th>P3</th>
<th>P4</th>
<th>P5</th>
<th>P6</th>
<th>P7</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Max. marks</td>
<td>100</td>
<td>100</td>
<td>100</td>
<td>100</td>
<td>100</td>
<td>100</td>
<td>100</td>
<td>700</td>
</tr>
<tr>
<td>% Marks Obtained</td>
<td>77</td>
<td>73</td>
<td>58</td>
<td>76</td>
<td>64</td>
<td>66</td>
<td>82</td>
<td>496</td>
</tr>
<tr>
<td>Grade Points Earned (G.P)</td>
<td>7.7</td>
<td>7.3</td>
<td>5.8</td>
<td>7.6</td>
<td>6.4</td>
<td>6.6</td>
<td>8.2</td>
<td>-</td>
</tr>
<tr>
<td>Credits for the Course (C)</td>
<td>4</td>
<td>4</td>
<td>4</td>
<td>4</td>
<td>4</td>
<td>4</td>
<td>2</td>
<td>26</td>
</tr>
<tr>
<td>Total GPW = GP x C</td>
<td>30.8</td>
<td>29.2</td>
<td>23.2</td>
<td>30.4</td>
<td>25.6</td>
<td>26.4</td>
<td>16.4</td>
<td>182</td>
</tr>
</tbody>
</table>
Semester Aggregate Marks: \( \frac{496}{700} = 70.86\% \)

Classification of Result: First Class with Distinction

GPA shall then be computed by dividing the total GPW of all the courses of study by the total credits for the semester:

\[ \text{GPA} = \frac{\text{Total GPW}}{\text{Total Credits}} = \frac{182}{26} = 7.0 \]

Semester Alpha Sign Grade: A+

ILLUSTRATION 2 (24 Credits)

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

Semester Aggregate Marks: \( \frac{466}{600} = 77.67\% \)

Classification of Result: First Class with Distinction

GPA = Total GPW / Total Credits = \( \frac{186.4}{24} = 7.77 \)

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 1

<table>
<thead>
<tr>
<th>Semester</th>
<th>I</th>
<th>II</th>
<th>III</th>
<th>IV</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Marks per Semester</td>
<td>700</td>
<td>700</td>
<td>600</td>
<td>600</td>
<td>2600</td>
</tr>
<tr>
<td>Total Marks Secured</td>
<td>496</td>
<td>560</td>
<td>466</td>
<td>510</td>
<td>2032</td>
</tr>
<tr>
<td>Semester GPA</td>
<td>A+</td>
<td>A++</td>
<td>A+</td>
<td>A++</td>
<td>-</td>
</tr>
<tr>
<td>Semester Credits</td>
<td>26</td>
<td>26</td>
<td>24</td>
<td>24</td>
<td>100</td>
</tr>
<tr>
<td>Semester GPW</td>
<td>182</td>
<td>208</td>
<td>186.5</td>
<td>204</td>
<td>822.9</td>
</tr>
</tbody>
</table>

Aggregate Percentage of Marks = \( \frac{2032}{2600} = 78.15\% \)

Classification of Result: First Class with Distinction

Cumulative Grade Point Average (CGPA) = Total of Semester GPW / Total Credits for the programme = \( \frac{780.5}{100} = 7.805 \)

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 / Practical's / 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.
13.5 There shall be no minimum in respect of internal assessment.

13.6 A Candidate who fails in any of the unit / project work / Project Report / dissertation / viva-voce shall reappear in that unit / 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.
17. POWER TO REMOVE DIFFICULTIES

(1) If any difficulty arises in giving effect to the provisions of these regulations, the Vice-Chancellor may by order make such provisions not inconsistent with the Act, Statutes, Ordinances or other 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.
<table>
<thead>
<tr>
<th>Paper</th>
<th>Subjects</th>
<th>Instruction Hrs/Week</th>
<th>Duration of Exam (Hrs)</th>
<th>Marks</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>IA</td>
<td>Exam</td>
</tr>
<tr>
<td>I SEMESTER M.I.B (MASTER OF INTERNATIONAL BUSINESS)</td>
<td></td>
<td></td>
<td></td>
<td></td>
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</tr>
<tr>
<td>1.1</td>
<td>India’s Foreign Trade Policy</td>
<td>4</td>
<td>3</td>
<td>30</td>
<td>70</td>
</tr>
<tr>
<td>1.2</td>
<td>International Trade &amp; Environment</td>
<td>4</td>
<td>3</td>
<td>30</td>
<td>70</td>
</tr>
<tr>
<td>1.3</td>
<td>Multi Cultural Management</td>
<td>4</td>
<td>3</td>
<td>30</td>
<td>70</td>
</tr>
<tr>
<td>1.4</td>
<td>Global Legal Environment</td>
<td>4</td>
<td>3</td>
<td>30</td>
<td>70</td>
</tr>
<tr>
<td>1.5</td>
<td>Global Resources</td>
<td>4</td>
<td>3</td>
<td>30</td>
<td>70</td>
</tr>
<tr>
<td>1.6</td>
<td>Foreign Language (European - I)</td>
<td>4</td>
<td>3</td>
<td>30</td>
<td>70</td>
</tr>
<tr>
<td>1.7</td>
<td>SOFT CORE Communication Skills</td>
<td>3</td>
<td>3</td>
<td>30</td>
<td>70</td>
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<td></td>
<td></td>
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<tr>
<td></td>
<td>I SEMESTER TOTAL OF CREDITS</td>
<td></td>
<td></td>
<td>26</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Paper</th>
<th>Subjects</th>
<th>Instruction Hrs/Week</th>
<th>Duration of Exam (Hrs)</th>
<th>Marks</th>
<th>Credits</th>
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<td>IA</td>
<td>Exam</td>
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<td>II SEMESTER M.I.B (MASTER OF INTERNATIONAL BUSINESS)</td>
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<tr>
<td>2.1</td>
<td>WTO &amp; Trading Blocks</td>
<td>4</td>
<td>3</td>
<td>30</td>
<td>70</td>
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<td>2.2</td>
<td>International Financial Institutions &amp; Markets</td>
<td>4</td>
<td>3</td>
<td>30</td>
<td>70</td>
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<td>Management Information Systems</td>
<td>4</td>
<td>3</td>
<td>30</td>
<td>70</td>
</tr>
<tr>
<td>2.4</td>
<td>Impex Procedures &amp;Documentation</td>
<td>4</td>
<td>3</td>
<td>30</td>
<td>70</td>
</tr>
<tr>
<td>2.5</td>
<td>Research Methodology</td>
<td>4</td>
<td>3</td>
<td>30</td>
<td>70</td>
</tr>
<tr>
<td>2.6</td>
<td>Foreign Language (European - II)</td>
<td>4</td>
<td>3</td>
<td>30</td>
<td>70</td>
</tr>
<tr>
<td>2.7</td>
<td>SOFT CORE Asian Business Economies</td>
<td>3</td>
<td>3</td>
<td>30</td>
<td>70</td>
</tr>
<tr>
<td></td>
<td></td>
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<td></td>
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<td></td>
</tr>
<tr>
<td></td>
<td>II SEMESTER TOTAL OF CREDITS</td>
<td></td>
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### III SEMESTER M.I.B (MASTER OF INTERNATIONAL BUSINESS)

<table>
<thead>
<tr>
<th>Paper</th>
<th>Subjects</th>
<th>Instruction Hrs/Week</th>
<th>Duration of Exam (Hrs)</th>
<th>Marks</th>
<th>Credits</th>
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<tr>
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<td>Forex Management</td>
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<td>30</td>
<td>70</td>
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<td>3.2</td>
<td>International HRM</td>
<td>4</td>
<td>3</td>
<td>30</td>
<td>70</td>
</tr>
<tr>
<td>3.3</td>
<td>International Marketing</td>
<td>4</td>
<td>3</td>
<td>30</td>
<td>70</td>
</tr>
<tr>
<td>3.4</td>
<td>International Operations, Logistics &amp; Supply Chain Management</td>
<td>4</td>
<td>3</td>
<td>30</td>
<td>70</td>
</tr>
<tr>
<td>3.5</td>
<td>Foreign Language - Japanese</td>
<td>4</td>
<td>3</td>
<td>30</td>
<td>70</td>
</tr>
<tr>
<td>3.6</td>
<td>Open Elective</td>
<td>4</td>
<td>3</td>
<td>30</td>
<td>70</td>
</tr>
<tr>
<td>3.7</td>
<td>Internship Project Report</td>
<td>--</td>
<td>--</td>
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**III SEMESTER TOTAL OF CREDITS**: 26

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

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**IV SEMESTER TOTAL OF CREDITS**: 26

**Open Elective**
- Income Tax
- Finance and Banking
3.1 FOREX MANAGEMENT

Objective:
1. To expose the students to acquire 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, types of transactions and settlement dates, exchange rate quotations and arbitrage, arbitrage with and without transaction costs, swaps and deposit markets, option forwards, forward swaps and swap positions, 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, interest rate futures, foreign currency options, option pricing models, hedging with currency options, futures options, innovations.

Module -3:
Foreign Exchange rates: Meaning & Determination-Exchange rate forecasting; Mint par Parity theory; Purchasing Power Purity 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, hedging, speculation and management of transaction exposure, using forward markets for hedging, hedging with money market, currency options and currency futures, internal hedging strategies, speculation in foreign exchange and money markets.

Module - 5:
Management of interest rate exposure, nature and measurement, forward rate agreements (FRA’s), interest rate options, caps, floors and collars, cap and floors on interest rate futures, some recent innovations, financial swaps.

Books for Reference:
International HRM

Objectives:
1. To expose students to issues in International Human Resources Management
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 – US, India, China, Japan and Europe

Module 2:
Staffing & Training and Development Strategies in MNC’s – 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 including international assignments

Module 3:
International Performance Management & Compensation and Benefits Administration – 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 – 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:
2. Peter J. Dowling and Denice E. Welch, International Human Resource Management, Thomshon Learning
OBJECTIVES:
1. To equip the students to strategic 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 i.e., 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 i.e., 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.


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:
4. F. Cheruilam : International Trade and Export Management, HPH.
8. Trapestra: International Marketing.
9. B.S. Rathod: Export Marketing, HPH.
11. Keegan : Global Marketing Management. PHI.
12. Paliwode : The Essence of International Marketing, PHI.
OBJECTIVE
1. To make students to get exposed to international operations
2. To make students to understand the linkages of logistics and supply chain management to international operations

Module -1
Intro to international trade - global trends - Indian participation in global trade - impact of taxation on international trade - types of exporters - importers - regulatory frame work of India for creating trade environment - 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..) - containerization - 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 - ULD, IATA ROLES.

Module -4
Role of ports - ICD, CFS, CY, - importance of warehousing in international operation - FTW, - DGS role- revenue models of ports - Indian scenario - future of Indian coastal 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 - a brief outlook on application/utilization/closure of the schemes - its impact on logistics and supply chain management Realization of payments - methods of payment - process and importance - EBRC - various risk management in international trade - like foreign exchange, commercial, and marine risks.

Books for Reference
2. UNCTAD report on maritime trade
3. Foreign trade policy, procedures announced by DGFT.
2. Dai 2 ka: Mōichido onegaishimasu  
Kyōshitsu no koto o hanashimasu  
  • ______san imasu ka  
  • Kōe kudasai / Itte kudasai  
  • ______tte dō ni imasen te dōiu imi desu ka

3. Dai 3 ka: Jibun no koto o kantan ni hanashimasu  
  • Hajimemashite, ______desu. Dō 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 shī 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 ryōri o ēnasu  
Hirugohan o doko de issho ni taberu ka tomodachi to hanashimasu  
Fā-sutofu-ddo no mise de kantan no chīmon o shimasu  
  • Suki na ryōri wa nan desu ka  
  • Kyōwa doko de tabemasu ka  
  • Ano mise wa oishī desu  
  • Sumimasen, ko-hi- hitotsu kudasai

7. Dai 7 ka: Heya ga mittsu arimasu  
Donna ie ni sunde iru ka ēnasu  
le ni nani ga aru ka ēnasu  
Tomodachi o ie ni shōai 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: Ōheya desu ne  
Mono o doko ni oku no o tetsudaimasu/ tanomimasu  
ō o hōmon shimasu/ Ō ni tomodachi o mukaemasu
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:

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

3rd 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]
11. Write an essay in English on (for example) Japanese work culture [5]
4.1 INTERNATIONAL ACCOUNTING

Objectives:
1. To provide an understanding to 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 segmental reporting - foreign exchange risk management- transfer pricing.

Module - 4:
International Financial Statement Analysis :Introduction need for analysis techniques of analysis prospective analysis factors affecting financial analysis access, reliability, language and terminology barriers, timeliness of information, foreign currency issues, formats.

Module - 5:
IFRS an Overview: Structure of IFRS foundation and IASB Standard setting process IFRS Standards issued till date differences between US GAAP and IFRS and their adoption.

Books for Reference:
10. Shirin Rathore: International Accounting, Prentia Hall, India.
OBJECTIVES:
1. To expose students to the area of International Strategic Management
2. To enable students to apply the above knowledge to the management of an International Business

MODULE – 1:
Concept of MNCs – Emergence and growth of MNCs – Process of Internationalisation – Types of MNCs – Factors behind growth of MNCs – Problems and benefits from MNCs – Special problems of MNCs and developing countries.

MODULE – 2:


MODULE – 3:
Strategic planning in MNCs – Concept of Strategic Planning – Need – Focus modes – Planning for expansion – Planning for competitive advantage and market leadership – Planning for core competence – Environmental scanning and planning – Case studies.

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

MODULE – 4:

BOOKS FOR REFERENCE:
ADVANCED E-BUSINESS

This course will provide an analytical 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

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

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

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

REFERENCE BOOKS:
6. Dr.Pandey , Saurabh Shukla E-commerce and Mobile commerce Technologies , Sultanchand ,2011
8. Mobile Commerce: Technology, Theory, and Applications - Idea Group Incorporation, UK
4.4 Foreign Language - Japanese

1. Dai 10 ka: Itsu ga īdesu ka
Pa-ti- wa itsu ga īdesu ka
Tanjōbi o omedetō

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 dōka ēnasu
Tomodachi to issho ni dekakeru ka dōka hanashimasu
Bunka: Nihon no kisetsu no Ibento / Nihon no shukusajitsu
Sumo, mini ikimasu ka
(Matsuri wa) itsu desu ka
Issho ni mi ni ikimasen ka

4. Dai 13 ka: Dōyatte ikimasu ka
Takushi- ni note memo o misete ikisaki o ēnasu
Mokuteki made dōyatte iku ka hanashimasu
Hoteru made onegaishimasu
Ikura desu ka. I/ka-do de ēdesu ka
Koko kara k/kowski de kaemasu ka

5. Dai 14 ka: Yī mei na otera desu
Chizu o minagara mokutekichi made dōyatte 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: Kawaō
Kaitai mono ni tsuite hanashimasu
Hoshōmono ga doko de kaeru ka hanashimasu
Ehagaki, dare ni agemasu ka
Tomodachi ni nani o agemasu ka
KawaōT shatsu wa doko de kaemasu ka

7. Dai 16 ka: Kore kudasai
Mise ni aru mono nit suite dōmonou ka ēnasu
Mise de kaimono o shimasu
Nani ga hoshōdesu
S saizu, arimasu ka
Motto yasui no, arimasu ka
Hoka no iro, arimasu ka
Kite mite mo ōdesu ka

8. Dai 17 ka: Tanoshikatta desu
Mijikai burogu o kakimasu
Yasumi ni nani o shita ka hanashimasu
Dōomotta ka kantan ni ōnasu
Yasumi no hi nani o shimasu ka
  • Yasumi wa dōdeshita ka
  • Mata ikimasu ka

9. Dai 18 ka: Tsugi wa Kyō ni ikitai desu
Kantan na E me-ru o kakimasu
Ryokō no toki nani o shita ka hanashimasu
Tsugi no ryokō wa doko ni ikitai ka ōnasu
Bunka: Nihon no kankōchi
  • Tokyōde nani o shimashita ka
  • Kabuki wa dōdeshita ka
  • Tsugi wa doko ni ikitai desu ka

Textbook:

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
4th 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]
11. Write an essay in English on Japanese (for example) business manners [5]
ELECTIVE SUBJECT
6 a. INCOME TAX

To expose the students to the various provisions of the Income Tax Act, 1961 relating to computation of income relating to individual assesses only.

Unit 1: INTRODUCTION TO INCOME TAX

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

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


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

Unit 2: INCOME FROM SALARY


Unit 3: INCOME FROM HOUSE PROPERTY

Basis of Charge - Deemed Owners - Exempted Incomes from House Property - Composite Rent - Annual Value - Determination of Annual Value - Treatment of Unrealized Rent - Loss due to Vacancy - Deductions from Annual Value - 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 - Law and Practice, SahityaBhavan Publication.
3. Dr. Vinod K. Singhania: Direct Taxes - Law and Practice, Taxmann publication.
6. Dr. V. Rajesh Kumar and Dr. R. K. Sreekantha: Income Tax I and II, Vittam Publications.
ELECTIVE SUBJECT
FINANCE AND BANKING

To expose the students to Finance 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 i Features - Players of Primary Market. Shares, debentures i meaning, features. Stock market operations treading, clearance and settlement procedures. Types of Investments i Stock and Shares, real estate, mutual funds, post office, insurance i 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 i 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 i Meaning & Definition i Features - Parties i Crossing of cheques i types of crossing. Endorsements i Meaning i Essentials i 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.
12. World Resouces and Trade, Khanna and Gupta.