

**ST. JOSEPH'S COLLEGE OF COMMERCE  
(AUTONOMOUS)**

**NO. 163, BRIGADE ROAD, BANGALORE – 560 025**

**POST GRADUATE DEPARTMENT**

**SYLLABUS FOR THE ACADEMIC YEAR 2019-20**

**M.Com(IB)– I SEMESTER**

**(2019-21 BATCH)**

## SEMESTER SCHEME

### I SEMESTER

Subject Code	Title of the Paper	Hours per week	Marks		Total Marks	Cred
			CIA	ESE		
P415 MC 101	International Business Environment	4	30	70	100	4
P418 MC 102	Accounting for Decision Making	4	30	70	100	4
P418 MC 103	Management Concepts & Organizational Behaviour	4	30	70	100	4
P418 AR 101	Business Statistics and Analysis	3	30	70	100	3
P415 AR 102	Economics for Managers	3	30	70	100	3
P115 AO 101/ P117 AM 101/ P119 AO 113	Basic Skills in Counseling / MOOCs (Data Science)/Humanitarian Assistance and Disaster Management	3	30	70	100	3
P415 MCE 101	Managerial Communication - I	2	Grade Points			1
P115 ACBE 101	Analysis of Current Business and Economics – I (VALUE ADDED COURSE)	2				1
P115 QTLR 101	Quantitative Techniques and Logical Reasoning- I (VALUE ADDED COURSE)	2				1
<b>TOTAL</b>		<b>27</b>				<b>24</b>

## **P415 MC101: INTERNATIONAL BUSINESS ENVIRONMENT**

### **Objectives:**

1. *To familiarize the students with the concepts, functions and practices of international business.*
2. *To enable them get global perspective on issues related to business.*

### **Module 1:**

**Nature of International Business (IB)** - Drivers of International Business, Comparison of IB and Domestic Business, Routes of globalization, Players in International Business.

Theories of international trade, Concepts on international trade: classical, factor endowment factor price equalization terms of trade, new trade theories

### **Module 2:**

**International Business Environment** - Unipolar world: US hegemony over the global economy - The global economic performance: The US slowdown – The recession in the Japanese Economy

**Socio-cultural environment**, Significance, Religion, Language, Education, Aesthetics, Attitudes, Culture, Cross cultural literacy, Managing Diversity, Strategy , Compatibility, Social Responsibility of Business.

### **Module 3**

**International Trade** – Licensing, Franchising, Joint Ventures, Electronic Commerce – International Sale Contracts – Imports – Exports – Customs – International Carriage – Restrictions in trade – Dispute resolution mechanisms.

### **Module 4:**

**Trade and Development** - Developing Countries Free Trade Versus Protection Debate, Quota Tariff other Methods of Restricting Trade , an overview of Gains from Trade, FDI, MNC, FII- Labour Migration, Outsourcing Technology Transfer International Cartel, Need and Problems

**Trade Liberalization** – Process of Globalization. overview and Principles of GATT, WTO. Provisions AGRI, MFA, TRIMS TRIPS, GATS, Relevance to Developing Countries. Trading Blocks: Impacts – Levels of Integration

Agreements on Subsidies and Countervailing Measures (SCM)- Anti-Dumping Measures-

### **Module 5:**

**International Payment Mechanisms** – Letters of Credit (LC) – DA – DP (UCPDC & URC of ICC) – FEMA – Double Taxation Agreements (DTA) – FDI – Laws and Regulations.

### **BOOKS FOR REFERENCE:**

1. *Charles W Hill: International Business, TMH Publishing Company Ltd.*
2. *Darrell Mahoney: International Business, Longman, 1998.*
3. *Donn Ball & Wendell McCulloch: International Business, Irwin McGraw Hill, 1999.*

4. *John D. Daniels & Lee Radfaugh: International Business, Pearson 2003.*
5. *John. J. Wild (et al): International Business, Prentice Hall of India, 2003.*
6. *Michael Zinkata (et al): Global Business, Dryden Press 1988.*
7. *Richard M. Schaffer (et al): International Business Law and its environment, Thomson 2002.*
8. *WTO Annual Reports, Geneva.*
9. *WTO, Overview of Developments in the International Trading Environments, Annual report by the Director General WTO, Nov. 22, 2000.*
10. *The International Business Environment – Sundaram & Black – Prentice Hall.*
11. *World Resources & Trade - Khanna & Gupta.*
12. *International Trade – Law & Practice – Motiwal & Awasthi.*
13. *Legal Environment Today – Miller & Roger Leroy.*

## **P418 MC 102: ACCOUNTING FOR DECISION MAKING**

### **Objectives:**

*To enable the students gain knowledge about concepts, principles and techniques of accounting and to enable the students use financial and cost data in planning, decision making and control.*

### **Module: 1:**

**Introduction to financial accounting** - Role of an accountant, Concepts – Assets, Liabilities, Income, Expenditure and Equity for sole proprietor, Partnership firm and Company. Four Pillars of Accounting and Accounting Equation, Journal, Ledger, and Trial Balance Introduction to Ind AS, IFRS, Challenges in implementation of Ind AS from Indian GAAP.

### **Module: 2:**

**Preparation and presentation of Statement of Profit and loss**– Preparation and presentation of Statement of Profit and losses per the Schedule III of the Companies Act, 2013. Revenue Recognition as per Ind AS 18, Accounting for Borrowing cost as per Ind AS 23, Income Taxes as per Ind AS 12, The Effect of changes in Foreign Exchange Rates as per Ind AS 21, Earnings per Share as per Ind AS 33.

### **Module 3:**

**Preparation and presentation of Statement of Balance Sheet** - Balance Sheet as per the Schedule III of the Companies Act, 2013. Ind AS 16– Property, plant and equipment, Ind AS 36 – Impairment of Assets, Ind AS 38 – Intangible Assets, Ind AS 2 – Valuation of Inventories, Ind AS 40 – Investment Property, Provision, Contingent Liability and Contingent Assets as per Ind AS 37.

### **Module: 4:**

**Financial statement Analysis** - Objectives, standards of comparisons, sources of information, Techniques of financial statements analysis: Ratio analysis, Comparative analysis, Trend analysis, common sized analysis, fund flow statements, cash flow statements. (As per AS-3)

### **Module: 5:**

**Introduction to cost accounting** - Concepts and classification, standard costing and variance analysis, budgetary control, absorption costing and marginal costing, applications of Marginal Costing, Cost-volume – profit analysis, Concepts of Target costing, activity based costing and life cycle costing.

### ***BOOKS FOR REFERENCE:***

1. *R. Narayanaswamy, Financial Accounting, PHI*

2. *Nitin Balwani, Accounting and Finance, EB*
3. *Dr. Jawaharlal, Accounting for Management, HPH*
4. *Khan and Jain, Management Accounting, TMH*
5. *Louderback and Holmen, Managerial Accounting, Thomson*
6. *Ambrish Gupta, Financial Accounting for Management, Pearson*
7. *Robert Anthony, David Hawkins and Kenneth Merchant, Accounting, TMH*
8. *James Stice and Michael Diamond, Financial Accounting, Thomson*
9. *Tulsian, Financial Accounting, Pearson*
10. *Warren Reeve Fess, Financial Accounting, Thomson*
11. *Bannerjee, Financial Accounting, EB*

## **P418MC103: MANAGEMENT CONCEPTS & ORGANISATIONAL BEHAVIOUR**

### ***Objectives:***

- 1. Organization behavior helps in analyzing the relationship between organization, individual and the group.*
- 2. It is more concerned about people, their attitudes, perception, feelings, learning capabilities and specific objectives and goals.(Distinctly humanistic orientation)*
- 3. It consists of different techniques, methods & theories to evaluate the performances. (Multidisciplinary)*
- 4. It provides vital answers to questions which arise when managing organization*

### **Module 1:**

**Management Science, Theory and Practice** - Scientific process, human behavior and social system school; Decision theory school; Contingency theory of management; Functions of a manager. Functions: Planning – concept, significance; types; Organizing – concept, types of organizations, authority, responsibility, power, delegation, decentralization; Staffing; Directing; Coordinating; Control – nature, process, and techniques.

### **Module 2:**

**Foundation of individual behavior** - Attitude – formation, functions, change of attitudes, values, emotions, Personality – determinants, shaping of personality the self-concept, self-esteem and self-efficiency. Locus of control. Emotional Intelligence-definition, importance Perception – perceptual process, Factors influencing perception; making judgment of others; the link between perception and individual decision making. Learning -learning process, Principles of Learning, Learning Theories.

**Organization Culture** – Culture- determinants, impact, importance. dimensions of different cultures, assimilation of culture at Domestic and Global level.

### **Module 3:**

**Motivation at Work** - Motivation in work settings, managerial issues and challenges. Theories of motivation – need hierarchy theory, theory X and theory Y, two factor theory, Alderfer's ERG theory, McClelland's learned need theory, Victor Vroom's expectancy theory, Stacy Adams equity theory. Intrinsic Motivation.

#### **Module 4:**

**Team Building and Group Dynamics** - Team Building and group dynamic, working teams and team effectiveness. Intra team dynamics, influence of the group on individual group decision making, inter group relations collaboration, different stages of Group formation. Conflict management –Types and Techniques Of resolving conflict Change Management .and Organization Development interventions-introduction, reasons for change, resistance to change , Change Management, Impact on Organizations, its Importance.

#### **Module 5:**

**Leadership** - Dynamics of managerial leadership, leadership styles, Power and Politics in Organizations. Ethics in Organizations, its impact on Organizational Effectiveness.

#### ***BOOKS FOR REFERENCE:***

1. *Koontz & Weirich, Essentials of Management, Tata McGraw Hill.*
2. *Uday Pareekh, Organizational Behaviour, Oxford*
3. *Stephen Robbins and Timothy Judge, Organizational Behaviour, PHI*
4. *Fred Luthans, Organizational Behaviour, TMH*
5. *Steven Robbins and Seema Sanghi, Organisational Behaviour, Pearson*
6. *P Subba Rao, Management of Organizational Behaviour, HPH*
7. *Gregory Moorhead and Ricky Griffin, Organizational Behaviour, Biztantra*
8. *Debra Nelson and James Quick, Organisational Behaviour, Thomson*
9. *PG Aquinas, Organization Behaviour, EB*

***Websites of different companies for examples***



## **P418 AR 101 – BUSINESS STATISTICS AND ANALYSIS**

### **Objectives:**

*The course familiarizes the students with Statistical Techniques for research analysis and decision making.*

### **Module 1:**

**Fundamentals of Statistics:** Measures of Central Tendency- Arithmetic Mean, Median & Mode, Dispersion-Standard Deviation & Coefficient of Variation. Skewness & Kurtosis- concepts. Times Series Analysis -Components of Time Series, Secular Trend. Correlation Analysis- Scatter Diagram, Karl Pearson's and Spearman's Coefficient of Correlation ,Lag and lead in Correlation. Regression Analysis - Linear Regression with Business Application Problems, Multiple Correlation & Multiple Regression- Concepts

### **Module 2:**

**Probability:** Introduction –Types of events, Definition. Permutation & Combination– concepts. Probability Theorems - Addition Theorem, Conditional Probability Theorem & Baye's Theorem

### **Module 3:**

**Probability Distributions:** Random Variable - Expectation & Variance of Random Variable. Probability Distributions - Binomial, Poisson & Normal distribution with Business Applications.

### **Module 4:**

**Decision Theory:** Process of Decision Making – Elements, Types of Decision Making Situations, Decision Making under Certainty, Uncertainty and Risk. Bayesian Approach – Decision Tree Technique

### **Module 5:**

**Statistical Applications in Excel:** Introduction- Features of all function keys F1 to F12 with Control function- Pivot table & charts, V lookup & H lookup. Data Analysis- Descriptive Statistics, Correlation & Regression. Simple macros.

1. *Mittal, Sathyaprasad and PradeepRao, Mathematics and Statistics for Management, HPH*
2. *Azel and Sounderpandian, Complete Business Statistics, TMH*
3. *JK Sharma, Business Statistics, Pearson*
4. *RS Bhardwaj, Business Statistics , EB*
5. *RP Hooda, Statistics for Business and Economics, McMillan*
6. *GC Beri, Business Statistics, TMH*
7. *BR Dey, Managerial Statistics, McMillan*

## **P415 AR 102 - ECONOMICS FOR MANAGERS**

### **Objectives:**

*The course will sharpen their analytical skills through integrating their knowledge of the economic theory with decision making techniques. The course covers the standard topics of managerial economics that are crucial to understanding the behavior of business firms in a global setting.*

### **Module 1:**

**Nature, Scope and methods of managerial economics-** Scarcity, choice and allocation problems in business. Basic factors in business decision making: Marginalism, Equi-marginalism, and Opportunity cost principle, Risks and uncertainties, Time value of money. Use of quantitative techniques in managerial economics: Mathematical functions, derivatives, optimization principles and statistical techniques.

### **Module 2:**

**Demand analysis, estimation and forecasting -** Demand theory. Types of demand. Demand elasticity: Types, measurement and factors. Elasticity of demand and marginal revenue. Uses of elasticity concept in business decision making. Estimation of Demand function. Demand forecasting: Importance and methods. Qualitative and quantitative techniques.

### **Module 3:**

**Production analysis -** Production functions with one-variable and two-variable inputs. Returns to a factor and returns to scale. Isoquants, isocost curves and ridgelines. Optimum factor combination. Elasticity of output and Elasticity of substitution. Empirical production functions. Forms of Production function. Cobb-Douglas and CES production functions. Production possibility analysis. Optimum product mix of a multi-product firm.

### **Module 4:**

**Cost and revenue analysis -** Cost theory and its applications: Types of costs. Theoretical and Empirical cost curves. Short-run and long-run cost curves. Derivation of cost functions from production functions. Empirical estimation of cost functions. Economies of scale versus economies of scope. Optimum firm. Learning curve. Cost control and cost reduction. Revenue concepts and functions. Break-even analysis.

### **Module 5:**

**Market structure and product pricing -** Features of and pricing-output decisions in perfect competition, monopoly, oligopoly and monopolistic competition. Equilibrium of the firm and of

industry under different market conditions. Degree of monopoly power. Discriminating monopoly. Welfare triangle. Pricing methods and practices of modern business firms: Cost-based and demand-based pricing strategies.

### **Module 6:**

**Theories of the firm and profit** - Alternative objectives of the firm. Profit maximization versus sales maximization objectives. Traditional, behavioral and managerial theories of the firm. Accounting profit versus Economic Profit. Theories of Profits.

### **BOOKS FOR REFERENCE:**

1. *Atmanand, Managerial Economics, EB*
2. *Sk Misra and VK Puri, Indian Economy, HPH*
3. *Dominick Salvatore, Managerial Economics, Thomson*
4. *Damodaran, Managerial economics, Oxford*
5. *Keating and Wilson, Managerial Economics, Biztantra*
6. *Craig Peterson, Chris Lewis and Sudhir Jain, Managerial Economics, Person*
7. *Chirstopher Thomas and Charles Maurice, Managerial Economics, TMH*
8. *Mankar, Business Economics, McMillan*
9. *Paul Keat and Philip Young, Managerial Economics, Pearson*

## **P115 AO 101: BASIC SKILLS IN COUNSELLING**

### **Objectives:**

- 1. To train students who will be available in the community, to reach out to those who need help.*
- 2. To give the students an overview about counseling, which might help them in making a decision in dealing with their students, identification of problems among students and the ability to make referrals*
- 3. To give the students opportunity for self/personal growth.*

### **Module 1:**

Meaning & Definition of Counseling, Qualities of a Counselor: Self-Awareness, Counseling situations, Different modes of Counseling: Individual, Group, Family, Tel,E-Mail, Ethical issues in Counseling

### **Module 2:**

Rapport Building, Attending Skills, Observation Skills, Questioning Skills, Positive Asset Search

Encouraging, Paraphrasing and Summarizing, Reflection Feeling/Empathy, Emotions: Identification, expression, regulation

### **Module 3:**

Case history taking, Structuring a session, Self Esteem.

Person-Centred Theory - Core Conditions of Counseling, Psychoanalytic Theory :Unconscious, Defense Mechanism.

### **Module 4:**

Theory of Psycho-social development, Behavioural Theories: Classical & Operant Conditioning and it's application

### **Module 5:**

CBT identification: A-B-C , Assertiveness training, Peer Pressure.  
Anxiety, Depression, Suicide.

### **Module 6:**

Boundaries as a teacher, referral skills, Stress and Stress Management Techniques & Work Life Balance.

Evaluation

**BOOKS FOR REFERENCE:**

1. Bond, T. (1997). *Standards and ethics for counsellors in action*. New Delhi: Sage.
2. Cormier, S. & Cormier, B. (1998). *Interviewing strategies for helpers (4<sup>th</sup> edn.)*. Pacific Grove, CA: Brooks/Cole.
3. Corey, G (2009). *Theory and practice of counselling and psychotherapy (8<sup>th</sup> edn.)*. Pacific Grove, CA: Brooks/Cole.
4. Egan, G. (1994). *The skilled helper (5<sup>th</sup> edn.)*. Pacific Grove, CA: Brooks/Cole.
5. Ivey, A.E. & Ivey, M.B. (2003). *Intentional interviewing and counselling (5<sup>th</sup> edn.)*. Pacific Grove, CA: Brooks/Cole.
6. Shertzer, B. & Stone, S. C. (1980). *Fundamentals of counselling*. Boston: Houghton Mifflin .

## **P119 AO 113: HUMANITARIAN ASSISTANCE AND DISASTER MANAGEMENT**

### **Objectives:**

- 1. The aim of this course is to provide knowledge of Humanitarian assistance before and after disaster*
- 2. To aim and approaches to disaster and risk reduction and to enhance the knowledge by providing, realistic models in risk reduction*
- 3. To promote prevention and preparedness for disaster*
- 4. To undertake mitigation and risk reduction steps*
- 5. To prioritize rescue, relief, rehabilitation and reconstruction*

### **Key Skills/Competencies developed**

1. Preparedness plans for disaster response.
2. Monitoring and evaluation plan for disaster response
3. Mapping of Disaster area and get medical aid and support
4. Setting up of early warning systems for risk reductions

### **Outcome of the course:**

1. Capacity to describe, analyse and evaluate the environmental, social, cultural, economic, legal and organisational aspects influencing vulnerabilities and Capacities to face disasters.
2. Capacity to work theoretically and practically in the processes of disaster management (disaster risk reduction, response, and recovery)
3. Capacity to integrate knowledge and to analyse, the resource available during the disaster and help disaster rescue team.

### **Module 1:**

Concept & Basis of Disaster management, definition and Objective of Disaster management, History of disaster management in India, meaning and definition of Humanity, Basic Disaster Management Aspects - the Significance of Disaster today, the Disaster Threat, major Requirements for Coping with Disaster (6 Hours).

### **Module 2:**

The Disaster Management Cycle, risk Disaster and National Development, Counter-Disaster Resources, International Disaster Assistance, Leadership in Disaster, Organization, plan, use of resources, (10 hours).

### **Module 3:**

Long – term Measures – Risk, Risk reduction, Prevention, Mitigation, Preparedness, Response, Recovery, Logistics, Post-Disaster Review (10 hours).

### **Module 4:**

Science and Technology for Disaster Management, Geo-informatics in Disaster Management (RS, GIS, GPS and RS), Disaster communication, Land Use Planning, design, building, Constructions, Structural and Non Structural Mitigation of Disasters. (6 hours).

### **Module 5:**

Disaster Management Support Requirement, Training, Public Awareness, National Disaster Management Policy, National Disaster Management Guidelines and policy, role of NGOs, Civil society, in disaster management. (8 hours).

### **REFERENCE BOOKS**

1. *George Haddow, Bullock Jane (Introduction to Emergency Management)*
2. *Disaster Policy and Politics: Emergency Management and Homeland Security*
3. ***J.JEYADEVI (Disaster Management)***
4. ***National policy on Disaster Management***
5. ***National Disaster management guidelines***
6. ***Role of NGOs in disaster management***

## **P117 AM 101 : Data Science: Visualization**

### **Objective:**

The objective is to make use of data schematically in segregating, sorting the overall database and be of help to the top management in taking appropriate decision. The GAP Analysis can easily be set and fine-tuned in accordance to the scope of the project with reference to the Visualization concepts.

### **Module 1:**

**Introduction to Data Visualization and Distributions** - Introduction to Data Visualization  
Introduction to Distribution | Quantiles, Percentiles, Boxplots

### **Module 2:**

**Introduction to ggplot2** - Basics of ggplot2 | Graph Components Creating a Plot| Customizing plots

### **Module 3:**

**Summarizing with dplyr**- The dot place holder | Group by Sorting data tables

### **Module 4:**

**Gap Minder** - Introduction to Gap minder | Using the Gap minder dataset|

### **Module 5:**

**Data Visualization Principles**–Encoding Data using Visual Cues | Do not distort quantiles | Use common Axes| Slope Charts

### **BOOKS FOR REFERENCE:**

1. *Python Data Visualization Cookbook* - Paperback – Import, 30 Nov 2015 by [Igor Milovanovic](#) (Author), [Dimitry Foures](#) (Author), [Giuseppe Vettigli](#) (Author)
2. *Expert Data Visualization* (English, Paperback, JosDirksen)



# **P115 MCE 101: MANAGERIAL COMMUNICATION – I**

## **Objectives:**

*The proposed course is conceptualized to impart knowledge and skills essential for managers to achieve success in today's business environment. The course is an attempt to equip students with the real business communication concepts and build skills that are necessary for professional leadership*

## **Module 1:**

**Foundation Of Management Communication:** Importance of Communication Concepts and Dimensions; Forms of Communication; Process of Communication: Different Stages; Introduction, Barriers and Gateways in Communication; Difference between Oral and Written Communication, Listening and Feedback; Communicating in teams.

## **Module 2:**

**Effective Oral Communication: (Large Group Communication)** Demonstrate Improved persuasion skills and Influencing skills, Negotiation Skills, , Public Speaking, and Presentation Skills.

## **Module 3**

**Business Writing And Creative Expression: (Commercial Communication)** - Routine /Business/Sales Letter, Proposal writing, Report writing, Content writing Brochures, Flyers, News Letter.

## **Module 4:**

**Mastering Listening Skills/Non Verbal Communication/ Interpersonal Skills -** Understanding Listening Process, Overcoming Barriers to Effective Listening, Recognizing Different Types of Listening, Note Taking, Using Non verbal Communication Effectively. Communication for Giving and Receiving Constructive Criticism and Conflict Resolution.

## **Module 5:**

**Business Vocabulary:** Fundamentals Of Executive English, Errors Analysis, Punctuation and Global English.

## **Methodology**

Role-Plays, Cases, Lectures, Individual & Group Exercises, Films, Presentations by Students and Videos.

## **Evaluation**

Quiz, Assignments & Presentation - 50%  
End Term Exam 50%

### ***Textbooks & Course Material***

1. *Essentials of Business Communication*, 6th Edition, Mary Ellen Guffey, South-Western College Publishing, 2003.
2. *Excellence in Business Communication*, 8th Edition, Thill, John V., Courtland L. Bovee Prentice Hall, 2007.
3. *Business Communication*, 2nd Edition, Prof. Dr. Asha Kaul, PHI Learning P.Ltd., 2009.
4. *Secrets of Face-to-Face Communication*, 1st Edition, Peter Bender & Dr. Robert Tracz, Macmillan India, 2007.
5. *Soft Skills*, 1st Edition, Prof. Dr. K. Alex, S. Chand & Co. Ltd., 2009
6. *Personal Development, All-in-One*, 1st Edition, Edited by: Gillian Burn, Wiley India, 2009
7. *The Economist: Style Guide*, 9th Edition, Profile Books, Indian Edition: Viva Books, 2009

## **P115 QTLR 101: QUANTITATIVE TECHNIQUES AND LOGICAL REASONING- I**

Module I : Work and Rate Problems

Module II : Geometry

Module III : Permutation and Combination

### ***BOOKS FOR REFERENCE:***

1. *Quantitative Attitude* by R.S.Agarwal, Chand Publisher.
2. *Verbal and non verbal reasoning* by R.S. Agarwal, Chand Publications