

St. Joseph College of Commerce  
Under -Graduation Department  
Bangalore

**Lesson plan**

Class: V Sem BCom (IB))

Subject Code: EL 15 IB 605

Subject Name: Global Financial Management

Lecture Hours: 60

**Objective:**

- (1) To provide students with an idea of International financial agencies, their roles and contribution to International business.
- (2) To familiarize students about the various International Investment avenues and modes of International financing

**BOOKS FOR REFERENCE:**

1. Maurice D. Levi: International Finance-The markets and financial management of Multinational business, Tata McGraw Hill.
2. Buckley,A, multinational finance, Pearson education
3. Frederick, D.S. Choi and G. Mueller: International Accounting, Englewood cliffs, Prentice Hall.
4. Dr. Sanjeev Kumar, Systematic approach to Indirect taxes

Sl. No	UNIT & OBJECTIVES	No. of Lecture Hours	Methodology/pedagogy	Evaluation
<b>Module 1</b>	<b>Introduction to global finance</b>			
1	Meaning, classification, Importance of International trade	1	PPT's lecture method, videos example	Discussion MCQ
2	Differences between International trade and International business	1	Lecture , videos and Illustration	Discussion Class room Interaction
3	Theories of International trade	1	Lecture and Illustration	Discussion Class room Interaction
4	International trade financing in India	1	Lecture with Examples Case study	Discussion
5	Balance of payments	1	PPT's	Class room

			Lecture	Interaction
6	International monetary system-gold, Bretton woods system	2	PPT's ,videos Lecture	Discussion & Practical
7	European Monetary Union,IMF and world bank	1	PPT's ,videos	Discussion
8	Asian Development Bank, Bank for International settlement, OECD	2	Lecture	Class room Interaction
<b>Module 2:</b>	<b>International Investment</b>			
9	International investment –types-significance	4	PPT's Lecture	Class room participation
8	Factors affecting International Investment	3	PPT's Lecture	Discussion & Practical
9	FDI- theories-	3	PPT's Lecture	Discussion & Practical
10	Methods of International financing-ADR-GDR,IDR	3	PPT's Lecture	Discussion & Practical
<b>Module 3:</b>	<b>Global Taxation and Treaties</b>			
11	Customs laws-Basic concept	1	PPT's Lecture,Case study	Discussion & Practical
12	Territorials waters, high seas, types of custom duties	1	PPT's Lecture and Illustration	Discussion & Practical
13	Countervailing and Antidumping duties	1	PPT's,Case study Lecture and Illustration	Discussion & Practical
14	<b>Safeguard duty-valuation</b>	1	PPT's Lecture and Illustration	Discussion & Practical
15	Procedures-Import and export	1	PPT's Lecture	Discussion Practicals
16	Baggage and Exemptions	1	PPT's Lecture	Discussion Practicals
17	WTO	1	PPT's Lecture	Discussion Practicals
18	MFN	1	PPT's Lecture	Discussion Practicals
19	FTA,PTA	1	PPT's Lecture	Discussion Practicals
20	CECA and CEPA	1	PPT's Lecture	Discussion Practicals

<b>Module 4:</b>	<b>Global Strategy</b>			
20	Mergers and Acquisitions-meaning and types-theories of mergers and acquisitions	2	PPT's Lecture	Discussion & Practical
21	Cross border mergers and acquisitions	2	PPT's Lecture	Discussion & Practical
22	Issues and challenges in cross border M & A	2	PPT's Lecture and Illustration	Discussion & Practical
23	Demerger-types, reverse merger, buyback of shares	2	PPT's Lecture and Illustration	Discussion & Practical
24	Takeover and its types, legal framework	2	PPT's Lecture and Illustration	Discussion & Practical
<b>Module 5</b>	<b>International accounting</b>			
25	Global accounting standards, meaning, need, benefits	2	PPT's, videos Lecture and Illustration	Discussion & Practical
26	Types of accounting standards, argument for and against	2	PPT's Lecture and Illustration	Discussion & Practical
27	Convergence International financial reporting standards	2	PPT's Lecture and Illustration	Discussion & Practical
28	Feature, uses and objectives of IFRS, IFRS issued by IASB	1	PPT's Lecture and Illustration	Discussion & Practical
29	Differences between IND AS and IFRS	1	PPT's Lecture and Illustration PPT's Lecture and Illustration	Discussion & Practical
<b>Module 6</b>	<b>International law</b>			
30	International Court of Justice	2	PPT's, videos Lecture and Illustration	Discussion & Practical
31	International law, international tribunals	2	PPT's Lecture and Illustration	Discussion
32	Competition law, 2002	2	PPT's Lecture and Illustration	Discussion
30	SEBI Takeover code 2011 & criteria for friendly takeover.	2	PPT's Lecture and Illustration	Discussion & Practical