# MBA – IB Syllabus

## Semester II

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<td>Accounting for Managerial Decision</td>
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<td>SMI 2202</td>
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<td>SMI 2203</td>
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<td>SMI 2204</td>
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<td>SMI 2205</td>
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SMI 2201  ACCOUNTING FOR MANAGERIAL DECISIONS

Objectives:
The objective of this course is to make students aware about the accounting concepts, tools and techniques for managerial decisions.

Module: I

Module: II

Module: III

Module: IV

Module: V

Suggested Readings

1. Bhattacharya S K and Dearden J. Accounting for Management: Text and Cases
2. Hingorani N. L. and Ramanathan A R. Management Accounting
5. S P Gupta. Management accounting
7. S P Jain & K L Narang. Cost Accounting
8. Charles T Horngren and others. Cost Accounting – a Managerial Emphasis
9. Khan M Y & Jain P K. Management Accounting
10. Pandey I. M: Management Accounting
SMI 2202 FINANCIAL MANAGEMENT

Objectives
The purpose of this course is to acquaint the students with the broad framework of financial decision making in a business unit.

Module I:
Aims and objectives of Financial Management; Financial Analysis and control.

Module II
Cost-Volume-Profit Analysis, Operating and financial Leverage.

Module III:
Time Value of Money; Investment and Capital Structure Decision; Instruments of Long Term Finance; cost of Different Sources of Raising capital; Weighted Average cost of capital.

Module IV:
Methods of capital budgeting, Optimum Capital Structure; Valuation and rates of Return.

Module V:
Short-term Financing Investments; Management of Working Capital – cash Receivables and Inventory management, Internal Financing and Dividend Policy.

Suggested Readings


The list of cases and specific references including recent articles will be announced in the class at the time of launching of the course.
SMI 2203 INTERNATIONAL ECONOMICS

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

Module I:
International Trade: Theories of foreign trade – absolute and comparative advantage theories; Modern theory of trade – Hecksher-Ohlin theory; Terms of trade; Theory of international trade in services; Balance of payments and adjustment mechanism.

Module II:
Commercial Policy Instruments: Tariffs, quotas, anti dumping/countervailing duties; Technical standards; Exchange controls and other non-tariff measures.

Module III:
Trends in World Trade: Direction and composition of world trade - India’s Foreign Trade and Policy: Direction and composition of India’s foreign trade; Export – Import policy; Export promotion and institutional set – up; Deemed exports; Rupee convertibility; Indian joint ventures abroad; Project and consultancy exports.

Module IV:
Instruments of Export Promotion: Export assistance and promotion measures; EPCG scheme; Import facilities; Duty exemption schemes; Duty drawback; Tax concessions; Marketing assistance Role of export houses, trading houses and state trading organisations; EPZs and SEZs

Module V:
Foreign Investment Policy: Policy and framework for FDI in India; Policy on foreign collaborations and counter trade arrangements; Indian joint ventures abroad; Project and consultancy exports.

Suggested Readings:
Committee on Export strategy; Ministry of Commerce, Govt. of India.
Economic survey Ministry of Finance, Govt. of India, various issues
Import and Export Policy Ministry of Commerce, Govt. of India, various issues
Nabhi’s Exporters Manual and Documentation, Nabhi publication, New Delhi
Varshney R.L. and B. Bhattacharya International Marketing Management, Sultan Chand & Sons, New Delhi
SMI 2204 INTERNATIONAL BUSINESS ENVIRONMENT

Objectives
The primary objective of this course is to enable the student to understand and scan the business environment. He is to be equipped with an understanding of the existing and emerging domestic and global trends so as to be in a position to analyse opportunities and take decisions in the context of the globalisation of the world economy.

Module I:

Module II:

Module III:
Global Competitiveness and Globalisation: Competitive advantage of nations—Globalisation: meaning and dimensions—impact on developing countries—Role of MNCs—Globalisation of Indian business—Globalisation with social responsibility—Environmental issues—International economic gap and the New International Economic Order.

Module IV:

Module V:
Government policy towards Foreign Capital and Foreign Collaborations: Recent world trade and foreign investment trends—India’s foreign trade and Balance of Payments position—Export promotion and EXIM policy 2002-7.

Suggested Readings
7. Govt.of India: Economic Survey
8. World Bank: World Development Report

The list of cases and specific references including recent articles and reports will be announced in the class at the time of launching of the course.
Objective
The objective of this course is to expose the participants to the application of marketing principles to the international marketing environments and to the different foreign market entry and operating strategies.

Module I:
Introduction to International Business; - why go international? - Special problems/features of international marketing vis-à-vis domestic marketing;- stages and internationalisation international marketing orientations. Trade in services.

Module II:
Market analysis and selection - market entry and operating strategies-exporting licensing; contract manufacturing; foreign assembly; foreign production; joint ventures; production in free areas; third country location; countertrade; strategic alliance.

Module III:
International market segmentation and market coverage strategies – differentiated marketing; undifferentiated marketing; concentrated marketing; niche marketing -product strategies; international marketing and PLC; pricing strategies.

Module IV:
Promotion strategies - distribution strategies - international marketing organisation; export department; subsidiary; foreign branches/offices global organisation.

Module V:
Seminar on foreign market/product export –and cases

Suggested Readings
Cateora, Philip : International Marketing (Richard D Irwin)
Keegan, J. Warram : Global Marketing Management (Prentice Hall of India)
Sak Onkvisit and John J.Shaw: International Marketing (Prentice Hall of India)
Kripalani V.H. : International Marketing (Prentice Hall of India)
J.P. Jeannet and Hennessy : Global Marketing Strategies
Majaro, Simon : International Marketing (George Atten & Unwin)
Jain S.C. : International Marketing Management (CBS Publishers and Distributors)
SMI 2206 E-BUSINESS

Objective
The objective of the course is to acquaint the students with E-Business in competing International markets.

Module - I

Module - II

Module - III

Module IV

Module V

Suggested Readings
2. Carpenter Phil e Brands, HBS Press, Boston, 2000
3. Keen, Peter and Mark McDonald The e-Process Edge, Delhi, Tata McGraw-Hill , 2000
Objective
The objective of this course is to give a clear understanding of the foreign trade policies, regulations and the procedures of export/import operations.

Module I

Exim Policy; Categories of exporters; Foreign Trade (Development & Regulation) Act; pre-shipment inspection and quality control.

Module II

Export promotion – organisations and schemes.

Module III

Procedural requirements to become an exporter; processing of export order; export documentation, customs formalities.

Module IV

Payment terms, Inco-terms, financing of foreign trade; risk insurance.

Module V

Realising payments for exports; import policies and procedures

Suggested Readings

Govt. of India : Export-Import Policy
Poras Ram : Export-what, where & how
Nabhi’s : Export-Import policy and procedures
Global Business Press : Pepsi Handbook of Indian Exports
Shiva Ramu : Export Management
SMI 2208 MANAGEMENT SCIENCE

Objectives
The Objectives of this course is to develop an understanding of basic management science techniques and their role in managerial decision-making.

Module 1
Management science basic concepts process and role in decision making. Decision theory, decision tree. Game theory.

Module 2
Linear programming, - graphical and simplex method, sensitivity analysis. Integer programming – branch and bound algorithm.

Module 3
Assignment and transportation models. Markov chain model

Module 4
Queuing theory, techniques, single server models. Sequencing

Module 5
Simulation technique – Monte Carlo technique. Network modeling – PERT and CPM.

Suggested Readings

4. Narag A S Linear Programming and Decision Making New Delhi, Sultan Chand, 1995

The list of cases and specific references including recent articles will be announced in the class at the time of launching of the course.