



**M.Com. Degree
COMMERCE
(CHOICE BASED CREDIT SYSTEM)**

SYLLABUS
(Effective from the academic year 2011 – 2012)

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 86

M.Com. DEGREE : COMMERCE

COURSES OF STUDY

(Effective from the academic year 2011 - 2012)

CHOICE BASED CREDIT SYSTEM

Subject Code	Title of Course	Credits	Total Teaching Hours			Exam Hours	Continuous Assessment	End Semester	Maximum Marks
			Lecture Hours	Tutorial Hours	Practical Hours				
Semester - I									
11CM/PC/MM14	Marketing Management	4	4	1	0	3	50	50	100
11CM/PC/OB14	Organizational Behaviour	4	4	1	0	3	50	50	100
11CM/PC/CC14	Cost Determination and Cost Control	4	4	1	0	3	50	50	100
11CM/PC/BE14	Business Ethics	4	4	1	0	3	50	50	100
11CM/PE/ME14	Managerial Economics	4	4	0	0	3	50	50	100
OR									
11CM/PE/IR14	Insurance and Risk Management								
11CM/PA/WA12	Welfare of the Aged	2	2	0	0	-	50	-	100
Semester - II									
11CM/PC/BB24	Buyer Behaviour	4	4	1	0	3	50	50	100
11CM/PC/HR24	Human Resource Management	4	4	1	0	3	50	50	100
11CM/PC/FM24	Financial Management	4	4	1	0	3	50	50	100
11CM/PC/RM24	Research Methodology	4	4	1	0	3	50	50	100
11CM/PK/SS22	Soft Skills	2	2	0	0	-	50	-	100
Semester - III									
11CM/PC/SM34	Service Marketing	4	4	1	0	3	50	50	100
11CM/PC/CA34	Corporate Accounting and Restructure	4	4	1	0	3	50	50	100
11CM/PC/BT34	Business Taxation	4	4	1	0	3	50	50	100
11CM/PE/CB34	Computer Applications in Business	4	4	0	0	3	50	50	100
OR									
11CM/PE/AP34	Automated Accounting Practices								
11CM/PN/SI32	Summer Internship	2	0	0	2	-	50	-	100
Semester - IV									
11CM/PC/AM44	Accounting for Managerial Decisions	4	4	1	0	3	50	50	100
11CM/PC/TD44	Training and Development	4	4	0	0	3	50	50	100
11CM/PC/ED44	Entrepreneurial Development	4	4	1	0	3	50	50	100
11CM/PC/DS44	Dissertation	4	0	0	8	-	50	50	100
11CM/PE/AD44	Advertising	4	4	0	0	3	50	50	100
OR									
11CM/PE/RT44	Retail Management	4	4	0	0	3	50	50	100

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			Lecture Hours	Tutorial Hours	Practical Hours				
Offered to Other Departments									
11CM/PE/EM24	Essentials of Marketing	4	4	0	0	3	50	50	100
11CM/PE/HR34	Human Resource Management	4	4	0	0	3	50	50	100
Independent Study Course									
11CM/PI/BP24	Business Policies	4	-	-	-	3	-	50	100

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600086

M.Com DEGREE

SYLLABUS
(Effective from the academic year 2011-2012)

MARKETING MANAGEMENT

CODE: 11CM/PC/MM14

CREDITS: 4

LTP: 4 1 0

TOTAL TEACHING HOURS: 65

OBJECTIVES OF THE COURSE

- To create an understanding of the theoretical and practical concepts of marketing.
- To familiarize students with the process of entering markets, establishing profitable positions and building loyal consumer relationship.
- To identify the forces driving the new market economy.

Unit 1 (10 Hours)

Understanding marketing management

- 1.1 Marketing in the 21st century – core concepts
- 1.2 Creating customer satisfaction, value and retention

Unit 2 (15 Hours)

Opportunities in the market place

- 2.1 Scanning the marketing environment
- 2.2 Marketing information system to measure demand
- 2.3 Selecting target markets - segmentation

Unit 3 (15 Hours)

Market oriented strategies

- 3.1 Developing a Positioning strategy
- 3.2 PLC – Marketing Strategies
- 3.3 New product development decision process- ideas, concepts, Commercialization, consumer adoption

Unit 4 (15 Hours)

Elements of market offer

- 4.1 The product and product mix
- 4.2 Branding Decisions
- 4.3 Designing pricing policy

Unit 5**(10 Hours)****Delivering marketing programs**

5.1 Channel functions and flow

5.2 Channel design decisions

5.3 Integrating the marketing communication- The process

BOOKS FOR REFERENCE

John Wilmshurst, Fundamentals and Practice of Marketing, New Delhi, Viva Books Private Ltd, 2004.

Johansson J.K, Global Marketing 4th edition, New Delhi. Tata, McGraw Hill Publishing Company Ltd, 2007.

Keegan W. J, Global Marketing Management, 7th edition, New Delhi, Prentice Hall of India Private Ltd, 2007.

Kotler Philip, Marketing Management, 13th Edition, New Delhi, Prentice Hall of India Pvt. Ltd. 2008.

Saxena Rajan. , Marketing Management, 3rd Edition, New Delhi, Tata McGraw Hill Pub. Co. Ltd, 2005.

Staton, William J. Etzel, Michael J. and Walker, Bruce J. , Fundamentals of Marketing, 10th Edition, New Delhi, McGraw Hill(International edition) Inc, 2004.

Raju. M. S, Fundamental of Marketing, New Delhi, Excel Books, 2008.

QUESTION PAPER PATTERN

The pattern of question paper for the End Semester for the course will be as follows:

The duration of the examination will be 3 hours.

The allotment of marks would be

Section A – Essay type answers (500 words)

5 x 8 = 40 Marks
(From a choice of 8)

Section B – Essay type answers (1200 words)

3 x 20 = 60 Marks
(From a choice of 5)

Continuous Assessment Tests

There would be 2 CA tests and a third component which would comprise an assignment, objective test, etc.

There would be equal weightage of marks for the CA tests and the third component.

50% marks would be allotted for the CA test.

The duration of the CA tests would be 1 ½ hours.

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M.Com. DEGREE

SYLLABUS

(Effective from the academic year 2011-2012)

ORGANIZATIONAL BEHAVIOUR

CODE: 11CM/PC/OB14

CREDITS: 4

LTP : 4 1 0

TOTAL TEACHING HOURS : 65

OBJECTIVES OF THE COURSE

- To provide an overview of the major challenges and paradigm shift facing management.
- To study the impact of individual and group behavior on the effective functioning of an organization.
- To create an awareness on the importance of team building skills.

Unit 1 (9 Hours)

Introduction

- 1.1 Scope of organizational behaviour
- 1.2 Concepts in organizational behaviour
- 1.3 Major challenges and opportunities of organizational behavior

Unit 2 (15 Hours)

Foundation of Individual Behaviour

- 2.1 Individual behaviour – environmental factors affecting individual behaviour
- 2.2 Personality – definition, personality traits, personality and organizational behaviour
- 2.3 Attitudes – nature of attitudes, formation of attitudes, key work related attitudes
- 2.4 Perception – meaning and definition, factors influencing perception, perception and organizational behavior

Unit 3 (15 Hours)

Organizational Process and Characteristics

- 3.1 Organizational Structure – meaning and importance, influence of organizational structure on individual behaviour
- 3.2 Organizational culture – meaning and definition, creating the organizational culture, culture sustenance, changing the organizational culture, impact of culture on organizational effectiveness
- 3.3 Conflict in organizations – nature of conflict, functional and dysfunctional conflict, the process of conflict, managing conflict
- 3.4 Stress – nature of stress, causes of stress, consequences of stress, managing stress in the work place

Unit 4 (12 Hours)

Group Behaviour

- 4.1 Group dynamics – meaning and types
- 4.2 Team building – ingredients of effective team, the process and skills in team building
- 4.3 Application of concepts of effective communication in group behavior

Unit 5 (14 Hours)

Organisational change and Development

- 5.1 Significance of organizational change
- 5.2 Types of organizational change
- 5.3 The planned change approach
- 5.4 Organisational development - concept and process

BOOKS FOR REFERENCE

Aswathappa, K., Organizational Behaviour, New Delhi, Himalaya Publishing House, 2007.

Davis, Keith and Weratom, JohnW, Human behaviour at Work, Organisational behaviour, Madras, Mc Graw Hill Interantional Ed. 2005.

Luthans, Fred, Organizational Behaviour, Singapore, McGraw Hill International ed. 2005.

Mishra M. N., Organizational Behaviour, New Delhi, Vikas Pub. House Pvt., Ltd., 2001.

Prasad L.M., Organisational Behaviour, New Delhi, Sultan Chand and Sons, 2007.

Robbins P. Stephen, Organisational Behaviour – Concepts, Controversies and Applications, 6th edition, New Delhi, Prentice Hall Publications Ltd., 2005.

Sekaran Uma, Organizational Behaviour – Text and Cases, 2nd edition, New Delhi, Tata Mc Graw Hill Publishing Company Ltd., 2006.

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STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 60008

M.Com. DEGREE

SYLLABUS

(Effective from the academic year 2011-2012)

COST DETERMINATION AND COST CONTROL

CODE: 11CM/PC/CC14

CREDITS: 4

LTP: 4 1 0

TOTAL TEACHING HOURS: 65

OBJECTIVES OF THE COURSE

- To encourage students to use and analyze decision making techniques.
- To enable students to evaluate the assumptions, behavioral implications and qualitative factors in decision making.
- To enhance the knowledge on performance evaluation of firms.

Unit 1 (10 Hours)

Cost Concepts

1.1 Cost Behaviour

1.1.1 Classification based on cost behaviour

1.1.2 Techniques for separation of costs

1.2 Product Costing and Cost Management

1.3 Preparation of Cost Sheet

Unit 2 (15 Hours)

Ascertainment of Direct Cost

2.1 Material Costing

2.1.1 Computation of material cost

2.1.2 Purchase control

2.1.3 Store control

2.1.4 Issue control

2.2 Labor Costing

2.2.1 Computation of labor cost – with idle time and over time

Unit 3 (10 Hours)

Overhead Costing

3.1 Computation of overhead costs of production department

3.2 Absorption of overhead

3.2.1 Machine hour rate

3.2.2 Activity based costing

Unit 4 (15Hours)

Process costing

- 4.1 Meaning and features of process of costing
- 4.2 Computation of production cost with process loss and gain
- 4.3 Inter process profit
- 4.4 Equivalent production
- 4.5 Joint production and by production

Unit 5 (15Hours)

System of costing

- 5.1 Job Costing
 - 5.1.1 Features & objectives of Job Costing
 - 5.1.2 Difference between Job Costing & Process costing
 - 5.1.3 Preparation of Job cost sheet.
- 5.2 Contract costing
 - 5.2.1 Features & Objectives of Contract costing
 - 5.2.2 Computation of profits and losses on complete and incomplete contract (with Escalation Clause)
- 5.3 Operating costing
 - 5.3.1 Features and objectives of operating costing
 - 5.3.2 Transport costing

BOOKS FOR REFERENCE

Iyengar S. P., Cost Accounting, 2007, Sultan Chand & Sons, New Delhi

Jawahar Lal, Cost Accounting, 2007, Tata Mc Graw Hill Publishing Company, New Delhi

Khanna B.S., Pandey. I.M., Ahuja G.K. Arora. M.N., Practical Costing, New Delhi, Sultan Chand & Co. Ltd., 2006.

Agarwal S.K., Abha Agarwal, Cost Accounting, 2nd edition, Reliance Publications Ltd., 2009.

Ravi M. Kishore, Cost Accounting, 4th edition, Taxmann's Allied Services, 2010.

Maheswari S.N., Problems & Solutions in Cost Accounting, 12th edition, Sultan Chand & Sons, 2010.

Arif Pasta Mohammed, Allah Bakash, Cost Accounting, 1st edition, Vrinda Publications, 2009.

Murthy A. and Gurusamy S. Essentials of Cost Accounting, Chennai, Vijay Nicole Imprints Pvt. Ltd., 2007.

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Section A – Short answer (maximum 50 words)

5 question theory and 5 problems

$10 \times 2 = 20$ Marks

Section B – Problems

$5 \times 8 = 40$ marks

(From a choice of 8)

Section C – Problems

$2 \times 20 = 40$ marks

(From a choice of 4)

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STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI 600 086

M.Com. DEGREE

SYLLABUS

(Effective from the academic year 2011-2012)

BUSINESS ETHICS

CODE: 11CM/PC/BE14

CREDITS:4

L T P: 4 1 0

TOTAL TEACHING HOURS:65

OBJECTIVES OF THE COURSE

- To introduce the concept and theories of ethics in business.
- To provide an understanding of ethical practices in business environment.
- To identify the ethical issues in national and international business.

Unit 1 (10 Hours)

Scope and Objectives of Business Ethics

- 1.1 Introduction
- 1.2 Corporate governance and social responsibility
- 1.3 Perception of ethics by various stakeholders (employers, employees, shareholders and public)
- 1.4 Role of government and regulatory authorities

Unit 2 (15 Hours)

Ethical Theories and Moral Reasoning

- 2.1 Theory about utilitarianism and virtues
- 2.2 Theory of right action
- 2.3 Self-interest, customs and personal values
- 2.4 Codes of ethics and limitations
- 2.5 Applying ethical theories
- 2.6 Moral dilemma

Unit 3 (15 Hours)

Practicing Ethics in Business

- 3.1 Responsibility to employers: respect for authority, confidentiality
- 3.2 Collegiality and loyalty; rights of employees
- 3.3 Conflict of interest
- 3.4 Whistle blowing
- 3.5 Discrimination and affirmative action

Unit 4 (15 Hours)

Ethics in Finance and Marketing

- 4.1 Issues related to financial services
- 4.2 Ethical issues in insider trading and takeovers
- 4.3 Issues related to: marketing, advertising, product liability
- 4.4 Responsibility towards share holders and consumers

Unit 5**(10Hours)****International Business Ethics**

- 5.1 Ethical practices by multi-national corporations
- 5.2 Working conditions and environmental issues
- 5.3 Cultural issues
- 5.4 Legal issues

BOOKS FOR REFERENCE

Crans Andrew., Business Ethics New Delhi-Oxford University Press 2007.

Ghosh P. K., Business Ethics: Text and cases, New Delhi, Vrinda Publications, 2009.

John R. Boatright, Ethics and the Conduct of Business Pearson Education, 2003.

John B. Boatright, Ethics in Finance Blackwell Publishers, 1999.

Manuel G.Velasquez, Business Ethics Concepts and Cases New Delhi, Prentice Hall of India Pvt Ltd 2007.

Richard T. DeGeorge, Business Ethics, Prentice Hall, 1995.

Thomson Donaldson, The Ethics of International Business, New York, Oxford University Press, 2001.

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SYLLABUS

(Effective from the academic year 2011-2012)

MANAGERIAL ECONOMICS

CODE: 11CM/PE/ME14

CREDITS: 4

LTP: 4 0 0

TOTAL TEACHING HOURS: 52

OBJECTIVES OF THE COURSE

- To provide a basic understanding of micro economic theory.
- To familiarize students with the economic concepts and principles used in decision making.
- To expose students to analytical tools for tackling basic managerial economic problems.

Unit 1 (10 Hours)

Perspective of Managerial Economics

- 1.1 Definition, scope and characteristics of managerial economics
- 1.2 Basic economic tools in managerial economics
- 1.3 Role and responsibilities of managerial economist

Unit 2 (12 Hours)

Demand Analysis and Forecasting

- 2.1 Demand determinants and demand distinctions
- 2.2 Elasticity of demand – concept and measurement of price elasticity of demand – income elasticity of demand – cross elasticity of demand.
- 2.3 Demand forecasting - objectives
- 2.4 Techniques of demand forecasting

Unit 3 (10 Hours)

Productions and Cost Decisions

- 3.1 Production function
- 3.2 Law of variable proportion proportions - law of returns to scale
- 3.3 Cost – output relationship – significance, cost analysis in the short run and long run
- 3.4 Economies and dis-economies of scale
- 3.5 Cost - benefit analysis

Unit 4 (10 Hours)

Pricing Policies and Practices

- 4.1 Pricing policies
- 4.2 Pricing methods
- 4.3 Specific pricing problems – dual pricing and differential pricing, transfer pricing, product line pricing

Unit 5**(10 Hours)****Profit Management**

5.1 Nature of profit –theories, functions and profit policies

5.2 Profit planning and forecasting

BOOKS FOR REFERENCE

Baye, Michael, R, Managerial Economics and Business Strategy , 4th Edition, USA McGraw Hill Pub 2007.

Deana, Joel, Managerial Economics, Prentice Hall of India Pvt Ltd, 2003.

James,R. Mc Guigan, Moyer, Charles ,R. and Harris Fredrick, H.B Managerial Economics – Applications, Strategy AND Tactics , 8th ED, South western college Pub. House, 2007.

Mehta P.L, Business and Management Economics, New Delhi Sultan Chand and Sons 2004.

Peterson, Craig, H. and Chris, Lewis,W. Managerial Economics, New Delhi, Prentice Hall of India Pvt Ltd, 2008.

Varshney, R.L and Maheshwari K.L, Managerial Economics , NewDelhi , Sultan Chand and sons 2008.

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M.Com. DEGREE

SYLLABUS
(Effective from the academic year 2011-2012)

INSURANCE AND RISK MANAGEMENT

CODE: 11CM/PE/IR14

CREDITS: 4

L T P : 4 0 0

TOTAL TEACHING HOURS : 52

OBJECTIVES OF THE COURSE

- To expose students to various concepts of personal risk management.
- To provide a comprehensive knowledge on management of risk in the insurance industry.

Unit 1

Insurance and Risk

(10 Hrs)

- 1.1 Meaning and characteristics of Insurance
- 1.2 Requirements of an insurable risk
- 1.3 Cost – Benefits of Insurance to society

Unit 2

Risk Management

(10 Hrs)

- 2.1 Meaning and objectives of Risk Management
- 2.2 Steps involved in Risk Management Process
- 2.3 Risk Identification & Risk Evaluation
- 2.4 Risk Retention & Risk Transfer

Unit 3

Legal Principles of Risk and Insurance

(10 Hrs)

- 3.1 Principles of Insurance
- 3.2 Requirements of an insurance contract
- 3.3 Clauses limiting amounts payable

Unit 4

Personal Risk Management Applications

(10 Hrs)

- 4.1 Loss of Life
- 4.2 Loss of Health
- 4.3 Retirement Planning
- 4.4 Employee Benefit

Unit 5

Risk Management Applications

(12 Hrs)

- 5.1 Risk Management for Automobile Owners
- 5.2 Risk Management for Home Owners
- 5.3 Social Insurance
 - 5.3.1 Old age, survivors, and disability insurance - Types of benefits, Problems and issues
 - 5.3.2 Group Life and Health insurance
 - 5.3.3 Group Life insurance plans
 - 5.3.4 Group medical insurance plans

BOOKS FOR STUDY

George E. Rejda, 2002, Principles of Risk Management and Insurance, Pearson Education, New Delhi.

BOOKS FOR REFERENCE

Indian Institute of Banking and Finance, 2008, Risk Management, Macmillan India Ltd, New Delhi

James S. Trieschmann, Robert E. Hoyt and David W. Sommer, 2007, Risk Management and Insurance, Indian Edition, Thomson South-Western, New Delhi.

Mark S. Dorfman, Introduction to Risk Management and Insurance, 2005, Pearsons Prentice Hall, New Delhi.

Neelam C Gulati, 2007, Principles of Insurance Management, Excel Books, New Delhi.

Scott E. Harrington and Greg Niehaus, 2006, Risk Management and Insurance, Tata Mc Graw Hill Publishing Co. Ltd., New Delhi.

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Section A – Essay type answers (500 words)

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SYLLABUS

(Effective from the academic year 2011-2012)

BUYER BEHAVIOUR

CODE: 11CM/PC/BB24

CREDITS: 4

LTP: 4 1 0

TOTAL TEACHING HOURS: 65

OBJECTIVES OF THE COURSE

- To understand the behavioral motives of buyers and the buying patterns.
- To identify the variables that determine and constitute buyer – behaviour.
- To create an awareness of the impact of consumer behaviour.

Unit 1 (10 Hours)

Introduction

- 1.1 Nature, meaning and importance
- 1.2 Types of Buying Behaviour
- 1.3 Buyer behaviour model – Black box model

Unit 2 (14 Hours)

Influence on buying decisions

- 2.1 Cultural and social factors - social class, classification and characteristics of culture
- 2.2 Personal factors - age and life cycle stages
- 2.3 Consumers as decision makers – steps in decision making process

Unit 3 (15 Hours)

Individual Determinants of consumer Behavior

- 3.1 Perception and Learning – the process
- 3.2 Motivation – process and Maslow's Theory application
- 3.3 Beliefs and Attitude – Formation of Attitude and Attitude Model (Tri Component Model)

Unit 4 (13 Hours)

Personality and Self Concept

- 4.1 Personality – Trait theory and Psychoanalytical theory (Freudian)
- 4.2 Life Style – VALS typology
- 4.3 Consumption and self concept – kinds of Self Image

Unit 5**(13 Hours)****Group influences and Dynamics**

5.1 Functions of family – family life cycle, family conception roles

5.2 Group dynamics – Husband and wife conflict and consumer relevant groups

5.3 Reference groups – factors influencing reference groups and types

BOOKS FOR REFERENCE

Batra Saish K and Kazmi S H H , Consumer Behaviour - Text and Cases, New Delhi, Excel Books, 2004.

Jain P.C. and Bhatt, Monika , Consumer Behaviour in Indian Context, New Delhi, S. Chand & Co., 2003.

Kumar ,Ramesh S. ,Conceptual Issues in Consumer Behaviour , Singapore Pearson Education Pvt Ltd, 2003.

Loudon,David,L.and Albert,Della,Bitta,J.,Consumer Behaviour, New Delhi, Tata Mc Graw Hill , 2002.

Michael ,Solomon, R ., Consumer Behaviour , Singapore, Pearson Education Pvt Ltd, 2003.

Schiffman, G, Leon and Kanuk Leslie Lazar., Consumer Behaviour, 8th Edition, New Delhi, Prentice – Hall, Inc. 2004.

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Section A – Essay type answers (500 words)

5 x 8 = 40 Marks
(From a choice of 8)

Section B – Essay type answers (1200 words)

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(From a choice of 5)

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SYLLABUS

((Effective from the academic year 2011-2012))

HUMAN RESOURCE MANAGEMENT

CODE: 11CM/PC/HR24

CREDITS: 4

LTP: 4 1 0

TOTAL TEACHING HOURS: 65

OBJECTIVES OF THE COURSE

- To provide a comprehensive knowledge on the concepts of Human Resource Management.
- To familiarize the students with the contemporary features of Human Resources.
- To develop core competency for working in a competitive Business environment.

Unit 1 (10 Hours)

Introduction

- 1.1 Nature and scope of human resource management
- 1.2 Functions of human resource management - procurement, development, compensation, integration, maintenance

Unit 2 (15 Hours)

Recruitment and Placement

- 2.1 Human resource planning – objectives, importance and process
- 2.2 Job analysis – job description, job specification
- 2.3 Recruitment – need, importance, sources
- 2.4 Selection procedure
- 2.5 Orientation and placement

Unit 3 (15 Hours)

Maintaining and Retaining Human Resource

- 3.1 Job change- transfer – promotion
- 3.2 Absenteeism and labour turnover
- 3.3 Quality of work life – concepts and issues
- 3.4 Motivation – Theories of motivation – Maslow's, Herzberg, Porter & Lawler and Vroom's expectancy theory.

Unit 4 (15 Hours)

Human Resource Development

- 4.1 Human resource development – employee training
- 4.2 Employee counseling
- 4.3 Mentoring
- 4.4 Tools for improving managerial effectiveness – TQM, Quality circles, KAIZEN

Unit 5 (10Hours)

Challenges of Human Resource Management

- 5.1 Managing organizational, cultural and structural changes
- 5.2 Managing global human resource – The human resource challenges of international business
 - 5.2.1 The effect of inter-country differences on human resource management

BOOKS FOR REFERENCE

Armstrong, Michael, A handbook of Human Resource Management, 11th edition U.K. Kogan page Ltd., 2009.

Aswathappa, K, Human Resource and Personnel Management, (Text and Cases), New Delhi, Tata Mc Graw Hill Pub.Co. Ltd., 2007.

Dessler Gary., Human Resource Management, New Delhi, Pearson Education (Singapore), Pvt. Ltd., 2010.

Flippo, Edwin B., Personnel Management, Singapore, Pearson Education Co, 2004.

Gupta C. B., Human Resource Management, New Delhi, Sultan Chand & Sons Ltd., 2008.

Khanka S.S., Human Resource Management, (Text and Cases), New Delhi, S. Chand & Co. Ltd. 2007.

Prasad L.M., Human Resource Management, New Delhi, Sultan Chand & Sons Ltd., 2007.

Price, Alan, Principles of Human Resource Management, U.K., Blackwell Pub. Inc., 2000.

Rao, V.S.P., Human Resource Management (Text and Cases), New Delhi, Excel Books, 2002.

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Section A – Essay type answers (500 words)

5 x 8 = 40 Marks

(From a choice of 8)

Section B – Essay type answers (1200 words)

3 x 20 = 60 Marks

(From a choice of 5)

Continuous Assessment Tests

There would be 2 CA tests and a third component which would comprise an assignment, objective test, etc.

There would be equal weightage of marks for the CA tests and the third component.

50% marks would be allotted for the CA test.

The duration of the CA tests would be 1 1/2 hours.

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600086

M.Com. DEGREE

SYLLABUS
(Effective from the academic year 2011-2012)

FINANCIAL MANAGEMENT

CODE: 11CM/PC/FM24

CREDITS: 4

LTP:4 1 0

TOTAL TEACHING HOURS: 65

OBJECTIVES OF THE COURSE

- To enable students to understand the conceptual framework of financial management.
- To familiarize students with the analytical techniques used in financial decision making.
- To encourage students to apply financial theory to solve real world business complexities.

Unit 1 (15 Hours)

The Nature and Scope of financial management

- 1.1 Definition, scope and functions of financial management.
- 1.2 Objectives of firm
 - 1.2.1 Profit maximization
 - 1.2.2 Wealth maximization
 - 1.2.3 Value maximization
- 1.3 Time value of money
 - 1.3.1 Compound interest and future values, present value of single cash flow and multiple -cash flow
 - 1.3.2 Annuities.

Unit 2 (15 Hours)

Investment in long-term Assets

- 2.1 Nature and types of investment decisions.
- 2.2 Relevant cash flows in capital budgeting
- 2.3 Investment evaluation criteria
 - 2.3.1 Non-discounted cash flow techniques
 - 2.3.2 Discounted cash flow techniques
- 2.4 Capital rationing and mutually exclusive projects.

Unit 3 (15 Hours)

Capital Structure

- 3.1 Designing capital structure.
 - 3.1.1 EBIT – EPS approach
 - 3.1.2 Valuation approach
 - 3.1.3 Cash flow approach
- 3.2 Practical consideration in determining capital structure
- 3.3 Optimal capital structure

Unit 4 (10 Hours)

Cost of Capital

- 4.1 Meaning, significance and concepts of cost of capital.
- 4.2 Cost of debt and preference shares.
- 4.3 Cost of equity and retained earnings.
- 4.4 Weighted average cost of capital.

Unit 5 (10 Hours)

Operating, Financial and Combined leverages

- 5.1 Meaning and significance of operating leverage
 - 5.1.1 Break-even analysis
 - 5.1.2 Measures of operating leverage.
- 5.2 Meaning and significance of financial leverage
 - 5.2.1 EBIT-EPS analysis
 - 5.2.2 Indifference point
 - 5.2.3 Measures of financial leverage
- 5.3 Combined leverage-total risk

BOOKS FOR REFERENCE

Chandra Prasana, Fundamentals of Financial Management, New Delhi, Tata McGraw Hill Pub. Co, 2002.

Chandra Prasana, Financial Management Theory and Practice, New Delhi, Tata McGraw Hill Pub. Co, 2008.

Khan .M.Y. and Jain.P.K, Theory and Problems in financial management, New Delhi, Tata McGraw Hill Pub., 2002.

Pandey I.M., Financial management, New Delhi, Vikas Pub. House Pvt Ltd, 2003.

Ravi M. Kishore, Financial Management Problems and Solutions, New Delhi, Taxmann Allied Services (P.)Ltd., 2006.

Rustagi R.P., Financial Management - Theory ,concepts and problems, New Delhi, Galgottia Pub. Co., 2001.

QUESTION PAPER PATTERN

The pattern of question paper for the End Semester for the course will be as follows:

The duration of the examination will be 3 hours

End Semester Question paper Pattern :

Section A - (10 x2 =20 Marks)

Theory Questions – 5 and Problems – 5

Section B - (5 x 8 = 40 Marks)

Theory Questions -4 and Problems 4

Section C - (2 x 20 = 40 Marks)

Theory Questions -2 and Problems 2

Continuous Assessment Tests

There would be 2 CA tests and a third component which would comprise open book test, assignment, objective test, etc.

There would be equal weightage of marks for the CA tests and the third component.

50% marks would be allotted for the CA test.

The duration of the CA tests would be for 1½ hrs.

STELLA MARISCOLLEGE (AUTONOMOUS), CHENNAI -600086

M.Com. DEGREE

SYLLABUS
(Effective from the academic year 2011-2012)

RESEARCH METHODOLOGY

CODE: 11CM/PC/RM24

CREDITS: 4

LTP: 4 1 0

TOTAL TEACHING HOURS: 65

OBJECTIVES OF THE COURSE

- To understand the fundamental concepts and tools of research.
- To familiarize the students with various approaches to research.
- To develop the skill in the preparation of project report.

Unit 1 (15 Hours)

Research Methods and Techniques

- 1.1 Meaning and scope of research
- 1.2 Approaches to research – historical, descriptive, case study and experimental approach
- 1.3 Research process
 - 1.3.1 Stages in research work
 - 1.3.2 Problem formulation
- 1.4 Research Design – need, features and concepts and types

Unit 2 (9 Hours)

The Sample Design

- 2.1 The need for samples
- 2.2 Selecting the sample – random and non-random methods
- 2.3 Designing and conducting a sample study
- 2.4 Sampling and non-sampling errors
- 2.5 Merits and demerits of sampling

Unit 3 (8 Hours)

Measurement and Scaling Techniques

- 3.1 Measurement in research
- 3.2 Measurement scales
- 3.3 Test of sound measurement
- 3.4 Types of scaling techniques

Unit 4 (15 Hours)

Testing Hypotheses and Tests of Significance

- 4.1 Sampling distribution – standard error – null hypothesis – type I and type II errors
- 4.2 Test of significance for large samples based on normal distribution
- 4.3 Test of significance for small samples based on ‘t’ and ‘F’ distributions

Unit 5 (15 Hours)

Non-Parametric Test and Analysis of Variance

- 5.1 Chi-square test
- 5.2 ANOVA- one way classification and two way classification
- 5.3 Analysis of variance – Latin square design
- 5.4 Report writing –layout of the research report

BOOKS FOR REFERENCE

Aczel , Complete Business Statistics , New Delhi, Tata Mc Graw Hill Publishers, 2006.

Foster Jeremy T., Data Analysis using SPSS for Windows, New Delhi, Sage Publications India Pvt Ltd, 2000

Gupta S.P. , Statistical Methods, New Delhi, Sultan Chand and Sons, Pub, 2008

Gupta, Santhosh , Research Methodology and Statistical Techniques, New Delhi, Deep and Deep Publications .Pvt. 2003

Kothari C.R , Research Methodology- Methods and Techniques, New Delhi, New Age International Publishers, 2007

Pole Christopher and Lampard Richard , Practical Social Investigation – Qualitative and Quantitative Methods in Social Research, New Delhi, Pearson Education Pvt.Ltd, 2002

Sancheti D.C. and Kapoor V.K., Statistics, New Delhi, Sultan Chan and Sons , 2008

Singh Y.K, Bajpai Rb , Research Methodology, New Delhi, Aph Publishing Corporation. 2007

Taylor B, Research Methodology, New Delhi, Prentice Hall India Pvt Ltd. 2007

QUESTION PAPER PATTERN

The pattern of question paper for the End Semester for the course will be as follows:

The duration of the examination will be 3 hours

The allotment of marks would be

Section A - (10 x 2 = 20 Marks)

Theory Questions – 5 and Problems – 5

Section B - (5 x 8 = 40 Marks)

Theory Questions -4 and Problems 4

Section C - (2 x 20 = 40 Marks)

Theory Questions -2 and Problems 2

Continuous Assessment Tests

There would be 2 CA tests and a third component which would comprise open book test, assignment, objective test, etc.

There would be equal weightage of marks for the CA tests and the third component.

50% marks would be allotted for the CA test.

The duration of the CA tests would be for 1½ hrs.

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086

M.Com. DEGREE

SYLLABUS

(Effective from the academic year 2010 – 2011)

SOFT SKILLS

CODE : 11CM/PK/SS22

CREDITS : 2

L T P : 2 0 0

TOTAL TEACHING HOURS : 26

OBJECTIVES OF THE COURSE

- To empower and create opportunities for self development
- To instill confidence and face challenges.

Unit 1 (6 hrs)

Behavioural Traits

- 1.1 Self Awareness
- 1.2 Communication Skills – Verbal and Non Verbal
- 1.3 Leadership Qualities
- 1.4 Etiquette and mannerisms
- 1.5 Experiential Learning – Based on activities

Unit 2 (5 hrs)

Team Work

- 2.1 Interpersonal Skills
- 2.2 People Management
- 2.3 Creative Thinking
- 2.4 Critical Thinking
- 2.5 Experiential Learning – Based on activities

Unit 3 (5 hrs)

Time Management

- 3.1 Importance of time management
- 3.2 Planning and Prioritizing
- 3.3 Organizing skills
- 3.4 Action Plan
- 3.5 Experiential Learning – Based on activities

Unit 4 (5 hrs)

Conflict Resolution

- 4.1 Reasons for conflict
- 4.2 Consequences of conflict
- 4.3 Managing emotions
- 4.4 Methods of resolving conflicts
- 4.5 Experiential Learning – Based on activities

Unit 5 (5 hrs)

Career Mapping

- 5.1 Goal setting
- 5.2 Career Planning
- 5.3 Resume writing
- 5.4 Handling Interviews
- 5.5 Experiential Learning – Based on activities

BOOKS FOR REFERENCE

Khera, Shiv, (2002), You Can Win, Macmillan India Ltd., Delhi.

Mishra, Rajiv K., (2004), Personality Development : Transform Yourself, Rupa and Co., New Delhi.

Newstrom, John W. and Scannell, Edward E., (1980), Games Trainers Play: Experiential Learning, Tata McGraw Hill, New Delhi.

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600086

M.Com DEGREE

SYLLABUS
(Effective from the academic year 2011-2012)

SERVICE MARKETING

CODE: 11CM/PC/SM34

CREDITS: 4

LTP: 4 1 0

TOTAL TEACHING HOURS: 65

OBJECTIVES OF THE COURSE

- To familiarize the students with the service sector operations and its diversity.
- To create an awareness of how service sectors are becoming a primary source of wealth and trade.
- To increase the value of learning experience by becoming familiar with the challenging and dynamic environment of services.

Unit 1 (10 Hours)

Introduction

- 1.1 Global feature and services.
- 1.2 Marketing management for services – expanding the marketing mix
- 1.3 An integrated approach to services marketing – Servaqual model

Unit 2 (15 Hours)

Managing demand and capacity

- 2.1 Nature of demand and patterns of demand for services
- 2.2 Using marketing mix to manage demand
- 2.3 Balancing capacity to demand

Unit 3 (15 Hours)

Positioning Service

- 3.1 Creating a competitive positioning
- 3.2 Steps in developing a positioning strategy – mission, vision, strategic goals
- 3.3 The service gaps – quality gap, performance gap, delivery gap

Unit 4 (15 Hours)

Managing the Service Encounter

- 4.1 Designing the interactive process – Blue printing
- 4.2 Designing the physical environment
- 4.3 Roles of people in the process

Unit 5**(10 Hours)****Customer Satisfaction**

5.1 Customer Expectation – Satisfaction process

5.2 Servqual dimensions – Key drivers of Quality - Bases of empowerment

5.3 Principles of Complaint management & Service recovery

BOOKS FOR REFERENCE

Andrey Gilmore., Service Marketing and Management, New Delhi Sage Pub. 2003.

Jha S.M., Services Marketing, Mumbai Himalaya Pub. House, 1998.

Lovelock, Christopher, H., Services Marketing, USA, Prentice Hall, 1996.

Promod, Batra. , Simple Ways to Manage your Service Customers, New Delhi Think Inc, 1996.

Rampal M.K. and Gupta S.L., Services Marketing Concepts, Application and cases, New Delhi, Galgotia Pub.Co. 2003.

Roland T. Rust, Anthony J, Zahovik, Timothy L. Keinigham, Services Marketing, 1st Edition, USA, Addison – Wesley Longman Inc, Publishers, 1999.

Shajahan S., Services Marketing Concepts, Practices and cases, Mumbai Himalaya Pub.House, 2001.

Sinha P.K Sahoo S.C , Services Marketing – Text and Readings, Mumbai Himalayan Pub, House, 1994.

QUESTION PAPER PATTERN

The pattern of question paper for the End Semester for the course will be as follows:

The duration of the examination will be 3 hours.

The allotment of marks would be

Section A – Essay type answers (500 words)

5 x 8 = 40 Marks
(From a choice of 8)

Section B – Essay type answers (1200 words)

3 x 20 = 60 Marks
(From a choice of 5)

Continuous Assessment Tests

There would be 2 CA tests and a third component which would comprise an assignment, objective test, etc.

There would be equal weightage of marks for the CA tests and the third component.

50% marks would be allotted for the CA test.

The duration of the CA tests would be 1 1/2 hours.

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600086

M.Com. DEGREE

SYLLABUS
(Effective from the academic year 2011-2012)

CORPORATE ACCOUNTING AND RESTRUCTURE

CODE: 11CM/PC/CA34

CREDITS: 4

LTP: 4 1 0

TOTAL TEACHING HOURS: 65

OBJECTIVES OF THE COURSE

- To acquaint students with various accounting treatments and formats.
- To enable students to acquire an in-depth knowledge in the preparation of financial statements.
- To familiarize the students with the accounting standards and disclosure norms as per the Companies Act.

Unit 1 (15 Hrs)

Preparation of financial statements

- 1.1 Legal requirements and contents of financial statements of a company
- 1.2 Preparation of financial statements of a company.

Unit 2 (15 Hrs)

Accounting for corporate re-structuring

- 2.1 Amalgamation in the nature of merger and in the nature of purchase (AS-14)- accounting treatment in the books of transferor and transferee companies
- 2.2 Alteration of share capital and internal re-construction - preparation of scheme of internal re-construction.

Unit 3 (15 Hrs)

Accounting for groups

- 3.1 Meaning of holding and subsidiary company – need for consolidated financial statement
- 3.2 Preparation of consolidated balance sheet – with one subsidiary companies.
- 3.3 Treatment of inter- company owing and holdings

Unit 4 (10 Hrs)

Accounting for special entities

- 4.1 Final accounts of banking companies.
- 4.2 Final accounts of insurance companies – Life Insurance & General Insurance

Unit 5**(10 Hrs)****Valuation of shares and goodwill**

- 5.1 Meaning, Need & factors to be considered for valuing goodwill & shares
- 5.2 Methods of valuation of shares - Net assets, intrinsic value, yield method, Earning capacity, Fair value
- 5.3 Methods of valuation of Goodwill – Average profits, Capitalization of super profit method

BOOKS FOR REFERENCE

Gupta R.L. and Radhaswamy M., Advanced Accountancy, vol.2, New Delhi, Sultan Chand & Sons, 2008.

Jain S.P. and Narang K.L., Advanced Accountancy, vol.2, New Delhi, Kalyani Pub. House, 2007.

Maheshwari S.N., Corporate Accounting, 3rd edition, New Delhi. Vikas Pub. House, 2004.

Mukkerjee, A and Hanif, M, Modern Accountancy, New Delhi, Tata, McGraw Hill Publishing Company Ltd, 2002.

Shukla, M. C and Grewal T.S, and Gupta, Advanced Accountancy, New Delhi, S.Chand and Company Ltd, 2003.

Thusian, P. C, Accountancy for C.A. Intermediate Examination, New Delhi, Tata, McGraw Hill Publishing Company Ltd, 2007.

Tulsian P.C, Corporate Accounting, New Delhi, Tata McGraw Hill 2007.

QUESTION PAPER PATTERN

The pattern of question paper for the End Semester for the course will be as follows:

The duration of the examination will be 3 hours

The allotment of marks would be

Section A – short answers (max. 50 words) -

10 x 2 = 20 Marks

5 Questions theory and 5 Problems

Section B – Problems

5 x 8 = 40 Marks

(From a choice of 7)

Section C – Problems

2 x 20 = 40 Marks

(From a choice of 4)

Continuous Assessment Tests

There would be 2 CA tests and a third component which would comprise open book test, assignment, objective test, etc.

There would be equal weightage of marks for the CA tests and the third component.

50% marks would be allotted for the CA test.

The duration of the CA tests would be for 1½ hours

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI 600 086.

M.Com. DEGREE

SYLLABUS
(Effective from the academic year 2011-12)

BUSINESS TAXATION

CODE: 11CM/PC/BT34

CREDITS: 4

L T P: 4 1 0

TOTAL TEACHING HOURS: 65

OBJECTIVES OF THE COURSE

- To provide a broad conceptual framework for determining the tax liability for an individual.
- To expose students to the significance and constitutional provisions relevant to indirect tax laws.

Unit 1

Introduction to income tax (5 Hours)

- 1.1 Meaning of tax , concept of tax planning – tax evasion and tax planning
- 1.2 Basic concepts - Person, Assessee, Assessment year, Previous year, Finance Act and Total income.
- 1.3 Residential status and incidence of tax

Unit 2

(15 Hours)

Computation of income for an Individual-I

- 2.1 Computation of Salary income – Basis of charge, Allowances, Perquisites and Deductions.
- 2.2 Income from Immovable property
- 2.3 Profits and gains of Business and Profession – Basic concepts in computation of business and professional income.
(Theoretical aspects and simple Problems)

Unit 3

(15 Hours)

Computation of income for an Individual-II

- 3.1 Capital Gains – Computation of Short- term and Long-term Capital gains (excluding exemptions)
- 3.2 Income from other sources
- 3.3 Set-off and carry forward of losses
- 3.4 Deductions
(Theoretical aspects and simple Problems)

Unit 4 (15 Hours)

Return of income and Assessment

- 4.1 Basic concepts in assessment procedure – Filing of Returns, Permanent Account Number.
- 4.2 Types of assessment – Self assessment, Assessment in response to notice, Best judgment assessment .
- 4.3 Computation of tax liability
- 4.4 Income tax authorities – jurisdiction and powers.

Unit 5 (15 Hours)

Introduction to Indirect Tax

- 5.1 Concept of Indirect tax
- 5.2 Basic concept of Excise Duty – Meaning, levy, collection and exemptions from Excise duty.
- 5.3 Basic concepts of Customs Duty - Meaning, levy and exemptions from Customs Duty
- 5.4 Service Tax – Basic concepts and liability of Service Tax.

BOOK FOR STUDY

Gaur V.P. and Narang D.B., **Income Tax Law and Practice**, New Delhi, Kalyani Publishers, 2011-2012.

BOOKS FOR REFERENCE

Dinkar Pagare, Law and Practice of Income Tax, 2011-2012, Sultan Chand and Sons, New Delhi

Lal B.B., Income Tax Law and Practice, 2011-2012, Konark Publishers Limited, New Delhi

Manoharan T. N. Income Tax Law, Mumbai, 2011-2012 Snow White Publications

Mehrotra, H.C., Income Tax Law and Practicum, 2011-2012, Sahitya Bhavan Publications, Agra

Vinod K., Singhania, Taxman's Students Guide to Income Tax, 2011-2012 Taxman's Publications Pvt. Ltd., New Delhi

Vinod K., Singhania, Indirect tax, 2011-2012 , Taxman's Publications Pvt. Ltd., New Delhi

QUESTION PAPER PATTERN

The pattern of question paper for the End Semester for the course will be as follows:

The duration of the examination will be 3 hours

End Semester Question paper Pattern :

Section A - (10 x 2 = 20 Marks)

Theory Questions – 5 and Problems – 5

Section B - (5 x 8 = 40 Marks)

Theory Questions -4 and Problems 4

Section C - (2 x 20 = 40 Marks)

Theory Questions -2 and Problems 2

Continuous Assessment Tests

There would be 2 CA tests and a third component which would comprise open book test, assignment, objective test, etc.

There would be equal weightage of marks for the CA tests and the third component.

50% marks would be allotted for the CA test.

The duration of the CA tests would be for 1½ hrs.

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086

M.Com. DEGREE

SYLLABUS

(Effective from the academic year 2011-2012)

COMPUTER APPLICATIONS IN BUSINESS

CODE: 11CM/PE/CB34

CREDITS: 4

L T P: 4 0 0

TOTAL TEACHING HOURS: 52

OBJECTIVES OF THE COURSE

- To provide a comprehensive knowledge on the various aspects related to computer applications.
- To familiarize students with the practical knowledge of analyzing and interpretation of data.
- To provide the benefits and risk of on-line marketing and to describe the development of electronic market space.

Unit 1 (8 Hours)

Introduction to E-Commerce

- 1.1 E- commerce consumer applications
- 1.2 E-Commerce strategies for service industries
- 1.3 Prospects of E-Commerce in India

Unit 2 (8 Hours)

E-Marketing and E-Advertising

- 2.1 Emergence of E-Marketing
- 2.2 Online shopping – i-store, i-suppliers, i-customers
- 2.3 Internet as a competitive advertising – i-advertisement, e-strategy
- 2.4 Internet banking – electronic payment system

Unit 3 (14 Hours)

Data Analysis with Excel

- 3.1 Statistical analysis – mean, standard deviation, variance
- 3.2 Statistical methods of forecasting – time series analysis
- 3.3 Statistical analysis – correlation, regression
- 3.4 Analysis and interpretation of data – chi square test, small sample t- test, one way ANOVA and two-way ANOVA

Unit 4 (10 Hours)

Data Analysis with SPSS

- 4.1 Analysis of data using SPSS - mean median mode, standard deviation and variance
- 4.2 Statistical analysis - correlation, regression
- 4.3 Analysis and interpretation of data – chi square test, small sample t- test, one way ANOVA and two-way ANOVA

Unit 5**(12 Hours)****Tally**

- 5.1 Tally – creation of a company, alteration and deletion of a company
- 5.2 Creation of account groups - liabilities and assets
- 5.3 Creation of ledgers- alteration and deletion of account master records
- 5.4 Accounts voucher – voucher types and modifications
- 5.5 Preparation of trial balance and cash book
- 5.6 Preparation of Final Accounts – profit and loss statement and balance sheet

BOOKS FOR REFERENCE

Andy Field, Discovering Statistics Using SPSS, New Delhi, Sage publications, 2006.

Foster Jeremy T , Data Analysis using SPSS for windows – Beginners guide, New Delhi, Sage Publications India Pvt Ltd, 2000.

Jefrey F. Rayport & Bernaud J.Jaworski, Introduction to E-Commerce TMH 2003.

Judy 9. Pankaj S., E-Commerce, Excel Publishers 2005.

Mayes, Timothy Runners up and Shank, Todd M, Financial Analysis with Ms excel, USA, Harcourt Brace College Pub, 2000.

Murthy C.S.V, E-commerce- concepts, Models and strategies, Mumbai, Himalaya Publishing house, 2003.

Nadhani A.K, Nadhani K.K, Implementing Tally 9 and 8.1 , New Delhi, BPB Publications, 2009 .

Smith P.R. and Dave Chaffey, e- marketing excellence- The Heart of Business, Butterworth Heinemann. 2003.

Strauss, Adel El-Ansary, Raymond Frost, E-marketing, New Jersey, Prentice Hall, 2003.

QUESTION PAPER PATTERN

The pattern of question paper for the End Semester for the course will be as follows:

The marks will be divided between both theory and practical having both theory and practical components for the same exam.

The duration of the examination will be 3 hours – 1 hour theory and 2 hours practical.

The allotment of marks would be 40 marks for theory and 60 marks for practical

The theory exam would have the following pattern –

Section A – Objective questions

20 x 1 = 20 marks

Section B – Problems

4 x 5 = 20 marks

(From a choice of 7 Questions)

Practical Examination –

Section A - 6 x 5 = 30 marks

Section B - 2 x 15 = 30 marks

Continuous Assessment Tests

There would be 2 CA tests and a third component which would comprise of objective test and problem solving.

The duration of the CA test would be 1½ hrs. – 30 minutes theory and 1 hour practical.

There would be equal weightage of marks for the CA tests and the third component.

50% marks would be allotted for the CA test.

STELLAMARISCOLLEGE (AUTONOMOUS), CHENNAI – 600 086

M.Com. DEGREE

SYLLABUS
(Effective from the academic year 2011 – 2012)

AUTOMATED ACCOUNTING PRACTICES

CODE:11CM/PE/AP34

CREDITS: 4

L T P: 4 0 0

TOTAL TEACHING HOURS: 52

OBJECTIVES OF THE COURSE

- To develop a practical understanding of the concepts of accounting using Excel and Tally
- To understand the various evaluation techniques involved in decision making
- To understand the techniques used in financial statement analysis

Unit 1

Introduction to Tally

(8 Hours)

- 1.1 Company creation
- 1.2 Creating journals and ledger
- 1.3 Voucher types
- 1.4 Inventory master

Unit 2

Financial Reports using Tally

(10 Hours)

- 2.1 Trial Balance
- 2.2 Final accounts
- 2.3 Inventory Reports

Unit 3

Techniques for Analyzing Financial Statement using Excel

(12 Hours)

- 3.1 Inter firm comparison
- 3.2 Common size statements
- 3.3 Cash flow and Fund flow analysis

Unit 4

Business Forecasting Techniques using Tally and Excel

(10 Hours)

- 4.1 Ratio Analysis
- 4.2 Trend Analysis
 - 4.2.1 Method of least squares
- 4.3 Regression Analysis
 - 4.2.2 Preparation of projected financial statement

Unit 5**(12 Hours)****Business Evaluation Techniques Using Excel**

- 5.1 Time value of money
- 5.2 Future and Present value of money
- 5.3 Future value and Present Value of annuity
- 5.4 Evaluation techniques using Pay Back, NPV and IRR methods

BOOKS FOR REFERENCE

Bodhanwala J. Ruzbeh , 2004, 2nd edition, Understanding and Analysing Balance Sheets using Excel Worksheet, Prentice- Hall of India, New Delhi.

Gupta R.L., M. Radhaswamy, 2005, 5th edition, Advanced Accountancy (Vol I, III & IV), Sultan Chand and Sons, New Delhi.

Jain S.P., K.L.Narang,. 2005, 12th edition, Advanced Accountancy (Part II), Kalyani Publishers, New Delhi.

Nadhani A. K. and K.K. Nadhani 2005, 1st edition, Implementing Tally 7.2, BPB Publications, New Delhi.

Agarwal Namrata and Sanjay Kumar, 2002, 1st edition, Financial Accounting on Computers using Tally, Dreamtech Press India (P) Ltd, New Delhi

QUESTION PAPER PATTERN

The pattern of question paper for the End Semester for the course will be as follows:
The marks will be divided between both theory and practical having both theory and practical components for the same exam.

The duration of the examination will be 3 hours – 1 hour theory and 2 hours practical.

The allotment of marks would be 40 marks for theory and 60 marks for practical

The theory exam would have the following pattern –

Section A – Objective questions

20 x 1 = 20 marks

Section B – Problems

4 x 5 = 20 marks

(From a choice of 7 Questions)

Practical Examination –

Section A - 6 x 5 = 30 marks

Section B - 2 x 15 = 30 marks

Continuous Assessment Tests

There would be 2 CA tests and a third component which would comprise of objective test and problem solving.

The duration of the CA test would be 1½ hrs. – 30 minutes theory and 1 hour practical.

There would be equal weightage of marks for the CA tests and the third component.

50% marks would be allotted for the CA test.

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086

M.Com. DEGREE

SYLLABUS

(Effective from the academic year 2011 – 2012)

SUMMER INTERNSHIP

CODE: 11CM/PN/SI32

CREDITS : 2

OBJECTIVES OF THE INTERNSHIP

- To acquire the knowledge of the work culture in the corporate sector.
- To gain practical experience about the functioning of the organization
- To nurture a positive attitude to work in private and public sectors
- To provide a hands-on work experience and to learn the importance of documentation, time management and report writing
- To inculcate self-confidence, work ethics and professionalism.

SUMMER INTERNSHIP:

1. The internship will commence during the summer – months of May and June
2. Before the commencement of the internship the students will be briefed about their internship requirements to be fulfilled.
3. Every student will have to put in 75 hours of work experience and maintain a log book of the same.

The evaluation of the internship will be done as follows:

- Evaluation will be based on
 - Maintenance of log book 10 marks
 - oral presentation 15 marks
 - Detailed Report 25 marks

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600086

M.Com. DEGREE

SYLLABUS
(Effective from the academic year 2011-2012)

ACCOUNTING FOR MANAGERIAL DECISIONS

CODE: 11CM/PC/AM44

CREDITS: 4

LTP: 4 1 0

TOTAL TEACHING HOURS: 65

OBJECTIVES OF THE COURSE

- To encourage students to use and analyze decision making techniques.
- To enable students to evaluate the assumptions, behavioral implications and qualitative factors in decision making.
- To enhance the knowledge on performance evaluation of firms.

Unit 1 (15 Hours)

Marginal Costing

- 1.1 Marginal costing and absorption costing – analysis and comparison
 - 1.1.1 Application of marginal costing techniques in decision making
 - 1.1.2 Cost volume profit analysis – applications and limitations
 - 1.1.3 Break even analysis

Unit 2 (15 Hours)

Standard costing and variance analysis

- 2.1 Unit standards – types of standards – need
- 2.2 Standard products costs - variance analysis – material, labor, overheads and sales variances
- 2.3 Accounting for variances

Unit 3 (10 Hours)

Budgeting

- 3.1 Meaning, role and objectives of budgeting
- 3.2 Types of budgets
- 3.3 Zero based budget
- 3.4 Performance budgeting – requisites and steps in implementation

Unit 4

(15 Hours)

Performance Evaluation

- 4.1 Financial statement analysis - I
 - 4.1.1 Ratio analysis
 - 4.1.2 Component percentages
- 4.2 Financial statement analysis – II
 - 4.2.1 Fund flow Analysis
 - 4.2.2 Cash Flow Analysis

Unit 5

(10 Hours)

Network Analysis

- 5.1 Meaning and methods
- 5.2 Calculation of EST, EFT, LST, LFT, Free Float, Total Float
- 5.3 PERT & CPM
- 5.4 Calculation of expected duration and variance
- 5.5 Calculation of Probability

BOOKS FOR REFERENCE

Hansen and Mowen, Management Accounting, USA, South-Western College Pub., 1994.

Hornigren, Charles, T., Sundem, Gary L. and Strattton, William O , Management Accounting, New Delhi ,Prentice Hall of India, 1999.

Lal, Jawahar, Managerial Accounting, Mumbai, Himalaya Publishing House, 1996.

Maheswari S. N., Management Accounting, New Delhi ,Sultan Chand and Sons, 2003.

Mayes, Timothy, Runners up and Shank, Todd M. , Financial Analysis with Ms Excel, USA, Harcourt Brace College Pub., 1996.

Mohan, Man and Goyal, S. N., Management Accounting, Agra, Sahitya Bhawan, , 1993.

Reddy T.S. and Reddy, Hari Prasad. Y., Management Accounting, Chennai, Margham Pub., 2000.

Ronald, Hilton, L., Managerial Accounting, New Delhi , Tata McGraw Hill Pub., 2002.

Sharma, R. K. and Gupta, Management Accounting, New Delhi ,Kalyani Pub., 1999.

QUESTION PAPER PATTERN

The pattern of question paper for the End Semester for the course will be as follows:

The duration of the examination will be 3 hours

The allotment of marks would be

Section A – short answers (max. 50 words) -
5 Questions theory and 5 Problems

10 x 2 = 20 Marks

Section B – Problems

5 x 8 = 40 Marks
(From a choice of 7)

Section C – Problems

2 x 20 = 40 Marks
(From a choice of 4)

Continuous Assessment Tests

There would be 2 CA tests and a third component which would comprise open book test, assignment, objective test, etc.

There would be equal weightage of marks for the CA tests and the third component.

50% marks would be allotted for the CA test.

The duration of the CA tests would be for 1½ hours

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600086

M.Com. DEGREE

SYLLABUS
(Effective from the academic year 2011-2012)

TRAINING AND DEVELOPMENT

CODE: 11CM/PC/TD44

CREDITS: 4

LTP: 4 1 0

TOTAL TEACHING HOURS: 65

OBJECTIVES OF THE COURSE

- To enlighten the students on the importance and need for training and development.
- To familiarize with the pedagogy for training
- To enable students to understand the human resource development process.

Unit 1 (10 Hours)

Introduction to Training and development

- 1.1 Definition of HRD – objective and principle of HRD
- 1.2 Need for training and development
- 1.3 Difference between training and development
- 1.4 Challenges in training

Unit 2 (10 Hours)

Pre-requisites to Effective Training

- 2.1 Creating a climate for training
- 2.2 Principles of training – understanding learning styles of the trainees.
- 2.3 Resistance to training and the steps to overcome

Unit 3 (15 Hours)

Designing a Training Programme

- 3.1 Need analysis – meaning and significance of need analysis
- 3.2 Types of need analysis, components of need analysis
- 3.3 Design and development of training

Unit 4 (15 Hours)

Training Methods and techniques – OJT, Executive Development Programme

- 4.1 Training aids – meaning and significance
- 4.2 Types of training aids.

Unit 5**(15 Hours)****Training Implementation**

- 5.1 Implementation – meaning and significance of training implementation
- 5.2 Approaches to training implementation
- 5.3 Training evaluation – need and significance, concept of return on investment.

BOOKS FOR REFERENCE

Blanchard Nick P., James W. Thacka, Effective Training, Systems, Strategies & Policies 2nd edition , New Delhi, Prentice Hall of India, 2005.

Kumar KBS, Training and Development: Country Experience, ICFAI University Press. 2007.

Lynton P Rolf, Training for Development, New Delhi ,Vistaar Publishers, 2005.

Noe, Employee Training and Development, New Delhi, Tata Mc Graw Hill Publishing Company 2008.

Paul Donovan, The training need analysis, Research Press Business Books 2007.

Raj Aparna, Human Resource Management – Training theory and practice, New Delhi, Kalyani Publishers, 2005.

Srinivas Kandula R., Strategic Human Resource Development, New Delhi, Prentice Hall of India, 2001.

Udai Pareek, Training Instruments in HRD, 2nd edition, New Delhi, Tata McGraw Hill, 2002.

Vasudeva, Training and Development, Common wealth Publishers, 2002

Vohra Munish, Management Training and Development, New Delhi, Anmol Publications Pvt. Ltd., 2006.

QUESTION PAPER PATTERN

The pattern of question paper for the End Semester for the course will be as follows:

The duration of the examination will be 3 hours.

The allotment of marks would be

Section A – Essay type answers (500 words)

5 x 8 = 40 Marks

(From a choice of 8)

Section B – Essay type answers (1200 words)

3 x 20 = 60 Marks

(From a choice of 5)

Continuous Assessment Tests

There would be 2 CA tests and a third component which would comprise an assignment, objective test, etc.

There would be equal weightage of marks for the CA tests and the third component.

50% marks would be allotted for the CA test.

The duration of the CA tests would be 1 1/2 hours.

STELLAMARISCOLLEGE (AUTONOMOUS), CHENNAI 600 086

M.Com. DEGREE

SYLLABUS

(Effective from the academic year 2011 - 2012)

ENTREPRENEURIAL DEVELOPMENT

CODE:11CM/PC/ED44

CREDITS : 4

L T D : 4 1 0

TOTAL TEACHING HOURS :65

OBJECTIVES OF THE COURSE

- To provide comprehensive knowledge on the various aspects related to entrepreneurial development.
- To familiarize the students with the practical knowledge of establishing a business venture.
- To encourage students to set up business units.

Unit 1 (10 Hours)

Introduction

- 1.1 Concepts of entrepreneurship development
- 1.2 Evolution of the concept of entrepreneur
- 1.3 Entrepreneur vs Intrapreneur, Entrepreneur vs Entrepreneurship, Entrepreneur vs Manager
- 1.4 Role of entrepreneur in Indian economy and developing economies with reference to self-employment development
- 1.5 Entrepreneurial culture

Unit 2 (10 Hours)

Creating Entrepreneurial Venture

- 2.1 Business planning process
- 2.2 Environmental analysis -- search and scanning
- 2.3 Identifying problems and opportunities
- 2.4 Defining business idea

Unit 3 (15 Hours)

Project Management

- 3.1 Project formulation and evaluation
- 3.2 Estimating financial funds requirement -- schemes offered by commercial banks and financial institutions such as IDBI, ICICI, SIDBI and SFCs
- 3.3 Venture capital funding

Unit 4 (15 Hours)

Entrepreneurship Development and Government

- 4.1 Role of Central and State Governments in promoting Entrepreneurship -- Incentives, Subsidies and Grants -- Export Oriented Units -- Fiscal and Tax Concessions
- 4.2 Role of Agencies in assisting Entrepreneurship Development: District Industries Centers (DICs), Small Industries Service Institute (SISI), Entrepreneurship Development Institute of India (EDII)

Unit 5 (15 Hours)

Women Entrepreneurs

- 5.1 Role of Women Entrepreneurs
- 5.2 Reasons for low number of women entrepreneurs
- 5.3 Problems faced by Women Entrepreneurs and their prospects

BOOKS FOR REFERENCE

- Balu V. Entrepreneurial Development, Sri Venkateswara Publications 1998,
- Dutta.B, Entrepreneurial Development, New Delhi, Excel Books 2008
- Gupta, C.B., Entrepreneurial Development, New Delhi, Sultan Chand and Sons, 2000
- Khanka .S, Entrepreneurial Development, New Delhi, S.Chand& Co 2008
- MunishVohra, Entrepreneurial Development, Anmol Publications 2006
- Sunil Gupta, Entrepreneurial Development, Hyderabad ICFAI Press, 2004
- Vasant Desai, Dynamics of Entrepreneurship Development, Himalaya Publishing House, 2000

QUESTION PAPER PATTERN

The pattern of question paper for the End Semester for the course will be as follows:

The duration of the examination will be 3 hours.

The allotment of marks would be

Section A – Essay type answers (500 words)

5 x 8 = 40 Marks
(From a choice of 8)

Section B – Essay type answers (1200 words)

3 x 20 = 60 Marks
(From a choice of 5)

Continuous Assessment Tests

There would be 2 CA tests and a third component which would comprise an assignment, objective test, etc.

There would be equal weightage of marks for the CA tests and the third component.

50% marks would be allotted for the CA test.

The duration of the CA tests would be 1½ hours.

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086

M.Com. DEGREE

SYLLABUS

(Effective from the academic year 2011 – 2012)

DISSERTATION

CODE: 11CM/PC/DS44

OBJECTIVES OF THE COURSE

- To appreciate the significance and the need for academic research
- To enable students to carry out research in related areas of Commerce
- To provide scope to further the students research capabilities and analytical skills.

RESEARCH WORK

- At the beginning of the fourth semester the student is expected to decide the research topic
- Topics will be approved by the Department based on the viability of the topic
- The Student at the end of the proposal writing class will submit the research proposal for approval
- Based on the research topic the student will be allotted a supervisor
- There will be a periodical assessment of the Research work by the supervisor
- The Schedule for submission of chapters will be notified to the student
- Every student must adhere to the Research guidelines of the department.
- After the completion of the Dissertation the student will have to appear for a viva-voce (Thesis-75 marks & Viva Voce-25 marks)

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600086

M.Com DEGREE

SYLLABUS
(Effective from the academic year 2011-2012)

ADVERTISING

CODE: 11CM/PE/AD44

CREDITS: 4

LTP: 4 0 0

TOTAL TEACHING HOURS: 52

OBJECTIVES OF THE COURSE

- To offer an insight into the creative strategies of advertising.
- To highlight the changing perspective of advertising.
- To appreciate the growing demand and challenges of the promotional aspects of advertising.

Unit 1 (10 hrs)

The Field of Advertising

- 1.1 Role of advertising
- 1.2 Advertising as a promotional tool

Unit 2 (10 hrs)

Creative Strategy

- 2.1 Ad copy – meaning and types of copy form
- 2.2 Ad designing – creation of an ad copy
- 2.3 Layout – structure and qualities

Unit 3 (10 hrs)

Advertising Media

- 3.1 Types of media – indoor, outdoor and electronic
- 3.2 Media choice criteria

Unit 4 (10 hrs)

Planning and Executing Ad campaign

- 4.1 Preparation of campaign – stages
- 4.2 Ad Budgeting - Types

Unit 5 (12 hrs)

Evaluation of Advertising

- 5.1 Measures to study effectiveness
- 5.2 Ethics in advertising

BOOKS FOR REFERENCE

- Ajanta .E.Chakravarty, Advertising, New Delhi, Rupa and Co Pvt. Ltd, 2003.
- Belch Advertising and Promotion, New Delhi, Tata McGraw HillPublishing House, 2008.
- Bovee, John, Courtland, L.George, Dovel, P and Wood, Marian Burk, Advertising Excellence, New Delhi Tata McGraw Hill Inc, 1995
- Christina Spurgeon, Advertising & New Media ,USA .,Taylor & Francis ,2008
- Jaishree Jethwaney, Shruti Jain, Advertising Management, New Delhi, Oxford University Press, 2006.
- Kenneth E. Clow & Donald E. Baack, Integrated Advertising, Promotion & Marketing Communication, New Delhi Prentice Hall of India Pvt, Ltd 2003
- Sabyasachi Chatterjee, Media and Advertising Management : New Trends, New Delhi, ICAI University Press 2007
- Wells,Advertising Principles and Practice, 7th edition, New Delhi, Prentice Hall of India, 2007.
- Donald W. Jugenheimer., Larry D Kelly, Advertising Management, New Delhi, Segment Books.
- Leo Bogart, Strategies in Advertising, USA., MTC Publishing Group.

QUESTION PAPER PATTERN

The pattern of question paper for the End Semester for the course will be as follows:

The duration of the examination will be 3 hrs

End Semester Question paper Pattern:

Section A - Essay type answer(500 words) 5 x 8 = 40 Marks
(from a choice of 8)

Section B - Essay type answers (1200 words) 3 x 20 = 60 Marks
(from a choice of 5)

Continuous Assessment Tests

There would be 2 CA tests and a third component which would comprise open book test, assignment, objective test, etc.

There would be equal weightage of marks for the CA tests and the third component. 50% marks would be allotted for the CA test.

The duration of the CA tests would be for 1½ hrs.

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600086

M.Com DEGREE

SYLLABUS

(Effective from the academic year 2011-2012)

RETAIL MANAGEMENT

CODE:11CM/PE/RT44

CREDITS : 4

L T P : 4 0 0

TOTAL TEACHING HOURS : 52

OBJECTIVES OF THE COURSE

- To create an awareness of the growing influence of the world of retailing in today's business.
- To enable the students to understand the practical aspects of retail management and store location.
- To expose the student to the Indian retail scenario.

Unit 1 (8 hours)

An Overview of Strategic Retail Management

- 1.1 Retailing – Definition and frame work of Retailing
- 1.2 Building and sustaining relationships in Retailing
– Customer Relations and Channel relations
- 1.3 Theories of Retailing – Wheel of Retailing and life cycle theory

Unit 2 (12 hours)

Strategic Planning in Retailing

- 2.1 Site planning and Store location
- 2.2 Planning a Retail Strategy – Controllable and Uncontrollable Variables
- 2.3 Retail Institutions – Ownership and Store based Strategy Mix

Unit 3 (10 hours)

Managing a Retail Business

- 3.1 Setting up a Retail Organization – Retail tasks
- 3.2 Organizational Patterns in Retailing
- 3.3 Human Resource management in Retailing
– Environment and HR process of Retailing

Unit 4 (12 hours)

Merchandise Management and Pricing

- 4.1 Role of a merchandiser
- 4.2 Steps in implementing merchandise plans
- 4.3 Retail price strategy – Factors affecting a Retail Price

Unit 5

(10 hours)

Communications with the Customers

- 5.1 Identifying and understanding consumers
- 5.2 Information gathering and processing in Retailing
- 5.3 Promotional strategy – Retail Image – Elements in a Retail promotion mix

BOOKS FOR REFERENCE

Bajaj, C. Retail Management, New Delhi: Oxford University Press, 2004.

Cook, D. and Walters D., Retail Marketing – Theory and Practice, USA: Prentice Hall, 2001.

Gilbert David, Retail Marketing Management, New Delhi: Paul's Press, 2000.

Gopal, V. Retail Management: An Introduction, New Delhi: ICFAI University Press, 2005.

Hasty, Ron and Reardon James, Retail Management, Intl. Edition USA: McGraw Hill Co. Inc, 2007.

Leon, Alexis, Enterprise Resource Planning, 5th Edition, New Delhi: Tata McGraw Hill, 2002.

Levi. M, Retailing Management, New Delhi: Tata, McGraw Hill Publishing Company Ltd, 2008.

Micheal Levy and Barton.A. Weitz, Retailing Management, New Delhi: McGraw Hill Series, 2006.

Sudarsan R., S. Ravi Prakash, M.Subramanya Sarma, Retail Management, 1st Edition, New Delhi: New Century Pub. 2007.

QUESTION PAPER PATTERN

The pattern of question paper for the End Semester for the course will be as follows:

The duration of the examination will be 3 hrs

End Semester Question paper Pattern:

Section A - Essay type answers (500 words)

5 x 8 = 40 Marks
(from a choice of 8)

Section B - Essay type answers (1200 words)

3 x 20 = 60 Marks
(from a choice of 5)

Continuous Assessment Tests

There would be 2 CA tests and a third component which would comprise open book test, assignment, objective test, etc.

There would be equal weightage of marks for the CA tests and the third component. 50% marks would be allotted for the CA test.

The duration of the CA tests would be for 1½ hrs.

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600086

M.Com DEGREE

SYLLABUS

(Effective from the academic year 2011-2012)

ESSENTIALS OF MARKETING

CODE: 11CM/PE/EM24

CREDITS: 4

LTP: 4 0 0

TOTAL TEACHING HOURS: 52

OBJECTIVES OF THE COURSE

- To create an understanding of the theoretical and practical concepts of marketing.
- To familiarize students with the process of entering markets, establishing profitable positions and building loyal consumer relationship.
- To identify the forces driving the new market economy.

Unit 1 (10 Hrs)

Understanding the concept of marketing: managing profitable customer relationships

- 1.1 The concept of marketing
- 1.2 Designing a customer – driven marketing strategy
- 1.3 Building customer relationships and integrated marketing plan.

Unit 2 (10 Hrs)

The marketing environment

- 2.1 Company micro environment – company/ supplier/creditors/competitors
- 2.2 Company macro environment – demographic, economic, national, technological, cultural and social
- 2.3 Responding to marketing environment – applying concept of marketing

Unit 3 (10 Hrs)

Product services and branding strategies

- 3.1 Product concept – Product life cycle
- 3.2 New product development
- 3.3 Brand building strategy: service marketing

Unit 4 (10 Hrs)

Price Determination and promotion

- 4.1 Pricing Objectives
- 4.2 Factors to consider when setting a price
- 4.3 Promotional program – Purpose and tools of promotional mix

Unit 5

(12 Hrs)

- 5.1 Marketing channels and supply chain management
 - 5.1.1 Nature and importance of marketing channels
 - 5.1.2 Channel design decisions – retailing & wholesaling
 - 5.1.3 Retailing & Wholesaling - Nature and classification
- 5.2 Communicating customer value: integrated marketing communications
 - 5.2.1 Promotion mix
 - 5.2.2 Integrated marketing communications
 - 5.2.3 Communication process and elements

BOOKS FOR REFERENCE

John Wilmhurst, Fundamentals and Practice of Marketing, New Delhi, Viva Books Private Ltd , 2004.

Johansson J.K, Global Marketing 4th edition, New Delhi. Tata, McGraw Hill Publishing Company ltd, 2007.

Keegan W. J, Global Marketing management, 7th edition, New Delhi, Prentice Hall of India Private ltd, 2007.

Kotler Philip, Marketing Management, 13th Edition, New Delhi, Prentice Hall of India Pvt. Ltd. 2008.

Saxena Rajan. , Marketing Management, 3rd Edition, New Delhi, Tata McGraw Hill Pub. Co. Ltd, 2005.

Staton, William J. Etzel, Michael J. and Walker, Bruce J. , Fundamentals of Marketing, 10th Edition, New Delhi, McGraw Hill(International edition) Inc, 2004.

Raju. M. S, Fundamental of Marketing, New Delhi, Excel Books, 2008.

QUESTION PAPER PATTERN

The pattern of question paper for the End Semester for the course will be as follows:

The duration of the examination will be 3 hrs

End Semester Question paper Pattern:

Section A - Essay type answers (500 words)

5 x 8 = 40 Marks
(from a choice of 8)

Section B - Essay type answers (1200 words)

3 x 20 = 60 Marks
(from a choice of 5)

Continuous Assessment Tests

There would be 2 CA tests and a third component which would comprise open book test, assignment, objective test, etc.

There would be equal weightage of marks for the CA tests and the third component. 50% marks would be allotted for the CA test.

The duration of the CA tests would be for 1½ hrs.

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086

M.Com. DEGREE

SYLLABUS

(Effective from the academic year 2011 – 2012)

HUMAN RESOURCE MANAGEMENT

CODE: 11CM/PE/HR34

CREDITS: 4

L T P: 4 0 0

TOTAL TEACHING HOURS: 52

OBJECTIVES OF THE COURSE

- To provide an understanding of the importance of Human Resource Management.
- To expose students to the managerial operative and maintenance aspects of the human resources in an organization.

Unit 1 (10 Hrs)

Introduction

- 1.1 Significance and objectives of HRM
- 1.2 Functions and Scope of HRM.

Unit 2 (10 Hrs)

Procurement HR Planning

- 2.1 Objectives and Process of manpower planning.
- 2.2 External Staffing – Job Recruitment (Sources), Selection (Procedure), Job Analysis, Job Evaluation

Unit 3 (10 Hrs)

Internal Staffing and Development

- 3.1 Training – Employee and executive development programme
- 3.2 Performance appraisal - methods
- 3.3 Promotion – factors, basis of promotion – Seniority Vs Merit

Unit 4 (10 Hrs)

Compensation

- 4.1 Determination of wages and salary – factors
- 4.2 Incentive – financial, non financial and fringe benefits

Unit 5 (12 Hrs)

Ethical issues in HRM

- 5.1 Ethics- nature and scope
- 5.2 HR ethical issues
- 5.3 Managing ethics

BOOKS FOR STUDY

Aswathappa, K., Human Resource Management, New Delhi, Tata Mc Graw Hill Publishing Company, 2007.

BOOKS FOR REFERENCE

Flippo V. Edwin, Personnel Management, New Delhi, Mc Graw Hill International Relations, 2004.

Gupta C.B., Human Resource Management, New Delhi, Sultan Chand and Sons, 2007.

Khanka S.S., Human Resource Management, New Delhi, Sultan Chand and Sons, 2007.

Prasad L.M., Human Resource Management, New Delhi, Sultan Chand and Sons, 2007.

Mamoria C.B., Personnel Management, Mumbai, Himalaya Publishing House, 2004.

QUESTION PAPER PATTERN

The pattern of question paper for the End Semester for the course will be as follows:

The duration of the examination will be 3 hrs

End Semester Question paper Pattern:

Section A - Essay type answer (500 words)

5 x 8 = 40 Marks
(from a choice of 8)

Section B - Essay type answers (1200 words)

3 x 20 = 60 Marks
(from a choice of 5)

Continuous Assessment Tests

There would be 2 CA tests and a third component which would comprise open book test, assignment, objective test, etc.

There would be equal weightage of marks for the CA tests and the third component. 50% marks would be allotted for the CA test.

The duration of the CA tests would be for 1½ hrs.

STELLAMARISCOLLEGE (AUTONOMOUS), CHENNAI – 600086

M.Com DEGREE

SYLLABUS
(Effective from the academic year 2011-2012)

BUSINESS POLICIES

CODE: 11CM/PI/BP24

CREDITS: 3

OBJECTIVES OF THE COURSE

- To offer an insight into the Business Policies.
- To highlight the changing perspective of business policies.

Unit 1

Introduction

- 1.1 Objectives, Principles and Characteristics of business
- 1.2 Business as social and economic system

Unit 2

Social responsibility of business

- 2.1 Social audit
- 2.2 Indian businessman and his changing image
- 2.3 Professionalization

Unit 3

Business consumer relationship

- 3.1 Consumer movement
- 3.2 Major consumer issues
- 3.3 Positive business response to consumerism

Unit 4

Business policy

- 4.1 Development and classification of business policies
- 4.2 Major business policies – personnel, product, pricing, distribution, promotional, And financial
- 4.3 Issues in normal conduct of business
- 4.4 Intellectual property rights

Unit 5

Labour legislation

5.1 Provisions relating to safety and health.

5.2 Workers' compensation, lay off and retrenchment

BOOKS FOR REFERENCE

Francis Cherunilam, (2000), Ed. Business Environment, Himalaya Publishing House, Mumbai.

Ghosh. P.K., and Kapoor, G.K., (1999), Ed. Business Policy and Environment, Sultan Chand & Sons, New Delhi.

Mamoria and Mamoria, (1999), Ed. Business Planning and Policy, Himalaya Publishing House, Mumbai.

Sankaran, S., (2000), Ed. Business Environment, Margam Publications, Chennai.

QUESTIONPAPER PATTERN

The pattern of question paper for the End Semester for the course will be as follows:

The duration of the examination will be 3 hours.

The allotment of marks would be

Section A – Essay type answers (500 words)

5 x 8= 40 Marks

(From a choice of 7)

Section C – Essay type answers (1200 words)

2 x 20 = 40 Marks

(From a choice of 5)