



**B.Com. DEGREE
COMMERCE
(CHOICE BASED CREDIT SYSTEM)
SHIFT II**

SYLLABUS
(Effective from the academic year 2011 – 2012)

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086

B.Com. DEGREE

COURSES OF STUDY

(Effective from the academic year 2011 - 2012)

CHOICE BASED CREDIT SYSTEM

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STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086

B.Com. DEGREE

COURSES OF STUDY

(Effective from the academic year 2011 - 2012)

CHOICE BASED CREDIT SYSTEM

Subject Code	Title of Course	Credits	Total Hours			Exam Hours	Marks		
			Lecture Hours (L)	Tutorial Hours (T)	Practical Hours (P)		Continuous Assessment	End Semester	Maximum
11CM/ME/IR43	Industrial Relations	3	3	1	0	3	50	50	100
Semester - V									
11CM/MC/FK54	Financial Markets	4	4	1	0	3	50	50	100
11CM/MC/CL54	Company Law	4	4	1	0	3	50	50	100
11CM/MC/CA54	Corporate Accounting	4	4	1	0	3	50	50	100
11CM/MC/TX54	Taxation - II	4	4	1	0	3	50	50	100
OR									
11CM/MC/OC54	Office Communication	4	4	1	0	3	50	50	100
OR									
11CM/MC/OB54	Organisational Behaviour	4	4	1	0	3	50	50	100
11CM/ME/CR53	Customer Relationship Management	3	3	1	0	3	50	50	100
OR									
11CM/ME/IS53	Insurance and Risk Management	3	3	1	0	3	50	50	100
OR									
11CM/ME/ED53	Entrepreneurial Development	3	3	1	0	3	50	50	100
Semester - VI									
11CM/MC/BC64	Business Communication	4	4	1	0	3	50	50	100
11CM/MC/AG64	Auditing	4	4	1	0	3	50	50	100
11CM/MC/PF64	Portfolio Management	4	4	1	0	3	50	50	100
OR									
11CM/MC/AP64	Automated Accounting Practices	4	2	0	3	3	50	50	100
OR									
11CM/MC/RM64	Retail Marketing	4	4	1	0	3	50	50	100
11CM/MC/AA64	Advanced Corporate Accounting	4	4	1	0	3	50	50	100
OR									
11CM/MC/PT64	Personal Tax Assessment	4	4	1	0	3	50	50	100
OR									
11CM/MC/MC64	Marketing Communication	4	4	1	0	3	50	50	100
General Elective Courses									
11CM/GE/BP32	Banking Practices	2	2	0	0	-	50	-	100
11CM/GE/FS32	Financial Services	2	2	0	0	-	50	-	100
11CM/GE/PM44	Personnel Management	4	4	0	0	3	50	50	100
11CM/GE/AP44	Accounting Practices	4	4	0	0	3	50	50	100
11CM/GE/AS44	Advertising and Salesmanship	4	4	0	0	3	50	50	100
Independent Elective Courses									
11CM/UI/EC23	Principles of E-Commerce	3	-	-	-	3	-	50	100
11CM/UI/BV23	Essentials for a Business Venture	3	-	-	-	3	-	50	100

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086

B.Com. DEGREE

SYLLABUS

(Effective from the academic year 2011 – 2012)

FINANCIAL ACCOUNTING

CODE: 11CM/MC/FA14

CREDITS: 4

L T P: 4 1 0

TOTAL TEACHING HOURS: 65

OBJECTIVES

- To provide a comprehensive understanding of the accepted principles of accounting in business.
- To provide an exposure to the computer based accounting package.

Unit 1

Single Entry system of accounting (10 Hrs)

- 1.1 Features, Limitations and difference between double entry and single entry systems
- 1.2 Ascertainment of profit under Net worth method
- 1.3 Ascertainment of profit under conversion method (simple problems)

Unit 2

Final accounts (15 Hrs)

- 2.1 Preparation of Final accounts with adjustments – (Interest on capital and Drawings, loss of stock by fire, goods sold on sale or return basis, free Samples, Goods drawn for personal use, outstanding and prepaid expenses and incomes, Bad debts and provision for bad debts and discount, Provision for discount on Creditors, depreciation)
- 2.2 Adjustment entries and Closing entries for accrual system of accounting.
- 2.3 Computation of depreciation under Straight line method and Written down method and adjustment relating to change in the method of depreciation

Unit 3

Hire Purchase (12 Hrs)

- 3.1 Meaning of hire purchase and calculation of interest
- 3.2 Accounting entries in the books of the Hire Purchaser and the Hire Vendor
- 3.3 Default and Repossession

Unit 4

Branch accounts (13 Hrs)

- 4.1 Dependent branches
 - 4.1.1 Features
 - 4.1.2 Methods of Accounting – Debtors system, Stock & Debtors system
- 4.2 Independent branches

Unit 5

5.1 Average Due Date and Account Current (15 Hrs)

- 5.1.1 Average Due Date and its computation.
- 5.1.2 Account Current – Methods of computation – Forward, Backward and daily balance method including red ink interest.

5.2 Accounting standards (IFRS)

- 5.2.1 AS-1 and AS – 4

5.3 Tally

- 5.3.1 Preparation of final accounts
- 5.3.2 Computation of depreciation

BOOK FOR STUDY

Reddy T.S and Murthy A, Financial Accounting, Chennai, Margham Publications, 2007.

BOOKS FOR REFERENCE

Gupta R.L and Radhaswamy.M, Advanced Accountancy (Vol.1), New Delhi, Sultan Chand & Sons, 2007.

Jain S.P and Narang K.L, Advanced Accountancy (Part 1), New Delhi, Kalyani Publishers, 2007.

Maheswari S.N, Advanced Accountancy (Part 1), New Delhi, Vikas Publishing House, 2007.

Siddiqui, S.A, A.S. Siddiqui, Financial Accountancy, Laxmi Publications Ltd., 2009

Goyal V.K. Financial Accounting, 2nd edition, Anuraj Jain for Excel Books, 2010.

Shankaranarayana, H.V. Financial Accounting, 2nd edition, Himalaya Publishing House, 2009

Ramachandran. N., Ram Kumar Kakani, Financial Accounting for Management, McGraw Hill Publishing Company Limited.

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 3 = 30 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 15 = 30 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

B.Com. DEGREE

SYLLABUS
(Effective from the academic year 2011 – 2012)

MARKETING

CODE: 11CM/MC/MG14

CREDITS: 4

L T P: 4 1 0

TOTAL TEACHING HOURS: 65

OBJECTIVES

- To enable students to understand the intricacies of marketing, focusing on its macro role in society and micro role in business.
- To equip students to face the challenges and constraints of the competitive business.

Unit 1 (10 Hrs)

Introduction

- 1.1 Marketing – meaning and marketing concept model
- 1.2 Exchange Function (Buying and Selling), Financing and Risk Bearing

Unit 2 (15 Hrs)

Channels of Distribution

- 2.1 Factors affecting choice of channel
- 2.2 Classification of channel members

Unit 3 (20 Hrs)

3.1 Product Planning and Development

- 3.1.1 Product Policy and Product Mix
- 3.1.2 Product Life Cycle - stages

3.2 New Product Development

- 3.2.1 Process of New Product Development
- 3.2.2 Reasons for Product failure

Unit 4 (10 Hrs)

4.1 Branding

- 4.1.1 Meaning and Importance
- 4.1.2 Types of Brands

4.2 Packaging and Labeling

- 4.2.1 Functions and kinds

Unit 5

5.1 Pricing

(10 Hrs)

5.1.1 Factors affecting pricing

5.1.2 Pricing policy

5.2 Market Segmentation

5.2.1 Methods of segmentation

BOOK FOR STUDY

Rajan Nair and Sanjith Nair, Marketing, Seventh Edition, New Delhi, Sultan Chand & Sons, 2006.

BOOKS FOR REFERENCE

Gandhi J.C. Marketing, New Delhi, Tata McGraw Hill Inc. 2009.

Philip Kotler, Marketing, 12th edition, New Delhi, Prentice Hall of India Private Ltd., 2008.

William J. Stanton, Micheal J. Etzel, Bruce J. Walker, Fundamentals of Marketing, New Delhi, Mc Graw Hill (International Editions) Inc., 2009.

Xavier, M. J., Marketing in the New Millenium, New Delhi, Vikas Publishing House Pvt Ltd., 2009.

Jonathan Groucutt, Peter Leadley, Patrick Forsyth, Marketing Essential Principles, New Realities, Kogan Page Limited, 2004 Edition.

Dr. R.L. Varshney, Dr. S.L. Gupta, Marketing Management, Himalaya Publishing.

Steven J Skinner, Marketing, Houghton Mifflin Co; 2nd edition (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 – short answers (Max 50 words)	10 x 3 = 30 Marks
Section B – Essay type answers (300 words)	5 x 6 = 30 Marks (From a choice of 7)
Section C – Essay type answers (1200 words)	2 x 20 = 40 Marks (From a choice of 4)

Continuous Assessment Tests

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

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086

B.A. / B.Sc. / B.Com / B.C.A. / B.V.A. / B.S.W. DEGREE

SYLLABUS

(Effective from the Academic Year 2011 – 2012)

ENVIRONMENTAL STUDIES

CODE : 11CM/GC/ES 12

CREDIT : 2

L T P : 2 0 0

TOTAL TEACHING HOUR : 26

OBJECTIVES OF THE COURSE

- To create an awareness about Current environmental issues
- To educate the students about conservation and management of natural resources
- To make the students ecosensitive and ecofriendly.

Unit 1 (6 Hrs)

Introduction

- 1.1 Components of the environment – Classification and characteristics of resources – Renewable and non – renewable resources
- 1.2 Need for Public awareness in conservation of natural resources
- 1.3 Energy Flow in ecosystems – aquatic and terrestrial – food chain and food web.

Unit 2 (10 Hrs)

Pollution and Socio Economic Aspects of the Environment

- 2.1. Types of pollution – Air, Water, Solid Waste, Noise
- 2.2. Problems - green house effect – depletion of the ozone layer – climate change
- 2.3. Bio diversity - Definition - Loss of bio diversity – Threats to biodiversity and Conservation of biodiversity.
- 2.4. Human behaviour: - Population – urbanization – poverty (as cause and result of pollution and degradation)
- 2.5. Technology: - Agriculture and industry – deforestation. Use, Misuse and Abuse of the resources
- 2.6. Effects and consequences of environmental problems.

Unit 3 (10 Hrs)

Sustainable Development, Remedies and Policy Implications

- 3.1 Environmental disasters natural and human made – Bhopal gas Tragedy – Chernobyl Accident – Fukushima Nuclear Crisis - Gulf War – Love Canal Episode – Tsunami – Volcanic eruptions.
- 3.2 Methods evolved to measure and check environmental degradation and pollution – carbon footprint, carbon credit, ecological footprint, and ecological shadow.

- 3.3 Environmental movements in India – Chipko movement, Narmada bachao Andolan, Sethu Samudram Project
- 3.4 Environmental Acts – Policy measures with respect to India.
- 3.5 International environmental agreement – Stockholm Conference – Montreal protocol – RIO Meet – Kyoto Conference – UN conference on Climate change (Copenhagen)

Field visit

Eco initiatives at the campus : Garbage segregation and Vermicomposting – Graywater recycling – Rainwater harvesting – Solar powered lights – Bio diversity.

TEXT BOOK

Bharucha, E., Textbook of Environmental Studies, (1st edition), Hyderabad, Universities Press, 2005.

BOOKS FOR REFERENCE

Ignacimuthu, S. Environmental Awareness and Protection, New Delhi., Phoenic Publishing House, 1997.

Jadhav, H and V. M. Bhosale. Environmental Protection and Laws, New Delhi, Himalaya Publication House, 1995.

Odum, E.P. Fundamentals of Ecology, W.B. Sauders Co., U.S.A. 1971.

Mies, M. and V. Shiva. Ecofeminism, London. Zed Books, 1989.

Singh, H.R., Environmental Biology, (1st edition), New Delhi, S.Chand and Co., Ltd., 2005.

PATTERN OF EVALUATION (Totally Internal)

CONTINUOUS ASSESSMENT (CA): One Hour Test – 25 Marks
One Component – 25 Marks

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086

**Allied Core Course Offered by the Department of Commerce for
B.C.A. Degree Programme**

SYLLABUS

(Effective from the academic year 2011 – 2012)

FINANCIAL STATEMENTS AND ANALYSIS

CODE: 11CM/AC/FS14

CREDITS: 4

L T P: 4 1 0

TOTAL TEACHING HOURS: 65

OBJECTIVES

- To provide a basic knowledge of accounting concepts and practices.
- To familiarize the use of Excel in understanding and analyzing financial statements.

Unit 1

Principles of Accounting

(15 Hrs)

- 1.1 Definition, Accounting Principles, Concepts and Conventions, Preparation of Journal and Ledger.
- 1.2 Trial Balance and Subsidiary Books.

Unit 2

2.1 Final Accounts

(20 Hrs)

- 2.1.1 Preparation of Trading, Profit and Loss Account and Balance Sheet of a Sole Trader (Basic Concepts and Adjustments relating to Closing Stock, Depreciation, Outstanding Expenses, Prepaid Expenses and Bad Debts)

2.2 Final Accounts of a Company

- 2.2.1 Preparation of Profit and Loss account – (Adjustments relating to Closing Stock, Depreciation, Outstanding Expenses, Prepaid Expenses and Bad Debts)
- 2.2.2 Preparation of Balance Sheet
- 2.2.3 Use of Tally in the preparation of financial statements

Unit 3

3.1 Techniques for analyzing Financial Statements

(10 Hrs)

- 3.1.1 Comparative Statements
- 3.1.2 Common Size Statements
- 3.1.3 Trend Analysis

3.2 Use of Excel in analyzing Financial Statements

Unit 4

4.1 Ratio Analysis

(10 Hrs)

4.1.1 Profitability Ratios

4.1.2 Solvency Ratios

4.1.3 Liquidity Ratios

4.2 Use of Tally in the computation of Ratios

Unit 5

Cost Ascertainment

(10 Hours)

5.1 Meaning of Direct and Indirect Cost

5.2 Preparation of Statement of Cost and Profit.

BOOKS FOR STUDY

Jain S. P., and Narang K. L., Cost and Management Accounting, Ludhiana, Kalyani Publishers, 2006.

Reddy T.S and Murthy A, Financial Accounting, Chennai, Margham Publications, 2008.

BOOKS FOR REFERENCE

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

Maheswari S.N., Advanced Accountancy(Part 1), New Delhi, Vikas Publishing House, 2007.

A.Murthy and S.Guruswamy.,Management Accounting, Chennai, Vijay Nicole Imprints Pvt.Ltd.,2006.

Sridal A.N., Management Accounting and financial analysis, 7th edition, Shroff Publishers & Distributers, 2009.

Ramachandran. N., Ram Kumar Kakani, Financial Accounting for Management, McGraw Hill Publishing Company Limited.

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 – Objective questions - 30 x 1 = 30 Marks
(Fill in the blanks, True or False, Multiple choice)

Section B – Problems 5 x 8 = 40 Marks
(From a choice of 7)

Section C – Problems 2 x 15 = 30 Marks
(From a choice of 4)

Continuous Assessment Tests

There would be 2 CA tests and a third component which would comprise 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 1.5 hours.

**DEPARTMENT OF COMMERCE
TESTING AND EVALUATION PATTERN
B.C.A. DEGREE EXAMINATION**

(For the students admitted in the academic year 2014-15 & thereafter)

FINANCIAL STATEMENT AND ANALYSIS

CODE:11CM/AC/FS14

MAX. MARKS : 100

TIME : 3 HOURS

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) (All ten questions to be answered)	10 x 2 = 20 Marks
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Section B – Problems (Five questions to be answered out of seven)	5 x 8 = 40 Marks
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Section C – Problems (Two questions to be answered out of four)	2 x 20 = 40 Marks
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STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086

B.Com. DEGREE

SYLLABUS

(Effective from the academic year 2011 – 2012)

COST ACCOUNTING

CODE: 11CM/MC/CT24

CREDITS: 4

L T P : 4 1 0

TOTAL TEACHING HOURS: 65

OBJECTIVES

- To provide an understanding of the basic concepts of cost accounting
- To enable students to understand the methods of ascertaining the product cost.

Unit 1

(15 Hrs)

1.1 The Nature of Cost Accounting

- 1.1.1 Meaning, Objectives and Scope
- 1.1.2 Characteristics of an ideal cost accounting system, cost center and cost units.
- 1.1.2 Cost concepts and classification

1.2 Unit and Output Costing

- 1.2.1 Meaning and components of cost sheet
- 1.2.2 Computation of total cost and profit
- 1.2.3 Preparation of Quotations

Unit 2

(12Hrs)

Reconciliation of Cost and Financial Accounts

- 2.1 Importance and need for reconciliation
- 2.2 Causes for disagreement in profits
- 2.3 Procedure for the reconciliation of profit and preparation of reconciliation statement

Unit 3

(13Hrs)

3.1 Material Cost

- 3.1.1 Computation of material cost
- 3.2.1 Accounting treatment for normal, abnormal loss and scrap

3.2 Material Control

- 3.2.1 Essentials of material control
- 3.2.2 Purchase control – purchase procedure

3.3 Store control

- 3.3.1 Techniques of inventory control – Economic Order Quantity, Level setting, Perpetual inventory systems and stock control according to value (ABC analysis)

3.4 Issue control

- 3.4.1 Methods of material issue – First In First Out, Last In First Out, Average Cost- Simple and weighted average.

3.5 Use of Tally in the preparation of purchase order .

Unit 4

Labor Cost

(10 Hrs)

- 4.1 Computation of labour cost with Overtime and Idle time
- 4.2 Labor turnover – Methods of computation
- 4.3 Methods of wage payment - Time rate, piece rate and Incentive plans (Halsey and Rowan)

Unit 5

Overheads

(15 Hrs)

- 5.1 Importance and classification of overhead costs
- 5.2 Primary distribution of overheads
- 5.3 Secondary distribution of overheads
 - 5.3.1 Non reciprocal methods – Direct reapportionment method and step - ladder method
 - 5.3.2 Reciprocal methods – Repeated distribution and Simultaneous equation method
- 5.4 Methods of absorption of overheads
 - 5.4.1 Machine hour rate
 - 5.4.2 Activity based costing

BOOK FOR STUDY

Reddy T.S. and Murthy, Cost Accounting, 6th edition, Margham Publications, 2010.

BOOKS FOR REFERENCE

Jain S. P., and Narang K.L., Cost Accounting, New Delhi, Kalyani Publishers, 2006.

Jawahar Lal, Cost Accounting, New Delhi, Tata McGraw Hill Publishing Co., 2006.

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.

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 3 = 30 Marks
Section B – Problems	5 x 8 = 40 Marks (From a choice of 7)
Section C – Problems	2 x 15 = 30 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.

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SYLLABUS

(Effective from the academic year 2011 – 2012)

BUSINESS MANAGEMENT

CODE: 11CM/MC/BM24

CREDITS: 4

L T P: 4 1 0

TOTAL TEACHING HOURS: 65

OBJECTIVES

- To provide a comprehensive understanding of the principles of management.
- To emphasize the need for competence, trust and team work, in the organization.
- To familiarize students with the different functions of management.

Unit 1 (15 Hrs)

Introduction

- 1.1 Meaning and concepts of Management
- 1.2 Contributions to management studies by Fayol, Taylor, Elton Mayo

Unit 2 (11 Hrs)

2.1 Planning

- 2.1.1 Importance and Process of Planning
- 2.1.2 Types of Plans – Policies, Procedures and Strategies
- 2.1.3 Obstacles to Effective Planning

2.2 Management by Objectives –meaning and process

Unit 3 (15 Hrs)

3.1 Organizing

- 3.1.1 Nature and Importance
- 3.1.2 Types – Line Functions and Staff Functions

3.2 Delegation and De-centralization

3.3 Departmentation

Unit 4 (15 Hrs)

4.1 Staffing

- 4.1.1 Recruitment and Selection
- 4.1.2 Training – Need, Types of Employee Training
- 4.1.3 Motivation – Meaning and Maslow's Theory of Motivation
- 4.1.4 Leadership – Qualities, Span of Control.

4.2 Communication

- 4.2.1 Types and Process
- 4.2.2 Barriers to Communication

Unit 5 Control

(9 Hrs)

5.1.1 Importance of Control and Control Process

5.1.2 Characteristics of an Ideal Control System

BOOKS FOR STUDY

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

BOOKS FOR REFERENCE

Dinakar Pagare, Business Management, 5th edition, New Delhi, Sultan Chand and Sons, 2008.

Gupta, N.S. and Alka Gupta, Essentials of Management, New Delhi, Anmol Publications Pvt. Ltd., 2010.

Harold Koontz, Hein Weihrich, Essentials of Management, 6th edition, New Delhi, Tata Mc Graw Hill Publication Co. Ltd., 2006.

Manmohan Prasad, Management Concepts and Practices, Mumbai, Himalaya Publishing House, 2006.

Prasad L.M., Principles and Practice of Management, New Delhi, Sultan Chand and Sons Publishers, 2008.

R.Sivarethinamohan & P.Aranganathan, Principles of Management, Chennai, CBA publishers, 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 – short answers (Max 50 words)	10 x 3 = 30 Marks
Section B – Essay type answers (300 words)	5 x 6 = 30 Marks (From a choice of 7)
Section C – Essay type answers (1200 words)	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 quiz, 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.

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**SYLLABUS
(Effective from the academic year 2011 – 2012)**

PRINCIPLES OF FINANCIAL MANAGEMENT

CODE : 11CM/AC/PF 24

CREDITS : 4

L T P : 4 1 0

TOTAL TEACHING HOURS: 65

OBJECTIVES

- To acquaint students with the basic tools and principles of financial management concept.
- To provide a sound conceptual framework for financial decision-making.
- To expose students to the financial concepts for effective financial planning and forecasting.

Unit 1

Nature of Financial Management

(10 Hrs)

- 1.1 Modern Approach to Financial Management
 - 1.1.1 Investment Decisions
 - 1.1.2 Finance Decisions
 - 1.1.3 Dividend Decisions
- 1.2 Objectives of a Firm
 - 1.2.1 Profit Maximization
 - 1.2.2 Wealth Maximization
- 1.3 Risk Return Trade Off
- 1.4 Significance of Financial Management

Unit 2

Time Value of Money

(10 Hrs)

- 2.1 Simple and Compound Interest
- 2.2 Present Value and Annuity
- 2.3 Sinking Fund
- 2.4 Using Excel to find future values

Unit 3

Working Capital Management

(15 Hrs)

- 3.1 Need and types of working capital
- 3.2 Determinants of working capital
- 3.3 Simple problems on computation of working capital
- 3.4 Estimation of expected working capital requirement using excel

Unit 4

Cash Asset Management

(15 Hrs)

- 4.1 Motives in holding cash balance
- 4.2 Basic strategies in cash management
- 4.3 Preparation of Budgeted Cash inflows and outflows using Excel

Unit 5

Capital Budgeting

(15 Hrs)

- 5.1 Investment Appraisal Techniques
- 5.2 Pay Back Period Method
- 5.3 Accounting Rate of Return
- 5.4 Net Present Value Method
- 5.5 Profitability Index Method
- 5.6 Investment appraisal technique using Excel

BOOK FOR STUDY

Khan M.Y. and P.K. Jain, 1999, Basic Financial Management, New Delhi, Tata Mc Graw Hill Publishing Company Ltd., 1999.

BOOKS FOR REFERENCE

Ruzbeh J. Bodhanwala, Understanding and Analysing Balance Sheets using Excel Worksheet, New Delhi, Prentice Hall of India, 1999.

James C. Van Horne, Financial Management and Policy, New Delhi, Prentice Hall of India Pvt. Ltd., 2004.

Maheshwari S. N., Financial Management, New Delhi, Vikas Publishing House Pvt. Ltd., 2004.

Pandey I. M., Financial Management, New Delhi, Vikas Publishing House Pvt. Ltd., 2000.

Prasanna Chandra, 1999, Fundamentals of Financial Management, New Delhi, Tata Mc Graw Hill Publishing Company Ltd., 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 – Objective questions 30 x 1 = 30 Marks

(Fill in the blanks, true or false, choose the correct ans. Etc.)

Section B – Problems 5 x 8 = 40 Marks

(From a choice of 7 Questions)

Section C – Problems

2 x 15 = 30 Marks
(From a choice of 4 questions)

Continuous Assessment Tests

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

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**DEPARTMENT OF COMMERCE
TESTING AND EVALUATION PATTERN
B.C.A. DEGREE EXAMINATION**

(For the students admitted in the academic year 2014-15 & thereafter)

PRINCIPLES OF FINANCIAL MANAGEMENT

CODE:11CM/AC/PF24

MAX. MARKS : 100

TIME : 3 HOURS

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) (All ten questions to be answered)	10 x 2 = 20 Marks
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Section B – Problems (Five questions to be answered out of seven)	5 x 8 = 40 Marks
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Section C – Problems (Two questions to be answered out of four)	2 x 20 = 40 Marks
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STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086

B.Com. DEGREE

SYLLABUS

(Effective from the academic year 2011 – 2012)

BUSINESS LAW

CODE: 11CM/MC/BL34

CREDITS: 4

L T P: 4 1 0

TOTAL TEACHING HOURS: 65

OBJECTIVES

- To familiarize with the principles of law that is essential to manage complex business transactions.
- To sensitize on the legal rights, duties and obligations arising out of business transactions.

Unit 1 (20 Hrs)

1.1 Law of Contract - I

1.1.1 Classification of contract.

1.2 Requisites of a valid contract

1.2.1 Offer and acceptance

1.2.2 Consideration

1.2.3 Capacity to contract

1.2.4 Free consent

1.2.5 Legality of object

Unit 2 (12 Hrs)

Law of Contract – II

2.1 Performance of contract

2.2 Discharge of contract

2.3 Remedies for breach of contract

Unit 3 (8 Hrs)

Specific Contracts - I

3.1 Contract of Indemnity

3.2 Contract of Guarantee

3.1.2.1 Rights and liabilities of Surety

3.1.2.2 Discharge of Surety

Unit 4 (10 Hrs)

Specific Contracts - II

4.1 Bailment

4.1.1 Rights and duties of Bailor and Bailee

4.1.2 Termination of Bailment

4.1.3 Finder of Lost goods

4.2 Pledge

4.2.1 Rights and Duties of Pledger and Pledgee

4.2.2 Pledge by Non-owners

Unit 5

Sale of Goods Act

(15 Hrs)

5.1 Essentials of a contract of sale

5.2 Subject matter of a contract of sale

5.3 Conditions and Warranties

5.4 Transfer of property

5.5 Performance of contract

5.6 Rights of an unpaid seller

BOOK FOR STUDY

Kapoor N.D (2007), Elements of Business Law, 29th Edition, New Delhi, Sultan Chand & Sons,

BOOKS FOR REFERENCE

Tulsian P. C., Business Law, New Delhi, Tata McGrawHill Publishing Company Ltd., 2007.

Kuchhal M. C, Business Law 12th Edition, New Delhi, i Vikas Publishing House Pvt. Ltd., 2008.

Gogna P.P.S, Mercantile Law, 3rd Edition, New Delhi, Sultan Chand & Sons, 2005.

Chadha P.R., Business Law, 7th Edition, New Delhi, Galgotia Publishing Company, 2005.

Pandit M.S. and Shobha Pandit, Business Law, 8th Edition, Mumbai, Himalaya Publishing House, 2004.

Tuteja S.K., Business Law for Managers, 1st Edition, New Delhi, Sultan Chand & Sons, 2005.

Balachandran .V. and Thothadri.S, Business Law, 2nd Edition, New Delhi, Tata McGraw Hill Publishing Company, 2010.

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 – Objective 30 x 1 = 30 Marks

(Fill in the blanks, True or False , Multiple choice)

Section B – Essay type answers (300 words) 5 x 6= 30 Marks
(From a choice of 7)

Section C – Essay type answers (1200 words) 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 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 1.5 hours.

**DEPARTMENT OF COMMERCE
TESTING AND EVALUATION PATTERN
B.Com & B.Com(CS) DEGREE EXAMINATION**

(For the students admitted in the academic year 2013-14 & thereafter)

BUSINESS LAW

CODE:11CM/MC/BL34

MAX. MARKS : 100

TIME : 3 HOURS

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) (All ten questions to be answered)	10 x 2 = 20 Marks
Section B – Essay type answers (max. 300 words) (Five questions to be answered out of seven)	5 x 8 = 40 Marks
Section C – Essay type answers (max. 1200 words) (Two questions to be answered out of four)	2 x 20 = 40 Marks

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086

B.Com. DEGREE

SYLLABUS

(Effective from the academic year 2011 – 2012)

BANKING SERVICES

CODE: 11CM/MC/BS34

CREDITS: 4

L T P: 4 1 0

TOTAL TEACHING HOURS: 65

OBJECTIVES

- To expose students to the concept and practices adopted in the banking industry.
- To educate students about the practical relevance and importance of banking.

Unit 1 (13 Hrs)

Banker and Customer

- 1.1 Definition of banker and customer
- 1.2 Banker and customer relationship

Unit 2 (14 Hrs)

Customer accounts with the bank

- 2.1 Opening of a new account
- 2.2 Different types of accounts
- 2.3 Closing of accounts
- 2.4 Pass Book

Unit 3 (13 Hrs)

Cheque

- 3.1 Meaning, definition and requisites
- 3.2 Crossing of cheques
- 3.3 Endorsements of cheques
- 3.4 Payment of cheques
- 3.5 Collection of cheques

Unit 4 (10 Hrs)

Advancements in banking

- 4.1 E-Banking meaning and importance
- 4.2 Advantages and Disadvantages of E-Banking
- 4.3 Internet Banking, Mobile Banking, Telebanking
- 4.4 Debit card, credit card, ATM card and smart card
- 4.5 Electronic clearing service, Electronic fund transfer, Know your Customer

Unit 5

5.1 Loans And Advances

(15 Hrs)

5.1.1 Principles of lending

5.1.2 Types of loans and advances

5.2 Banking Ombudsman

5.2.1 Types of complaints before banking Ombudsman

5.2.2 Filing a complaint with the Ombudsman

5.2.3 Procedure to be followed

BOOK FOR STUDY

Sundharam K.P.M. and Varshney P.N., Banking Theory Law and Practice, 18th Edition, New Delhi, Sultan Chand & Sons, 2005.

BOOKS FOR REFERENCE

Prof. Gordon E. and Dr. Natarajan K., Banking Theory Law and Practice, 19th Edition, Mumbai, Himalaya Publishing House, 2005.

Dr. Gurusamy S., Banking Theory Law and Practice, 2nd Edition, Chennai, Vijay Nicole Imprints Pvt. Ltd., 2006.

Dr. Gurusamy S., Banking in the New Millennium, New Delhi, 5th Edition, Kanishka Publishers, 2005.

Dr. Nirmala Prasad K. and Chandra Das J., Banking Theory Law and Practice, 1st Edition, Mumbai, Himalaya Publishing House, 2005.

Varshney P.N., Banking Law and Practice, 22nd Edition, New Delhi, Sultan Chand & Sons, 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 – short answers (Max 50 words) 10 x 3 = 30 Marks

Section B – Essay type answers (300 words) 5 x 6 = 30 Marks (From a choice of 7)

Section C – Essay type answers (1200 words) 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 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 – 600 086

B.Com. DEGREE

SYLLABUS

(Effective from the academic year 2011 – 2012)

MANAGEMENT ACCOUNTING

CODE: 11CM/MC/MA34

CREDITS: 4

L T P: 4 1 0

TOTAL TEACHING HOURS: 65

OBJECTIVES

- To emphasize the need for analyzing the financial data for internal reporting, cost control and effective decision-making.
- To analyze and interpret the financial statements for managerial decision making.

Unit 1 (15 Hrs)

Management Accounting

- 1.1 Meaning and Emergence of Management Accounting
- 1.2 Definition and Nature of Management Accounting
- 1.3 Scope and Objectives of Management Accounting
- 1.4 Need, Importance and Limitations of Management Accounting

Unit 2 (15 Hrs)

2.1 Analysis and Interpretation of Financial Statements

- 2.1.1 Meaning and types of financial statements
- 2.1.2 Types of financial analysis – Comparative, Common-size and Trend analysis
- 2.1.3 Techniques and limitations of financial analysis

2.2 Ratio Analysis

- 2.2.1 Significance and limitations
- 2.2.2 Classification of ratios- Liquidity, Profitability, Solvency and Leverage ratios

Unit 3 (15 Hrs)

Fund Flow Analysis

- 3.1 Concept of fund and flow of funds
- 3.2 Meaning and significance of fund flow statement
- 3.3 Preparation of fund flow statement

Unit 4 (10Hrs)

Cash flow Analysis

- 4.1 Distinction between cash and fund
- 4.2 Significance and preparation of cash flow statement as per AS- III

Unit 5

(10Hrs)

Budgets and Budgetary Control

- 5.1 Concepts of budgets and budgetary control
- 5.2 Objectives and advantages of budgetary control
- 5.3 Classification of budgets and its preparation – sales budget, purchases budget, cash budget and flexible budget

BOOK FOR STUDY

Reddy T.S. and Murthy, Management Accounting, 7th edition, Margham Publications, 2010.

BOOKS FOR REFERENCE

Maheswari S.N., Principles of Management Accounting, New Delhi, Sultan Chand&sons

Man Mohan, Goyal. S.N., Principles of Management Accounting, Agra, Sahitya Shawan, 2005.

Sridar A.N., Management Accounting and financial analysis, 7th edition, Shroff Publishers & Distributers, 2009.

Coomb Hugh, David Habbs, Ellis Jenkins, Management Accounting Principles & Applications, Sage Publications, 2009.

Indian Institute of Bankers, Management Accounting, Macmillan India Ltd., 2008

Atkinson A. Anthony, Robert S. Kaplan, S. Mark Young, Management Accounting, Pearson Education Inc. 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 – short answers (max. 50 words) - 10 x 3 = 30 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 15 = 30 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

B.Com. DEGREE

SYLLABUS

(Effective from the academic year 2011 – 2012)

ADVANCED COST ACCOUNTING

CODE: 11CM/MC/AC34

CREDITS: 4

L T P: 4 1 0

TOTAL TEACHING HOURS: 65

OBJECTIVES

- To expose students on the specialized methods of costing adopted in industries
- To focus on the applications of cost control concepts and techniques for effective planning and forecasting

Unit 1 (15 Hrs)

Process Costing

- 1.1 Meaning and features of process costing
- 1.2 Process losses and gains – Accounting treatment of normal and abnormal wastage and abnormal gain
- 1.3 By-product and joint products costing
- 1.4 Inter-process profit
- 1.5 Work in progress and Equivalent production

Unit 2 (10 Hrs)

Operating Costing in service industry

- 2.1 Transport Costing
- 2.2 Hotel Costing
- 2.3 Hospital Costing

Unit 3 (15 Hrs)

Contract Costing

- 3.1 Meaning and features of contract costing
- 3.2 Computation of profit or loss on incomplete contracts with escalation clause
- 3.3 Computation of profit or loss on complete contracts

Unit 4 (15 Hrs)

Standard Costing and Variance Analysis

- 4.1 Meaning and significance
- 4.2 Computation of material, labour, overhead and sales variances

Unit 5**Marginal Costing****(10 Hrs)**

- 5.1 Definition, meaning and features of Marginal Costing
- 5.2 Application of Marginal costing – Decision relating to key factor, sales mix, profit planning, fixation of selling price, make or buy
- 5.3 Break Even Analysis

BOOK FOR STUDY

Reddy T.S. and Murthy, Cost Accounting, 6th edition, Margham Publications, 2010.

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.

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 3 = 30 Marks
Section B – Problems	5 x 8 = 40 Marks (From a choice of 7)
Section C – Problems	2 x 15 = 30 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

B.Com. DEGREE

SYLLABUS

(Effective from the academic year 2011 – 2012)

OFFICE MANAGEMENT

CODE: 11CM/MC/OM34

CREDITS: 4

L T P: 4 1 0

TOTAL TEACHING HOURS: 65

OBJECTIVES OF THE COURSE

- To introduce students to concepts relating to recent developments in office management.
- To recognize the importance of office functions.

Unit 1 (12 Hrs)

1.1 Introduction

- 1.1.1 Modern office and its functions – Back office and Front office.
- 1.1.2 Office functions- Basic, administrative and management functions
- 1.1.3 Paperless offices – Concepts, utility and feasibility
- 1.1.4 Departments of a modern office

1.2 Office Layout

- 1.2.1 Meaning and importance of office layout
- 1.2.2 Principles and factors relating to a good layout
- 1.2.3 Types of layout - open, private - merits and demerits

Unit 2 (14 Hrs)

2.1 Office System and Service

- 2.1.1 Definition of office system, procedures and flow of work
- 2.1.2 Essentials of a good office system
- 2.1.3 Planning and designing of office system

2.2 Office Service

- 2.2.1 Centralization and decentralization of office
- 2.2.2 Departmentation of a modern office

Unit 3 (15 Hrs)

3.1 Records Management

- 3.1.1 Importance of records and record management
- 3.1.2 Filing and essentials of a good filing system
- 3.1.3 Classification and arrangement of files
- 3.1.4 Methods of filing

3.2 Indexing

- 3.2.1 Types of indexing
- 3.2.2 Selection of a suitable indexing system
- 3.2.3 Filing Manual

Unit 4**(12 Hrs)****Office Machines and Equipment**

- 4.1 Objective of mechanization
- 4.2 Principles of selection of office machines
- 4.3 Types of machines
(Typewriter, Stenographic, Dictating, Photocopying, Accounting, Addressing, Mailing and Office computers)

Unit 5**(12 Hrs)****Office Stationery**

- 5.1 Importance and need to control stationery
- 5.2 Types of papers and envelopes
- 5.3 Control of consumption of stationery and maintenance of stock records.

BOOK FOR STUDY

Chopra R. K., 2001, Office Management, Himalaya Publishing House, Mumbai.

BOOKS FOR REFERENCE

Arora S P., 2001, Office Organization and Management, Vikas Publishing House Pvt. Ltd., New Delhi.

Gupta C B., 2001, Office Organization and Management, Sultan Chand & Sons New Delhi.

Prasanta k. Ghosh , 2003 Office Management, Sultan Chand & Sons, New Delhi.

Pillai R, S., N. Bagawathi, 2003, Office Management, Sultan Chand & Sons, New Delhi.

Sahai I M., 2000, Modern Office Management, Sahitya Bhawan, Agra.

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 3 = 30 Marks

Section B – Essay type answers (300 words) 5 x 6 = 30 Marks (From a choice of 7)

Section C – Essay type answers (1200 words) 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 an assignment, objective test, presentation of models, 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

B.Com. DEGREE

SYLLABUS

(Effective from the academic year 2011 – 2012)

HUMAN RESOURCE MANAGEMENT

CODE: 11CM/MC/HR34

CREDITS: 4

L T P: 4 1 0

TOTAL TEACHING HOURS: 65

OBJECTIVES

- To provide an understanding of the importance of Human Resource Management.
- To educate on 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 (14 Hrs)

Recruitment

- 2.1 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 (13 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 (18 Hrs)

Ethical issues in HRM

- 5.1 Ethics- nature and need
- 5.2 Importance of ethics in HR
- 5.3 HR ethical issues
- 5.4 Managing ethics

BOOK 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 hours.

The allotment of marks would be

Section A – Objective questions	20 x 1=20 Marks
Section B – Essay type answers (Max 500 words)	5 x 8= 40 Marks
	(From a choice of 7)
Section C – Essay type answers (Max 1200 words)	20 Marks
	(From an internal choice)
A case study with 5 questions -	20 Marks

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

**DEPARTMENT OF COMMERCE
TESTING AND EVALUATION PATTERN
B.Com & B.Com(CS) DEGREE EXAMINATION**

(For the students admitted in the academic year 2013-14 & thereafter)

HUMAN RESOURCE MANAGEMENT

CODE:11CM/MC/HR34

MAX. MARKS : 100

TIME : 3 HOURS

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) (All ten questions to be answered)	10 x 2 = 20 Marks
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Section B – Essay type answers (max. 300 words) (Five questions to be answered out of seven)	5 x 8 = 40 Marks
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Section C – Essay type answers (max. 1200 words) (Two questions to be answered out of four)	2 x 20 = 40 Marks
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STELLAMARISCOLLEGE (AUTONOMOUS), CHENNAI – 600 086

**Allied Core Course Offered by the Department of Commerce for
B.A. (Economics) Degree Programme**

**SYLLABUS
(Effective from the academic year 2011 – 2012)
TOOLS FOR FINANCIAL STATEMENT ANALYSIS**

CODE: 11CM/AC/TF34

CREDITS: 4

L T P: 4 1 0

TOTAL TEACHING HOURS: 65

OBJECTIVES

- To enable students to get an insight into the financial structure of a business.
- To introduce the tools and techniques for interpretation of financial statements.

Unit 1 (10 Hrs)

1.1 Analysis and Interpretation of Financial Statements

- 1.1.1 Financial Statements – Income statement, Position statement
- 1.1.2 Importance and limitation of Financial statement
- 1.1.3 Concept of Analysis and interpretation

1.2 Methods of Analysis

- 1.2.1 Comparative Statements
- 1.2.2 Common size Statements
- 1.2.3 Trend Analysis

Unit 2 (15 Hrs)

Ratio Analysis

- 2.1 Use and significance of Ratio Analysis
- 2.2 Limitations of Ratio Analysis
- 2.3 Classification of Ratios –Liquidity, Profitability, Solvency

Unit 3 (15 Hrs)

Fund Flow Analysis

- 3.1 Meaning and concept of fund and flow of funds
- 3.2 Significance and Limitations of Fund Flow statement
- 3.3 Preparation of Fund Flow Statement

Unit 4 (15 Hrs)

Cash Flow Analysis

- 4.1 Meaning and difference between cash and fund
- 4.2 Significance and Limitation of Cash Flow Statement
- 4.3 Preparation of Cash Flow Statement

Unit 5

Marginal Costing

(10 Hrs)

- 5.1 Definition, meaning and features of Marginal Costing
- 5.2 Application of Marginal costing – Decision relating to key factor, sales mix, profit planning, fixation of selling price, make or buy
- 5.3 Break Even Analysis

BOOK FOR STUDY

Reddy T.S. and Murthy, Management Accounting, 7th edition, Margham, Publications, 2010.

BOOKS FOR REFERENCE

Maheswari S.N., Principles of Management Accounting, New Delhi, Sultan Chand&sons

Man Mohan, Goyal. S.N., Principles of Management Accounting, Agra, SahityaShawan, 2005.

SridarA.N.,Management Accounting and financial analysis, 7th edition, Shroff Publishers & Distributers, 2009.

Coomb Hugh, David Habbs, Ellis Jenkins, Management Accounting Principles & Applications, Sage Publications, 2009.

Indian Institute of Bankers, Management Accounting, Macmillan India Ltd., 2008

Atkinson A. Anthony, Robert S. Kaplan, S. Mark Young, Management Accounting, Pearson Education Inc. 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 – Objective questions - 30 x 1 = 30 Marks
(Fill in the blanks, True or False, Multiple choice)

Section B – Problems 5 x 8 = 40 Marks (From a choice of 7)

Section C – Problems 2 x 15 =30 Marks (From a choice of 4)

Continuous Assessment Tests

There would be 2 CA tests and a third component which would comprise 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.

**DEPARTMENT OF COMMERCE
TESTING AND EVALUATION PATTERN
B.A. DEGREE EXAMINATION**

(For the students admitted in the academic year 2013-14 & thereafter)

TOOLS FOR FINANCIAL STATEMENT ANALYSIS

CODE:11CM/AC/TF34

MAX. MARKS : 100

TIME : 3 HOURS

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) (All ten questions to be answered)	10 x 2 = 20 Marks
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Section B - Problems (Five questions to be answered out of seven)	5 x 8 = 40 Marks
--	------------------

Section C – Problems (Two questions to be answered out of four)	2 x 20 = 40 Marks
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STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086

B.Com. DEGREE

SYLLABUS
(Effective from the academic year 2011 – 2012)

FINANCIAL MANAGEMENT

CODE: 11CM/MC/FM 44

CREDITS: 4

L T P: 4 1 0

TOTAL TEACHING HOURS: 65

OBJECTIVES

- To acquaint with the basic tools and principles of financial management concept.
- To provide a sound conceptual frame work for financial decision-making.
- To expose to the financial concepts for effective financial planning and forecasting.

Unit 1 (8 Hrs)

Nature of Financial Management

- 1.1 Objectives and scope of Financial Management
- 1.2 Functions of Financial Management
- 1.3 Risk – Return trade off

Unit 2 (12 Hrs)

Time Value of Money

- 2.1 Meaning and significance
- 2.2 Computation of future value & present value

Unit 3 (15 Hrs)

Working Capital Management

- 3.1 Need for Working Capital
- 3.2 Determinants of Working Capital
- 3.3 Computation of Working Capital (Simple Problems)

Unit 4 (12 Hrs)

Concept of Measurement of Cost of Capital

- 4.1 Meaning and significance
- 4.2 Cost of Equity and Retained earnings
- 4.3 Cost of Debt – Redeemable and Irredeemable
- 4.4 Cost of Preference - Redeemable and Irredeemable
- 4.5 Computation of overall cost of capital

Unit 5

Capital Budget

(18 Hrs)

- 5.1 Nature of Capital Budgeting
- 5.2 Evaluation Techniques – Pay Back Period, Average rate of return, Net present value, internal rate of return & Profitability index methods (Simple Problems)

BOOK FOR STUDY

Khan M.Y. and Jain P.K. Basic Financial Management, New Delhi, Tata Mc Graw Hill Publishing Company Ltd., 1999

BOOKS FOR REFERENCE

James C. Van Horne, Financial Management and Policy, New Delhi. Prentice Hall of India Pvt. Ltd, 1991.

Khan M.Y. and Jain P.K. Basic Financial Management, New Delhi. Tata Mc Graw Hill Publishing Company Ltd., 2005.

Maheshwari S. N., Financial Management, New Delhi. Vikas Publishing House Pvt. Ltd., 1999.

Pandey I. M., Financial Management, New Delhi Vikas Publishing House Pvt. Ltd., 2005.

Prasanna Chandra, Fundamentals of Financial Management, New Delhi. Tata Mc Graw Hill Publishing Company Ltd., 1999.

Ravi M. Kishore, Taxmann's Financial Management, New Delhi. K. L., Taxmann Allied Services 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 – short answers (max. 50 words) - 10 x 3 = 30 Marks
5 Questions theory and 5 Problems

Section B – Problems 5 x 8 = 40 Marks
3 Questions theory and 4 problems

Section C – Problems 2 x 15 = 30 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

B.Com. DEGREE

SYLLABUS

(Effective from the academic year 2011 – 2012)

FINANCIAL SERVICES

CODE: 11CM/MC/FS44

CREDITS: 4

L T P: 4 1 0

TOTAL TEACHING HOURS: 65

OBJECTIVES

- To expose students to the innovative services offered by Financial Institutions.
- To enlighten on the practical aspects of the financial services industry.

Unit 1 (5 Hrs)

Financial Services in India

- 1.1 Meaning, types and importance of Financial Services in India
- 1.2 Financial instruments – IBPC, Commercial Paper, Treasury bill
- 1.3 Credit rating services – Meaning and Methods of Rating with special reference to ICRA and CRISIL.

Unit 2 (17 Hrs)

Merchant Banking

- 2.1 Meaning and origin of Merchant Banking
- 2.2 Functions of a Merchant Banker
- 2.3 Merits and demerits of Merchant Banking
- 2.4 SEBI guidelines relating to Merchant Banking

Unit 3 (18 Hrs)

Mutual Funds

- 3.1 Meaning and organization of Mutual Fund
- 3.2 Types of Mutual Fund
- 3.3 Selection of a Mutual Fund
- 3.4 Causes for slow progress of Mutual Funds in India
- 3.5 SEBI guidelines

Unit 4 (15 Hrs)

4.1 Factoring

- 4.1.1 Definition and importance
- 4.1.2 Factoring Vs. Discounting
- 4.1.3 Functions and types
- 4.1.4 Cost - Benefit Analysis of Factoring
- 4.1.5 Merits and Demerits

4.2 Leasing

- 4.2.1 Definition and importance
- 4.2.2 Legal Aspects and contents of lease agreement
- 4.2.3 Functions and types
- 4.2.4 Merits and demerits

Unit 5

Venture Capital

(10 Hrs)

- 5.1 Meaning, scope, origin and importance of venture capital
- 5.2 Features of venture capital
- 5.3 Stages in venture capital financing
- 5.4 Methods of venture capital financing
- 5.5 Causes for the slow growth of venture capital in India
- 5.6 Suggestions for growth of venture capital in India

BOOK FOR STUDY

Gordon E., Natarajan K., Emerging Scenario in Financial Services, Mumbai, Himalaya Publishing House, 2006.

BOOKS FOR REFERENCE

Dr. Gurusamy S. Financial Services and Markets, Chennai, Vijay Nicole Imprints Pvt. Ltd., 2004.

Khan M.Y., Financial Services, Second Edition, New Delhi, Tata Mc Graw Hill Publishing Pvt. Ltd., 2006,

Machiraju H. R. Second Edition, Indian Financial System, New Delhi, Vikas Publishing House Pvt. Ltd, 2005

Bhalla. V.K., Management of Financial Services, 1st edition, , New Delhi, Anmol Publications Pvt. Ltd., 2002

Shashi K. Gupta, Nisha Agarwal 2nd edition, Financial Services, New Delhi, Kalyani Publishers, 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 – short answers (Max 50 words) 10 x 3 = 30 Marks

Section B – Essay type answers (300 words) 5 x 6 = 30 Marks (From a choice of 7)

Section C – Essay type answers (1200 words) 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 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 – 600 086

B.COM DEGREE

SYLLABUS

(Effective from the academic year 2011 – 2012)

BUSINESS STATISTICS

CODE: 11CM/AC/SB44

CREDITS: 4

LTP : 4 1 0

TOTAL TEACHING HOURS : 65

OBJECTIVES OF THE COURSE

- To give a practical exposure on the various statistical methods and to arrive at rational decision through systematic analysis and interpretation.
- To educate on the effective and efficient application of various statistical tools associated with research in business fields.

Unit 1 (12 Hrs)

Analysis of Time Series

- 1.1 Utility and components of time series
- 1.2 Methods of measuring trend
- 1.3 Measurement of seasonal variations
- 1.4 Time Series techniques using SPSS

Unit 2 (15 Hrs)

- 2.1 Partial and Multiple Correlation
 - 2.1.1 Partial Correlation of first order and second order co-efficient
 - 2.1.2 Co-efficient of multiple correlation
- 2.2 Multiple Regression Analysis
- 2.3 Application of SPSS in multiple correlation and regression.

Unit 3 (18 Hrs)

Test of Hypothesis

- 3.1 Procedure for testing hypothesis
- 3.2 Test of significance
 - 3.2.1 For large samples
 - 3.2.2 For small samples
- 3.3 Limitations of Test of Significance
- 3.4 Application of SPSS for large and small sample test

Unit 4 (10 Hrs)

Chi-square test and Goodness of fit

- 4.1 Meaning and condition for applying chi-square test
- 4.2 Application of chi square test
- 4.3 Yates Correction and Additive property of chi square
- 4.4 Uses and limitations of chi square
- 4.5 Application of chi square test using SPSS

Unit 5

(10 Hrs)

Analysis of variance

- 5.1 Variance Ratio Test
- 5.2 Assumptions in analysis of variance
- 5.3 Techniques of analysis of variance
 - 5.3.1 One-way classification model
 - 5.3.2 Two-way classification model
- 5.4 Analysis of variance using SPSS

BOOK FOR STUDY

Gupta S.P., Statistical Methods, New Delhi, Sultan Chand and Sons, 2007.

BOOKS FOR REFERENCE

Agarwal Y.P., Statistical Methods, Concepts, Applications and Computations, New Delhi, Sterling Publishers Ltd., 2006.

Beri, G.C., Business Statistics, New Delhi, Tata Mc Graw Hill publishing Company Ltd., 2007.

Pillai, R.S.N. & Bagavathy, V., Statistics, 13th edition, New Delhi, Sultan Chand and Sons, 2007.

Sanchetti, V.C., & Kapoor, Business Statistics, 7th edition, New Delhi, Sultan Chand and Sons, 2006.

Sharma J.K., Business Statistics, New Delhi, 1st edition, Pearson Education (Singapore), Pvt., Ltd., Indian Branch, 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 – short answers (max. 50 words) - $10 \times 3 = 30$ Marks

5 Questions theory and 5 Problems

Section B – Problems

$5 \times 8 = 40$ Marks (From a choice of 7)

Section C – Problems

$2 \times 15 = 30$ 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

B.Com DEGREE

SYLLABUS
(Effective from the academic year 2011 – 2012)

TAXATION I

CODE: 11CM/MC/TX44

CREDITS : 4

L T P : 4 1 0

TOTAL TEACHING HOURS: 65

OBJECTIVES

- To give an insight into the complexity of the Taxation System of our country.
- To enable students to compute the taxable income and tax liability of an individual assessee.

Unit 1

Introduction

(8 Hrs)

- 1.1 Meaning and need for taxation – types of tax
- 1.2 Concept of tax planning – tax avoidance and tax evasion
- 1.3 Cannons of taxation
- 1.4 Basic concepts – Person, Assessment Year, Previous Year , Income, Total income, Gross total income, taxable income and Assessee.

Unit 2

Incidence of taxation

(12 Hrs)

- 2.1 Residential Status
- 2.2 Scope of Total Income – Incidence of tax, meaning and assessment of different types of income for Resident, Not ordinarily Resident and Non- Resident

Unit 3

Income from Salaries

(20 Hrs)

- 3.1 Nature of Salary – Meaning and Definition – Basis of Charge
- 3.2 Treatment of Provident Fund
- 3.3 Allowances, Perquisites and Other Receipts – computation and taxability
- 3.4 Deductions

Unit 4

Income from House Property

(12 Hrs)

- 4.1 Meaning and Basis of Charge
- 4.2 Computation of income from self-occupied and Let out house Properties
- 4.3 Deductions

Unit 5

Income from Capital Gains

(13 Hrs)

- 5.1 Meaning and types of Capital Assets
- 5.2 Computation of Short term and Long term Capital Gains
- 5.3 Capital Gains exempt from Tax
- 5.4 Deductions

BOOK FOR STUDY

Gaur V.P. and Narang D.B., Income Tax Law and Practice, New Delhi, Kalyani Publishers, 2010-2011.

BOOKS FOR REFERENCE

Dinkar Pagare, Law and Practice of Income Tax, 2010-2011, Sultan Chand and Sons, New Delhi

Lal B.B., Income Tax Law and Practice, 2010-2011, Konark Publishers Limited, New Delhi

Manoharan T. N. Income Tax Law, Mumbai, 2010-2011, Snow White Publications

Mehrotra, H.C., Income Tax Law and Practicum, 2010-2011, Sahitya Bhavan Publications, Agra

Vinod K., Singhanian, Taxman's Students Guide to Income Tax, 2010-2011, Taxman's Publications Pvt. Ltd., New Delhi

QUESTION PAPER PATTERN

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The duration of the examination will be 3 hours. The allotment of marks would be:

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5 Questions theory and 5 Problems

Section B – Problems $5 \times 8 = 40$ Marks (From a choice of 7)

Section C – Problems $2 \times 15 = 30$ Marks (From a choice of 4)

Continuous Assessment Tests

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50% marks would be allotted for the CA test.

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STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086

B.Com. DEGREE

SYLLABUS

(Effective from the academic year 2011 – 2012)

OFFICE PRACTICES

CODE:11CM/MC/OP44

CREDITS: 4

L T P : 4 1 0

TOTAL TEACHING HOURS : 65

OBJECTIVES OF THE COURSE

- To enlighten the students on the essential skills required by an office executive.
- To equip them to meet the challenges of a modern office.

Unit 1 (12 Hrs)

Office Environment

- 1.1 Meaning and nature of office environment
- 1.2 Defining the key roles and responsibilities of an office executive
- 1.3 Structuring the key tasks to be performed by an office executive

Unit 2 (18 Hrs)

Project Management

- 2.1 Meaning, definition and importance of project management
- 2.2 Modules in project management
- 2.3 Role of an office executive in project management
- 2.4 Project reporting
- 2.5 Work simplification – organisation and methods

Unit 3 (13 Hrs)

Essential skills of an office executive

- 3.1 Effective inter personal skills – Relevance of Emotional Intelligence
 - 3.1.1 Managing interface with outsiders/customers
 - 3.1.2 Responding to internal customers
- 3.2 Multiplexing
- 3.3 Understanding environment tasks and people

Unit 4 (12 Hrs)

Duties and Responsibilities of office personnel

- 4.1 Preparation of appointments and schedules
- 4.2 Maintaining visitors diary, furnishing information and instructing co- workers
- 4.3 Making travel arrangements, rail and air reservations, booking accommodation and preparation of TA bills.

Unit 5

(10 Hrs)

Office Etiquette

- 5.1 Understanding the office culture – hierarchical, formal, informal and government office.
- 5.2 Office decorum
- 5.3 Management of the front office
- 5.4 Personal grooming

BOOKS FOR REFERENCE

Arora S.P, 2007, 2nd edition, Office Organisation and Management, Vikas Publishing House Pvt. Ltd., New Delhi.

Davis Keith and John Newstrom, 2006, Human Behaviour at work: Organisational Behaviour, Tata Mc Graw Hill Publishing Company Limited, New Delhi.

Gupta C B, 2006, Office Organisation and Management, Sultan & Chand Sons, New Delhi.

Haddon F. Peter, 2003, 1st edition, Mastering Personal & Interpersonal Skills, Viva Books Pvt., Ltd., New Delhi.

Philip Burnard, 2005, Interpersonal Skill Training, Viva Books Pvt., Ltd., New Delhi.

Sahai I.M, 2006, Modern Office Management, Sahitya Bhawan, Agra.

Shaw H. William, 2002, 4th edition, Business Ethics, Thomson Wadsworth, Bangalore.

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Continuous Assessment Tests

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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

B.Com. DEGREE

SYLLABUS
(Effective from the academic year 2011-2012)

CONSUMER BEHAVIOUR

CODE: 11CM/MC/CB44

CREDITS: 4

L T P: 4 1 0

TOTAL TEACHING HOURS: 65

OBJECTIVES OF THE COURSE

- To enable students to understand the importance of customer satisfaction
- To provide an insight into the various behavioral patterns of consumption.

Unit 1	Consumer Behavior	(8 Hrs)
	1.1 Nature, Meaning and Importance	
	1.2 Buyer behavior model – Black box model	
Unit 2	Individual Influence on Buying Behavior	(15 Hrs)
	2.1 Consumer motivation and involvement	
	2.2 Perceptions, learning and attitudes	
	2.3 Personality and self-concepts – psychoanalytical theory	
Unit 3	Group Influences	(15 Hrs)
	3.1 Functions of family – family life cycle, family decision making	
	3.2 Types of groups – Consumer relevant groups and Reference groups	
	3.3 Characteristics and Core values of culture, Sub Culture	
Unit 4	Consumer's Problem Solving Process	(12 Hrs)
	4.1 Problem identification and information processing	
	4.2 Evaluating alternatives and deciding on appropriate solutions	
Unit 5	Consumer Protection and Redressal	(15 Hrs)
	5.1 Exploitation of consumers	
	5.2 Meaning and need for Consumerism	
	5.3 Consumer Protection Act, 1956 – Important Provisions.	

BOOKS FOR REFERENCE

Bennett and Kassanjan , 2005 Consumer Behaviour, Prentice Hall of BI publication, India

Jerome McCarthy E., William D Perreault, 2004 Basic Marketing, Boston, MA 022116, Irwin Home Wood

Leon G. Shiffman&Leslie Lazar Kanuk, 2007 8th edition, Consumer Behaviour, Prentice Hall of BI Publications, India

Paul Peter J. & Jerry C. Osmon, 2004, 1st edition, Understanding Consumer Behaviour, Australia

Suja R. Nair, Consumer Behaviour(Text and cases), 2005 ,Himalya Publishing House, Mumbai

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STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086

B.Com. DEGREE

SYLLABUS
(Effective from the academic year 2011-2012)

ADVERTISING

CODE: 11CM/ME/AD43

CREDITS: 3

L T P : 3 1 0

TOTAL TEACHING HOURS :52

OBJECTIVES OF THE COURSE

- To enable students to comprehend the promotional aspects of marketing.
- To provide an insight into the creative aspect of advertising.

Unit 1

Introduction

(4 Hrs)

- 1.1 Meaning and importance
- 1.2 Role of advertising

Unit 2

Advertising Media

(8 Hrs)

- 2.1 Criteria for choice of media
- 2.2 Kinds of media used – Indoor and Outdoor

Unit 3

Creative strategy and execution

(15 Hrs)

- 3.1 Ad Copy – Types - Copy Elements
- 3.2 Ad Layout – Principles of Ad layout
- 3.3 Principles of Designing

Unit 4

Advertising Organisation

(15 Hrs)

- 4.1 Ad-agencies – Importance and structure
- 4.2 Functions of an ad-agency

Unit 5

Ad – Campaign

(10 Hrs)

- 5.1 Stages of an Ad- Campaign
- 5.2 Measuring effectiveness of advertising

BOOKS FOR REFERENCE

Courtland L., Bovee, John V. Thill, Geroge., Dovel and Marian Burk Wood Advertising Excellence, New Delhi, Tata Mc Graw Hill Inc., 1995.

David A., Aaker, Rajeev Batia, John G. Meyers, Advertising Management, New Delhi, Prentice Hall of India Pvt., Ltd, 1996.

Gandhi J.C., Managerial Introduction, New Delhi, Tata Mc Graw Hill Publication Co., Ltd., 1996.

John R. Rossiter, Larry Percy, Advertising and Promotion Management, New Delhi, Tata McGraw Hill Inc., 1997.

Sandage C. H. Vernon Fry Burger, Kim Rotzall, Advertising Theory and Practice, 11th edition, New Delhi, A.I.T.B.S. Publishers & Distributors, 2000

William Wells, John Burnett and Sandra Moriarty, Advertising Principles and Practice, 6th edition, New Delhi, Dorling Kindersley (India) Pvt. Ltd., 2006

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STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086

B.Com. DEGREE

SYLLABUS

(Effective from the academic year 2011 – 2012)

BUSINESS ENVIRONMENT

CODE: 11CM/ME/BE43

CREDITS: 3

L T P : 3 1 0

TOTAL TEACHING HOURS : 52

OBJECTIVES

- To expose students to environment in which modern business has to operate.
- To familiarize the dynamics of changes in business environment.

Unit 1 (10 Hrs)

1.1 Introduction

1.1.1. Meaning, Definition, Classification into external and internal environment.

1.2 Business and Society

1.2.1 Business ethics

1.2.2 Degree of Professionalisation

1.2.3 Technological development and social change

1.2.4 Business and culture, with special reference to adaptation, transmission and conformity.

Unit 2 (11 Hrs)

Economic Environment Of Business

2.1 Nature of economic system – Capitalistic, Socialistic and Mixed economy

2.2 Governmental role in business – regulatory, promotional, entrepreneurial and planning.

Unit 3 (11 Hrs)

3.1 Social Responsibilities Of Business

3.1.1 Towards shareholders

3.1.2 Towards employees – with special reference to compensation and fringe benefits – ESI, Provident Fund, Compensation pertaining to layoff, retrenchment.

3.2 Trade Union - Rights and Liabilities of trade unions.

3.2.1 Worker's participation in management

3.2.2 Quality circle

Unit 4 (12 Hrs)

4.1 Responsibilities of Business Towards Society/Community

- 4.1.1 Towards consumer – with particular reference to consumer rights, exploitation and protection.
- 4.1.2 Utility of consumerism
- 4.1.3 Consumer protection and consumerism in India
- 4.2 **Copra 86** - important provisions of Consumer Protection Act 1996

Unit 5 (8 Hrs)

Global Business Environment

- 5.1 Stages in internationalisation – Reasons for entering global market, profit advantage, growth opportunities, domestic competitions, Government policies, etc.
- 5.2 Regional economic grouping – European Union, ASEAN, SAARC
- 5.3 Environmental and Social Responsibility – current global Perspective pertaining to pollution.

BOOKS FOR REFERENCE

Francis Cherunilam, Business Environment, Mumbai , Himalaya Publishing House, 2000.

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

Mamoria and Mamoria, Business Planning and Policy, Mumbai, Himalaya Publishing House, 1999

Sankaran, S., Business Environment, Chennai, Margham Publications, 2000.

Francis Cherunilam, Global Business Environment, Mumbai , Himalaya Publishing House, 2000.

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STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086

B.Com. DEGREE

SYLLABUS

(Effective from the academic year 2011 - 2012)

INDUSTRIAL RELATIONS

CODE : 11CM/ME/IR 43

CREDITS: 3

L T P : 3 1 0

TOTAL TEACHING HOURS : 52

OBJECTIVES OF THE COURSE

- To educate students about the contextual and constitutional framework of industrial relations.
- To emphasize on the importance of Trade Union movement and the law relating to Trade Unions.

Unit 1 (10 Hrs)

Introduction

- 1.1 Meaning objectives and scope of industrial relations
- 1.2 Basic concepts of Industrial Relations
- 1.3 Effectiveness of Industrial Relations
- 1.4 Industrial relations programme

Unit 2 (10 Hrs)

Trade Unionism

- 2.1 Trade Union Movement
- 2.2 Functions and obligations of Trade Union
- 2.3 Trade Union Act, 1926 - Objects, Registration of Trade Union, Cancellation of Trade Union, Appeal, Rights and Privileges of Trade Union.

Unit 3 (12 Hrs)

Industrial Discipline

- 3.1 Definition and Objects
- 3.2 Human Relation and Discipline
- 3.3 Code of Discipline
- 3.4 Procedure for Employee discharge

Unit 4 (10 Hrs)

The Industrial Disputes Act, 1947

- 4.1 Meaning and Scope
- 4.2 Authorities under the Act
- 4.3 Strikes and Lock outs
- 4.4 Lay-off and Retrenchments
- 4.5 Unfair Labour Practices

Unit 5 (10 Hrs)

Special Provisions Relating To Labour Welfare And Social Security

Legislation

- 5.1 The Employees State Insurance Act, 1948
- 5.2 The Workmen's Compensation Act, 1923
- 5.3 The payment of Gratuity Act, 1972
- 5.4 Employees Provident Fund and Miscellaneous provisions Act, 1952
- 5.5 The Maternity Benefit Act, 1961

BOOKS FOR REFERENCE

Ahuja K.K. Industrial Relations - Theory and Practice, Kalyani Publishers, New Delhi, 1988.

Ajay Garg, Labour Laws, Nabhi Publications, New Delhi, 1999.

Central Law Publications, Labour and Industrial Laws, 1996.

Davar, R.S. Personnel Management and Industrial Relations in India, Vikas Publishing House Pvt., Ltd., New Delhi, 1997.

Mamoria. Mamoria. Gankar, Dynamics of Industrial Relations, Himalaya Publishing House, New Delhi, 2000.

Arun Monappa, Industrial Relations, Tata McGraw Hill Publishing Co., Ltd., New Delhi, 2002.

QUESTION PAPER PATTERN

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|---|----------------------|
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STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086

B.Com. DEGREE

SYLLABUS

(Effective from the academic year 2011 – 2012)

FINANCIAL MARKETS

CODE: 11CM/MC/FK54

CREDITS : 4

L T P : 4 1 0

TOTAL TEACHING HOURS: 65

OBJECTIVES

- To provide students a comprehensive knowledge of the functions and elements of the financial market.
- To familiarize them with trading in the stock exchange

Unit 1

Financial Markets

(10 Hrs)

- 1.1 Definition
- 1.2 Functions
- 1.3 Constituents
- 1.4 Types of Financial Markets

Unit 2

2.1 Money Market

(10 Hrs)

- 2.1.1 Definition, Objectives and features of a developed money market
- 2.1.2 Composition of money market

2.2 Money Market Instruments

2.3 Indian Money Market

2.4 Global Money Market

Unit 3

3.1 Capital Market

(15 Hrs)

- 3.1.1 Characteristics of Primary and Secondary Markets
- 3.1.2 Functions of Capital Markets

3.1 Primary Market

- 3.1.1 Meaning and functions
- 3.1.2 Instruments of Issue
- 3.1.3 Intermediaries in the new Issue market
- 3.1.4 SEBI Guidelines for Listed and Unlisted companies

Unit 4

Secondary Markets

(15 Hrs)

- 4.1 Stock exchange – services, role and organization of stock exchange in India
- 4.2 Listing of securities – requirements and procedures
- 4.3 Types of Brokers
- 4.4 Methods of trading in Stock Exchange – carry over or badla, genuine Vs. Speculative trading, kinds of speculators

- Unit 5** **(15 Hrs)**
- 5.1 **Over-the-Counter-Exchange of India, National Stock Exchange and Depository Systems**
- 5.1.1 OTCEI – Features, promoters, participants, listing
- 5.1.2 NSE – Features, NSE Vs. OTCEI
- 5.2 **Depository System – Meaning, Definition, Objectives of Interacting Institutions**
- 5.2.1 Trading in Depository Systems
- 5.2.2 Depository System in India
- 5.2.3 National Securities Depository Limited

BOOKS FOR REFERENCE

Avadhani, V.A., Capital Market Management, 1st edition, New Delhi, Himalaya Publishing House, 2005.

Gordon, E., Natarajan K., Capital Market in India, New Delhi, Himalaya Publishing House, 2006.

Dr. S. Gurusamy, Capital Markets, 1st edition, Chennai, Vijay Nicole Imprints Pvt. Ltd., 2006.

Khan M. Y., Indian Financial System, New Delhi, Tata McGraw Hill Publishing Co. Ltd., 2005.

MachiRaju H.R., Indian Financial System, Mumbai, Vikas Publishing Pvt. Ltd., 2006

Sundaram and Varshney, Banking and Financial System, New Delhi, Sultan Chand & Sons, 2005.

QUESTION PAPER PATTERN

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50% marks would be allotted for the CA test.

The duration of the CA tests would be 1½ hrs.

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086

B.Com. DEGREE

SYLLABUS

(Effective from the academic year 2011 – 2012)

COMPANY LAW

CODE: 11CM/MC/CL54

CREDITS: 4

L T P: 4 1 0

TOTAL TEACHING HOURS: 65

OBJECTIVES

- To educate on the fundamental principles of company law.
- To expose students to the statutory provisions relating to the formation and management of a company

Unit 1 (10 Hrs)

Introduction

- 1.1 Definition and characteristics of a company
- 1.2 Types of companies- Private, Public, Government and Foreign companies

Unit 2 (15 Hrs)

Formation of a Company

- 2.1 Incorporation
- 2.2 Memorandum of Association- meaning, contents, alterations, doctrine of ultra vires
- 2.3 Articles of Association – contents, alterations, doctrine of indoor management.
- 2.4 Prospectus – Definition, contents, mis-statements in prospectus and its Consequences

Unit 3 (15 Hrs)

3.1 Meetings

- 3.1.1 Annual General Meeting
- 3.1.2 Statutory Meeting
- 3.1.3 Extraordinary General Meeting
- 3.1.4 Board Meetings

3.2. Resolutions

- 3.2.1 Types of Resolutions

Unit 4 (10 Hrs)

Management and administration

- 4.1 Board of Directors – appointment, removal, powers, duties and liabilities
- 4.2 Managing Director

Unit 5

Winding up of a Company

(10 Hrs)

- 5.1 Meaning
- 5.2 Methods of Winding up
 - 5.2.1 By court
 - 5.2.2 Voluntary Winding up
 - 5.2.3 Subject to the supervision of the court

BOOK FOR STUDY

Kapoor N.D., Elements of Company Law, 20th edition, New Delhi, Sultan Chand and Co. Ltd., 2007.

BOOKS FOR REFERENCE

Bharat, 2001, Manual of Companies Act, Corporate Laws and SEBI Guidelines, Law Publishers

Dalal, Gaggar, and Kshir Sagar, 2002, Guide to notes on Company Accounting and Reports - Law Publishers

Gogna P.P.S, 2004, 5th edition A Text book of Company Law, Sultan Chand and Co. Ltd., New Delhi

Gulshan S. S, G.K Kapoor., 2004, 9th edition, Corporate and other Laws, New Age International (P) Ltd. Publishers , New Delhi.

Pandab S.K., 2002, 1st edition , Company Law & Practice, , Bharat Law House 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.

The allotment of marks would be

Section A – Objective 30 x 1 = 30 Marks
(Fill in the blanks, True or False , Multiple choice)

Section B – Essay type answers (300 words) 5 x 6= 30 Marks (From a choice of 7)

Section C – Essay type answers (1200 words) 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 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.

**DEPARTMENT OF COMMERCE
TESTING AND EVALUATION PATTERN
B.Com & B.Com(CS) DEGREE EXAMINATION**

(For the students admitted in the academic year 2012-13 & thereafter)

COMPANY LAW

CODE:11CM/MC/CL54

MAX. MARKS : 100

TIME : 3 HOURS

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) (All ten questions to be answered)	10 x 2 = 20 Marks
Section B – Essay type answers (max. 300 words) (Five questions to be answered out of seven)	5 x 8 = 40 Marks
Section C – Essay type answers (max. 1200 words) (Two questions to be answered out of four)	2 x 20 = 40 Marks

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086

B.Com DEGREE

SYLLABUS

(Effective from the academic year 2011 – 2012)

CORPORATE ACCOUNTING

CODE: 11CM/MC/CA54

CREDITS : 4

L T P : 4 1 0

TOTAL TEACHING HOURS : 65

OBJECTIVES

- To provide a comprehensive knowledge on accounting entries for issue and redemption of shares and debentures.
- To give an exposure to the different methods for valuation of goodwill and shares.

Unit 1

Issue of Equity Shares

(12 Hrs)

- 1.1 Shares issued at par, at premium, at discount and for consideration other than cash
- 1.2 Forfeiture of shares
- 1.3 Re-issue of forfeited shares

Unit 2

Issue of Preference Shares

(10 Hrs)

- 2.1 Accounting for issue of preference shares
- 2.2 Redemption of preference shares

Unit 3

Issue of Debentures

(13 Hrs)

- 3.1 Accounting procedure for issue of debentures
- 3.2 Provision for redemption of debentures
- 3.3 Redemption of debentures

Unit 4

Final Accounts of Companies

(15 Hrs)

- 4.1 Preparation of Final Statement of accounts as per Companies Act 1956.
- 4.2 Computation of managerial remuneration- adjustments relating to taxation, dividend and statutory reserves in the preparation of final accounts.
- 4.3 Use of Tally in the preparation of final accounts

Unit 5**(15 Hrs)****Valuation of shares and goodwill**

- 5.1 Meaning, Need and factors to be considered for valuing goodwill and 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, Capitalisation of Super profit method

BOOK FOR STUDY

Reddy, T.S., Murthy A., Corporate Accounting, Chennai, Margham Publications, 2005.

BOOKS FOR REFERENCE

Arulanandam, M.A., Raman, K.A., Corporate Accounting, Mumbai, Himalaya Publishing House, 2006.

Gupta, R.L., Radhaswamy, M., Advanced Accountancy (Vol I, III & IV), New Delhi, Sultan Chand and Sons, 2006.

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

Maheshwari, S.N., Advanced Accountancy (Part II), New Delhi Vikas Publishing House, 2006.

Goyal V.K. Corporate Accounting, Excel books, 2010.

Joseph T. Corporate Accounting, 2nd edition, Tata McGrawhill Publications, 2009

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 3 = 30 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 15 = 30 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

B.Com DEGREE

SYLLABUS
(Effective from the academic year 2011 – 2012)

TAXATION – II

CODE: 11CM/MC/TX54

CREDITS : 4

L T P : 4 1 0

TOTAL TEACHING HOURS: 65

OBJECTIVES

- To give an insight into the complexity of the Taxation System of our country.
- To expose students to the significance and constitutional provisions relevant to indirect tax laws.

Unit 1 (10 Hrs)

Profits and Gains of Business and Profession

- 1.1 Principles governing assessment of business and professional income
- 1.2 Computation of Professional Income
- 1.3 Principles governing admissibility of deduction for computation of business income
- 1.4 Computation of Business income

Unit 2 (10 Hrs)

Income from Other Sources

- 2.1 Nature and Basis of Charge
- 2.2 Types of income and its computation
- 2.3 Deductions

Unit 3 (15 Hrs)

Computation of total income

- 3.1 Aggregation of Income
- 3.2 Income of other persons included in Assessee's total income
- 3.3 Deemed income
- 3.4 Set off and carry forward and set off of Losses

Unit 4 (15 Hrs)

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 Hrs)

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, 2010-2011.

BOOKS FOR REFERENCE

Dinkar Pagare, Law and Practice of Income Tax, 2010-2011, Sultan Chand and Sons, New Delhi

Lal B.B., Income Tax Law and Practice, 2010-2011, Konark Publishers Limited, New Delhi

Manoharan T. N. Income Tax Law, Mumbai, 2010-2011, Snow White Publications

Mehrothra, H.C., Income Tax Law and Practicum, 2010-2011, Sahithya Bhavan Publications, Agra

Vinod K., Singhanian, Taxman's Students Guide to Income Tax, 2010-2011, 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. The allotment of marks would be:

Section A – short answers (max. 50 words) - 10 x 3 = 30 Marks

5 Questions theory and 5 Problems

Section B – Problems 5 x 8 = 40 Marks

(3 Questions theory and 5 Problems)

Section C – Problems 2 x 15 = 30 Marks

(From a choice of 4)

Continuous Assessment Tests

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

B.Com. DEGREE

SYLLABUS

(Effective from the academic year 2011 – 2012)

OFFICE COMMUNICATION

CODE :11CM/MC/OC54

CREDITS: 4

L T P : 4 1 0

TOTAL TEACHING HOURS : 65

OBJECTIVES OF THE COURSE

- To create an awareness of the emerging communication skills in an office set up.
- To familiarize students with modern forms of communication
- To understand the practical aspects of organizing meetings and conferences.

Unit 1

Introduction (10 Hrs)

- 1.1 Meaning and importance of verbal and non-verbal communication
- 1.2 Types of verbal and non-verbal communication
- 1.3 Keys to better listening

Unit 2

Communication Devices (15 Hrs)

- 2.1 Telephones including PABX system
- 2.2 Fax machines
- 2.3 Cellular phone
- 2.4 Internet and voice mail, E-mail

Unit 3

Mail Service (12 Hrs)

- 3.1 Handling incoming mails – steps involved
- 3.2 Handling outward mail
- 3.3 Mechanised mail service
- 3.4 Indian postal services – the main and ancillary services

Unit 4

Meeting, Seminar and Conference (15 Hrs)

- 4.1 Planning the meeting – purpose, procedure
- 4.2 Physical arrangement including audio-visual aids
- 4.3 Recording of the proceedings of meeting using audio-visual aids

Unit 5

Organization of an Office Report

(13 Hrs)

- 5.1 Purpose of an office report – routine report and special report
- 5.2 Preliminary stages – Structure, style and usage
- 5.3 Guiding principles of good reporting
- 5.4 Sources of data – primary and secondary
- 5.5 Preparation of a report

BOOKS FOR REFERENCE

Chopra R.K., 2006, Office Organization and Management, Himalaya Publishing House, Mumbai.

Gupta C. B., 2005, 2nd edition, Business Communication, Sultan Chand & Sons, New Delhi.

Krishna Mohan and Meera Banerji, 2005, Developing Communication Skills, Macmillan India Ltd., Chennai.

Roy W Poe, Rosemary T Fruchling, 2006, Business Communication, A case method approach, A.I.T.B.S Publishers and Distributors, New Delhi.

Scot Ober, 2005, Contemporary Business Communication, All India Publishers and Distributors, Chennai.

Shirley Taylor, 2004, 6th edition, Model Business Letters, E-mails, & other Business Documents, Pearson Education 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.

The allotment of marks would be

Section A – short answers (max. 50 words) 10 x 3 = 30 Marks

Section B – Essay type answers (300 words) 5 x 6 = 30 Marks (From a choice of 7)

Section C – Essay type answers (1200 words) 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 an assignment, objective test, seminar, 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

B.Com. DEGREE

SYLLABUS

(Effective from the academic year 2011 – 2012)

ORGANISATIONAL BEHAVIOUR

CODE: 11CM/MC/OB54

CREDITS: 4

L T P: 4 1 0

TOTAL TEACHING HOURS: 65

OBJECTIVES

- To enable students to understand the need to work together amidst rapid pace of corporate change and increasing competition.
- To comprehend the impact of individual and group behaviour on the efficient functioning of an organization.

Unit 1 (10 Hrs)

Introduction

- 1.1 Nature, importance and scope of Behavior of work force in an Organization
- 1.2 Basic concepts and new challenges in managing work force behaviour

Unit 2 (16 Hrs)

Foundation of Individual Behaviour

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

Unit 3 (13 Hrs)

Individual Processes in Organisation

- 3.1 Stress – nature of stress, causes and consequences of stress, managing stress in a workplace
- 3.2 Behavior modification – meaning and process
- 3.3 Application of the concepts of effective communication in behaviour modification.

Unit 4

The Organisation System (13 Hrs)

- 4.1 Organisation Structure – meaning and importance, influence of organizational structure of individual behavior.
- 4.2 Organisational Culture – meaning and definition, changing the organizational culture, impact of culture on organizational effectiveness

Unit 5

Group Behaviour (13 Hrs)

- 5.1 Group Dynamics – meaning, and types
- 5.2 Team Building – ingredients of an effective team, the process and skills in team building
- 5.3 Conflict and inter group behavior – nature of conflict, levels of conflict and strategies for resolving conflict.

BOOKS FOR STUDY

Aswathappa, K., Organisational Behavior, 7th revised edition, Mumbai, Himalaya Publishing House, 2007

BOOKS FOR REFERENCE

Davis Keith, Weraton W. John, Human Behavior at Work, Organisational Behavior, 2005, 10th edition, Mc Graw Hill International Edition , Chennai.

Fred Luthans, Organisational Behavior, 2005, 8th edition, Tata Mc Graw Hill International Edition – Chennai

Prasad L.M., Organisational Behavior, 2004, 4th edition, , Sultan Chand and Sons Publisher, New Delhi

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

Uma Sekaran, Organisational Behavior – Text and Cases, 2006, 2nd edition, Tata Mc Graw Hill Publishing Company 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.

The allotment of marks would be

Section A – Objective questions 20 x 1=20 Marks

Section B – Essay type answers (Max 500 words) 5 x 8= 40 Marks
(From a choice of 7)

Section C – Essay type answers (Max 1200 words) 20 Marks
(From an internal choice)

A case study with 5 questions - 20 Marks

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

**DEPARTMENT OF COMMERCE
TESTING AND EVALUATION PATTERN
B.Com DEGREE EXAMINATION**

(For the students admitted in the academic year 2012-13 & thereafter)

ORGANISATIONAL BEHAVIOUR

CODE:11CM/MC/OB54

MAX. MARKS : 100

TIME : 3 HOURS

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) (All ten questions to be answered)	10 x 2 = 20 Marks
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Section B – Essay type answers (max. 300 words) (Five questions to be answered out of seven)	5 x 8 = 40 Marks
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Section C – Essay type answers (max. 1200 words) (Two questions to be answered out of four)	2 x 20 = 40 Marks
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STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086

B.Com. DEGREE

SYLLABUS

(Effective from the academic year 2011 – 2012)

CUSTOMER RELATIONSHIP MANAGEMENT

CODE: 11CM/ME/CR53

CREDITS: 3

L T P: 3 1 0

TOTAL TEACHING HOURS: 52

OBJECTIVES

- To provide an insight into the realm of relationship marketing concepts and applications.
- To create an understanding of the measures adopted in satisfying customers or retaining them.

Unit 1 (5 Hrs)

Fundamental concepts in Relationship Marketing

- 1.1 Defining Relationship Marketing Concepts
- 1.2 Relationship Marketing programmes – types
- 1.3 Steps involved in building customer based brand equity

Unit 2 (8 Hrs)

Customer Acquisition

- 2.1 Customer Life Cycle
- 2.2 Acquisition Tactical Management (ACTMAN)
- 2.3 Customer profiling

Unit 3 (13 Hrs)

Customer Loyalty

- 3.1 Loyalty Effect
- 3.2 Building Loyalty through customer retention
- 3.3 Devising a loyalty based relationship building strategy

Unit 4 (13 Hrs)

Customer Satisfaction and Retention

- 4.1 Significance of Customer Retention
- 4.2 Major Customer Retention Stages
- 4.3 Customer satisfaction – Factors & Level

Unit 5 (13 Hrs)

Integrated Marketing Strategies

- 5.1 Preparing for a Relationship Marketing Strategy
- 5.2 Strategy for improvement
- 5.3 Guidelines for implementation

BOOK FOR STUDY

Shahjahan S., Relationship Marketing – Text and Cases, New Delhi, Tata McGraw Hill Publishing Co., 2006.

BOOKS FOR REFERENCE

Mark Godson, Relationship Marketing, 2008 edition, Oxford University Press.

Thorsten Hening-Thurau, Ursula Hansen, Relationship Marketing, April 2004, Publisher: Spring (May 2000)

Roberts Graham-Phelps, 2006, 1st edition, Customer Relationship Management, Pvt. Ltd., New Delhi.

Jaiswal, M.P., Anjali Kaushik, e-CRM: Business and System Frontiers, 1st edition New Delhi, Asian Books Pvt. Ltd., 2002.

Kristin Anderson and Carol Kerr, Customer Relationship Management, 1st edition, New Delhi, Tata McGraw Hill, 2002.

Madhavi Garikaparthi, CRM in Financial Services, 1st edition, Hyderabad, The ICFAI University Press, 2006.

Peter Duchessi, Crafting Customer Value – The Art and Science, 1st edition, Mumbai, Jaico Publishing House, 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 – short answers (Max 50 words) 10 x 3 = 30 Marks

Section B – Essay type answers (300 words) 5 x 6 = 30 Marks
(From a choice of 7)

Section C – Essay type answers (1200 words) 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 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

B.Com. DEGREE

SYLLABUS

(Effective from the academic year 2011-2012)

INSURANCE AND RISK MANAGEMENT

CODE: 11CM/ME/IS53

CREDITS: 3

L T P : 3 1 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.

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 3 = 30 Marks

Section B – Essay type answers (300 words) 5 x 6 = 30 Marks (From a choice of 7)

Section C – Essay type answers (1200 words) 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 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

B.COM DEGREE

SYLLABUS

(Effective from the academic year 2011 – 2012)

ENTREPRENEURIAL DEVELOPMENT

CODE: 11CM/ME/ED53

CREDITS : 3

L T P : 3 1 0

TOTAL TEACHING HOURS: 52

OBJECTIVES

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

Unit 1

Introduction: An Overview of Entrepreneurship (8 Hrs)

- 1.1 Meaning of an entrepreneur
- 1.2 Qualities of an effective entrepreneur, types of entrepreneurs
- 1.3 Factors that contribute to growth of entrepreneurship
- 1.4 Barriers to Entrepreneurship

Unit 2

(8 Hrs)

Enterprise Launching

- 2.1 Choice of an Organization – Factors influencing the choice of organisation and form of organisation
- 2.2 Meaning & significance of Project
- 2.3 Project identification
- 2.4 Project selection

Unit 3

Project Formulation (12 Hrs)

- 3.1 Meaning and significance of Project Report
- 3.2 Contents of Project Report
- 3.3 Preparation of Project Report
- 3.4 Project Cost Analysis
- 3.5 Project Appraisal – PERT, CPM, Pay back method, NPV & IRR

Unit 4

4.1 Financial Planning for New ventures (12 Hrs)

- 4.1.1 Financial Planning – need and importance
Sources of finance- Bank , Lease financing and Hire purchase, venture capital, institutional finance.
- 4.1.2 Long term and short term finance , Ratio analysis ,cash flow and fund flow - meaning

4.2 Tax benefits

Unit 5**(12 Hrs)**

A study on the working of an entrepreneurial industry in Chennai and preparation of a report

BOOK FOR STUDY

Srinivasan N.P., and Gupta C.B., Entrepreneurial Development, New Delhi, Sultan Chand and Sons, 2007.

BOOKS FOR REFERENCE

Gupta C.V., Entrepreneurial Development, New Delhi, Sultan Chand & Sons Co. Ltd., 2005.

Khanka S. S., Entrepreneurial Development, New Delhi, Sultan and Chand Sons Co. Ltd., 2005

Renu Arora, S. K. Sood, Entrepreneurial Development, Ludhiana, Kalyani Publishers, 2007.

Sani. J. S., Rathore B. S., Entrepreneurship- Theory and Practice, New Delhi, Wheeler Publishers, 2004.

Vasanth Desai, Entrepreneurial Development, Mumbai, Himalaya Publishing House, 2005.

Satish Tanej., S.L.Gupta., Entrepreneur Development New Venture Creation, New Delhi, Galgotia Publishing Company

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 3 = 30 Marks

Section B – Essay type answers (300 words) 5 x 6 = 30 Marks
(From a choice of 7)

Section C – Essay type answers (1200 words) 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 an assignment, objective test, project presentation 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

B.COM DEGREE

SYLLABUS

(Effective from the academic year 2011 – 2012)

BUSINESS COMMUNICATION

CODE: 11CM/MC/BC64

CREDITS: 4

L T P : 4 1 0

TOTAL TEACHING HOURS : 65

OBJECTIVES

- To emphasize on the importance of written communication in business
- To expose the students to the various kinds of business correspondence

Unit 1 (10 Hrs)

1.1 Introduction

- 1.1.1 Importance of effective communication in business
- 1.1.2 Barriers to communication

1.2 Types of Communication

- 1.2.1 Oral communication – Techniques of effective speech
- 1.2.2 Written communication
- 1.2.3 Business letters – functions and kinds – Mechanical structure

Unit 2 (20 Hrs)

2.1 Types of business letters

- 2.1.1 Application letter
- 2.1.2 Reference letter
- 2.1.3 Letter of Appointment
- 2.1.4 Testimonial Letter

2.2 Trade Letters

- 2.2.1 Enquiries – Credit, Status
- 2.2.2 Offers and Quotations
- 2.2.3 Orders–Placing an order, Execution, Refusal and Cancellation
- 2.2.4 Request for a loan–Extension of loan, Request for O/D facility

2.3 Agency Correspondence

Unit 3 (15 Hrs)

3.1 Circular Letters

3.2 Sales Letters

3.3 Collection Letters

Unit 4 **(10 Hrs)**
Secretarial Correspondence

- 4.1 Correspondence with share holders
- 4.2 Correspondence with Directors
- 4.3 Correspondence with outsiders
- 4.4 Drafting of an agenda and minutes

Unit 5 **(10 Hrs)**
Report Writing

- 5.1 Types of Business Report – Characteristics of a good report
- 5.2 Preparation and organisation of a good report
- 5.3 Writing of a Business Report

BOOK FOR STUDY

Pal Rajendra and Korlahalli, Essentials of Communication, New Delhi, Sultan Chand and Sons, 2004.

BOOKS FOR REFERENCE

Asheley.A., 2005, Hand Book of Commercial Correspondence, ELBS/OUP Oxford, New Delhi,

Bahl J.C., 2002 2nd edition Modern Business Correspondence and Minutes Writing, N.M. Tripathi Pvt.,Ltd., Mumbai.

Gartside.KL., 2006, Modern Business Correspondence, ,Mc Donald Evans Ltd., London.

Roy.W. Poe, 2000, 1st Indian edition, Business Communication, McGraw Hill Book Company, , New Delhi.

Rayudu C.S., 2005, Communication, Himalaya Publishing House, Mumbai.

Sharma R.C., Mohan Krishna, 2004, Business Correspondence and Report Writing, Tata McGraw Hill Company, 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.

The allotment of marks would be

Section A – short answers (Max 50 words) $10 \times 3 = 30$ Marks

Section B – Essay type answers (300 words) $5 \times 6 = 30$ Marks
(From a choice of 7)

Section C – Essay type answers (1200 words) $2 \times 20 = 40$ Marks
(From a choice of 4)

Continuous Assessment Tests

There would be 2 CA tests and a third component which would comprise an assignment, objective test, preparation of reports 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 – 600 086

B.Com. DEGREE

SYLLABUS

(Effective from the academic year 2011 – 2012)

AUDITING

CODE: 11CM/MC/AG64

CREDITS: 4

L T P: 4 1 0

TOTAL TEACHING HOURS: 65

OBJECTIVES

- To give an exposure to the various concepts of auditing.
- To enlighten on the audit practices to check the authenticity and accuracy of the financial statements.

Unit 1 (15 Hrs)

1.1 Introduction

- 1.1.1 Auditing – Meaning and Definition
- 1.1.2 Objectives of Auditing
- 1.1.3 Auditor – Qualification and Qualities

1.2 Audit Programme

- 1.2.1 Audit Notebooks – Working Papers and Merits of Audit Programmes
- 1.2.2 Practical Programmes – Hospitals, co-operative society, clubs and Educational Institutions.

Unit 2 (10 Hrs)

Vouching

- 2.1 Internal audit and internal check – Test checks
- 2.2 Vouching of cash transactions – cash sales, receipts from debtors including teeming and lading method of frauds, payment to creditors, payment of wages
- 2.3 Vouching of Credit Transactions – Credit purchases, credit sales, sales returns, purchase returns
- 2.4 Vouching of impersonal ledger – Outstanding assets, outstanding liabilities, contingent liabilities

Unit 3 (15 Hrs)

Valuation and Verification of Assets

- 3.1 Capital and revenue expenditure
- 3.2 Divisible profits – Dividend Declaration
- 3.3 Depreciation
- 3.4 Reserves and Provisions

Unit 4 (15 Hrs)

4.1 Audit of Limited Companies

- 4.1.1 Appointment and removal of auditor
- 4.1.2 Rights, duties and liabilities as per Companies Act

4.2 Audit Report

- 4.2.1 Method of Reporting

Unit 5

5.1 Investigation

(10 Hrs)

5.1.1 Distinction between audit and investigation

5.1.2 Different classes of investigation

5.2 Auditing in an EDP Environment

5.2.1 Audit approach in an EDP Environment

5.2.2 Problems and Control in an EDP Environment

5.2.3 Computer assisted auditing techniques

BOOK FOR STUDY

Tandon B. N., Handbook of Practical Auditing, New Delhi, S.Chand & Co. 2007.

BOOKS FOR REFERENCE

De Paula F.R.M, Principles of Auditing: A practical manual for student and practitioners, London, E.L.B.S., 2005.

Gupta, Kamal, Contemporary Auditing, New Delhi, Tata McGraw Hill, 2006.

Pagare Dinakar, Basics of Auditing, New Delhi, Sultan Chand & Co., 2007.

Saxena R. G., Principles and Practices of Auditing, Mumbai, Himalaya Publications, 2004.

Kumar, Pradeep, Sachdeva, Baldev, Singh Jagwant, Auditing Theory and Practice, New Delhi, Kalyani Publishers, 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 3 = 30 Marks

Section B – Essay type answers (300 words) 5 x 6 = 30 Marks (From a choice of 7)

Section C – Essay type answers (1200 words) 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 an assignment, objective test, practical training in an audit office for 30 hours 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

B.Com DEGREE

SYLLABUS

(Effective from the academic year 2011 – 2012)

PORTFOLIO MANAGEMENT

CODE: 11CM/MC/PF64

CREDITS : 4

L T P : 4 1 0

TOTAL TEACHING HOURS : 65

OBJECTIVES

- To expose students to the functioning of the securities market.
- To enable students to make a cohesive analysis of alternative investments.

Unit 1 (5 Hrs)

Introduction

- 1.1 Definition and meaning of Portfolio Management
- 1.2 Steps involved in Portfolio Management
- 1.3 Investment categories and types of instruments

Unit 2 (20 Hrs)

2.1 Framework of Risk and Returns

- 2.1.1 Components of return
- 2.1.2 Time value of money – concepts of present value and future value, annuities
- 2.2 Risk – Meaning and Causes
- 2.3 Types of Risk
- 2.4 Measurement of Risk – Historical and Respective
 - 2.4.1 Single Security
 - 2.4.2 Portfolio (Mavkowitz theory)
 - 2.4.3 CAPM

Unit 3 (10 Hrs)

Valuation of Securities

- 3.1 Fundamental approaches to valuation
- 3.2 Equity valuation
- 3.3 Bond valuation

Unit 4 (15 Hrs)

Security Analysis

- 4.1 Overview of fundamental analysis and technical analysis
- 4.2 Intrinsic value of shares – EIC (Economy- Industry-Company) framework

Unit 5**(15 Hrs)****Techniques of Portfolio Management**

- 5.1 Efficient Market Hypothesis
- 5.2 Asset Allocation Framework – Strategic Tactical
- 5.3 Passive and Active Management Strategies

BOOKS FOR REFERENCE

Bhalla, V.K.Tuteja, S.K., 2005, Investment Management , Sultan Chand and Sons, New Delhi

Fisher, Donald, E. & Jordan, Ronald, J., 2006 Security Analysis of Portfolio Management, Prentice Hall, New Delhi

Grinold, Richard, Khan, Ronald, N., 2006, Active Portfolio Management – Quantitative Theory and Applications, S. Chand, New Delhi

Ibbotson, Roger, G., Investment Markets, 2006, Tata McGraw Hill, New Delhi

Shah, Kishor & Others, How to Invest Well – A Guide to the Share Market and Personal Investments, 2006, Tata McGraw Hill Publishing Co., New Delhi

Singhi, Preethi, Investment Management – Security Analysis and Portfolio Management, 2005, Himalaya Publishing House, Mumbai

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 3 = 30 Marks

5 Questions theory and 5 Problems

Section B – Essay type answers (max. 300 words) 5 x 8 = 40 Marks

(From a choice of 7 Questions – 3 theory questions of which one theory question is a compulsory application oriented question and 4 problems)

Section C –A case study with 6 questions to test

a. the concept

b. application of conceptual knowledge

c. analysis

30 Marks

Continuous Assessment Tests

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

**DEPARTMENT OF COMMERCE
TESTING AND EVALUATION PATTERN
B.Com DEGREE EXAMINATION**

(For the students admitted in the academic year 2012-13 & thereafter)

PORTFOLIO MANAGEMENT

**CODE:11CM/MC/PF64
MAX. MARKS : 100
TIME : 3 HOURS**

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) (All ten questions to be answered)	10 x 2 = 20 Marks
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Section B – Essay type answers (max. 300 words) (Five questions to be answered out of seven- Three theory question and four problems)	5 x 8 = 40 Marks
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Section C – Essay type answers (max. 1200 words) (Two questions to be answered out of four)	2 x 20 = 40 Marks
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STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086

B.Com. DEGREE

SYLLABUS
(Effective from the academic year 2011 – 2012)

AUTOMATED ACCOUNTING PRACTICES

CODE:11CM/MC/AP64

CREDITS: 4

L T P: 3 0 2

TOTAL TEACHING HOURS: 65

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

(15 Hrs)

- 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 Hrs)

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

Unit 3

Techniques for Analyzing Financial Statement using Excel

(10 Hrs)

- 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

(15 Hrs)

- 4.1 Ratio Analysis
- 4.2 Trend Analysis
 - 2..2.1 Method of least squares
- 4.3 Regression Analysis
 - 2.3.1 Preparation of projected financial statement

Unit 5**(15 Hrs)****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 2hours 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.

**DEPARTMENT OF COMMERCE
TESTING AND EVALUATION PATTERN
B.Com & B.Com(CS) DEGREE EXAMINATION**

(For the students admitted in the academic year 2012-13 & thereafter)

AUTOMATED ACCOUNTING PRACTICES

CODE:11CM/MC/AP64

MAX. MARKS : 100 (THEORY – 40 & PRACTICAL – 60)

TIME : 3 HOURS

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.(1 hour theory and 2 hours practical)

The allotment of marks would be

Theory - 40 marks

Section A – short answers (max. 50 words) (All ten questions to be answered)	10 x 2 = 20 Marks
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Section B – Four questions to be answered out of Six	4 x 5 = 20 Marks
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Practical – 60 Marks (no choice compulsory for 60 marks)

Section A – 5 questions to be answered	5 x 6 = 30 Marks
Section B – 2 questions to be answered	2 x 15 = 30 Marks

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086

B.Com. DEGREE

SYLLABUS
(Effective from the academic year 2011-2012)

RETAIL MARKETING

CODE: 11CM/MC/RM64

CREDITS: 4

L T P : 4 1 0

TOTAL TEACHING HOURS : 65

OBJECTIVES OF THE COURSE

- To expose students to the intricacies of retail management.
- To familiarize with the concept of retail marketing and its practical aspects.

Unit 1

Introduction to Retail Marketing (11 Hrs)

- 1.1 Growing importance of Retailing and retail concepts
- 1.2 Dynamic nature of retailing – Theories

Unit 2

The Retail Marketing Mix (12 Hrs)

- 2.1 Retailing as a product
- 2.2 Retail pricing and relationship to value
- 2.3 Retail promotion – Promotion tools

Unit 3

Merchandise Management (15 Hrs)

- 3.1 Merchandiser – skills
- 3.2 Spatial distribution and Store layout

Unit 4

Retail Logistics and Quality in Retailing (12 Hrs)

- 4.1 Retail Logistics – elements and functions
- 4.2 Key terms and characteristics of quality

Unit 5

Retail Branding (15 Hrs)

- 5.1 Corporate Branding – Loyalty and positioning
- 5.2 Corporate social responsibility

BOOKS FOR REFERENCE

David Gilbert, Retail Marketing Management, 2nd edition, New Delhi, Prentice Hall of India Pvt. Ltd.. 2000.

Look D & Walters D.,– Retail Marketing Theory and Practice, 2nd edition, New Delhi, Prentice Hall of India Pvt. Ltd.2004.

Ron Hasty & James Reardon, Retail Management, New Delhi, Tata McGraw Hill, 2003.

McGodrick, P.J., Retail Marketing, New Delhi, Tata McGraw Hill, 2003.

Senthil Ganesan, Retailing Sectors, Chennai, The Institute of Chartered Financial Analysts of India, 2002.

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 3 = 30 Marks

Section B – Essay type answers (300 words) 5 x 6 = 30 Marks
(From a choice of 7)

Section C – Essay type answers (1200 words) 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 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

B.Com DEGREE

SYLLABUS

(Effective from the academic year 2011 – 2012)

ADVANCED CORPORATE ACCOUNTING

CODE: 11CM/MC/AA64

CREDITS : 4

L T P : 4 1 0

TOTAL TEACHING HOURS : 65

OBJECTIVES

- To provide the students with practical knowledge and skill relating to the accounting procedures of specific industries.
- To expose the students to the accounting procedures for mergers and acquisitions.

Unit 1

Amalgamation, Absorption and External Reconstruction (12 Hrs)

- 1.1 Meaning and Difference
- 1.2 Calculation of purchase consideration for amalgamation in the nature of merger and purchase
- 1.3 Accounting treatment in the books of the purchasing company and vendor company for merger and purchase excluding inter-company holdings

Unit 2

Alteration of Share Capital and Internal Reconstruction (12 Hrs)

- 2.1 Alteration of share capital – types – accounting procedure.
- 2.2 Internal Reconstruction – Legal provisions and Accounting procedure
- 2.3 Scheme of Reconstruction

Unit 3

Holding Company Accounts (16 Hrs)

- 3.1 Definition
- 3.2 Preparation of Consolidated Balance Sheet – Calculation of minority interest, capital profit and goodwill or cost of control
- 3.3 Inter company owings with one subsidiary company
- 3.4 Dividend received and Bonus shares

Unit 4

Insurance Company Accounts (13 Hrs)

- 4.1 Accounts of General Insurance
- 4.2 Accounts of Life Insurance Companies

Unit 5

Bank Accounts

(12 Hrs)

- 5.1 Treatment of rebate on bills discounted
- 5.2 Computation of provision to be made for advances
- 5.3 Preparation of Profit and Loss account with schedules
- 5.4 Preparation of Balance Sheet with schedules

BOOK FOR STUDY

Reddy, T.S., Murthy, A., Corporate Accounting, 6th revised edition, Chennai, Margham Publications, 2007.

BOOKS FOR REFERENCE

Arulanandam, M.A., Raman, K.A., Corporate Accounting, 6th edition, Mumbai, Himalaya Publishing House, 2001.

Gupta, R.L., Radhaswamy, M., Advanced Accountancy (Vol I, III & IV), New Delhi, Sultan Chand and Sons, 2006.

Jain, S.P., Narang, K.L., Advanced Accountancy(Part II), 15th edition, New Delhi, Vikas Publishing House, 2006.

Maheshwari, S.N., Advanced Accountancy(Part II), 9th edition, New Delhi, Vikas Publishing House, 2006.

Goyal V.K. Corporate Accounting, Excel books, 2010.

Joseph T. Corporate Accounting, 2nd edition, Tata McGrawhill Publications, 2009

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) - $10 \times 3 = 30$ Marks

5 Questions theory and 5 Problems

Section B – Problems

$5 \times 8 = 40$ Marks

(From a choice of 7)

Section C – Problems

$2 \times 15 = 30$ 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.

STELLAMARISCOLLEGE (AUTONOMOUS), CHENNAI – 600 086

B.Com DEGREE

SYLLABUS

(Effective from the academic year 2011 – 2012)

PERSONAL TAX ASSESSMENT

CODE: 11CM/MC/PT64

CREDITS : 4

L T P : 4 1 0

TOTAL TEACHING HOURS : 65

OBJECTIVES

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

Unit 1

Introduction to income tax

(8 Hrs)

- 1.1 Meaning of tax , types of tax and concept of 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

Income from Salaries (Theoretical aspects and simple problems)

(20 Hrs)

- 2.1 Nature of Salary – Meaning and Definition – Basis of Charge
- 2.2 Treatment of Provident Fund
- 2.3 Allowances, Perquisites and Other Receipts – computation and taxability
- 2.4 Deductions

Unit 3

Income from House Property (Theoretical aspects and simple problems)

(13 Hrs)

- 3.1 Meaning and Basis of Charge
- 3.2 Computation of income from self-occupied and Let out house properties
- 3.3 Deductions

Unit 4

Income from Other Sources (simple problems)

(13 Hrs)

- 4.1 Nature and Basis of Charge
- 4.2 Types of income and its computation
- 4.3 Deductions

Unit 5

Return of income and Assessment

(11 Hrs)

- 5.1 Set off and carry forward and set off of Losses
- 5.2 Computation of tax liability
- 5.3 Basic concepts in assessment procedure – Filing of Returns, Permanent Account Number.

BOOK FOR STUDY

Gaur V.P. and Narang D.B., Income Tax Law and Practice, New Delhi, Kalyani Publishers, 2010-2011.

BOOKS FOR REFERENCE

Dinkar Pagare, Law and Practice of Income Tax, 2010-2011, Sultan Chand and Sons, New Delhi

Lal B.B., Income Tax Law and Practice, 2010-2011, Konark Publishers Limited, New Delhi

Manoharan T. N. Income Tax Law, Mumbai, 2010-2011, Snow White Publications

Mehrotra, H.C., Income Tax Law and Practicum, 2010-2011, Sahitya Bhavan Publications, Agra

Vinod K., Singhania, Taxman's Students Guide to Income Tax, 2010-2011, 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. The allotment of marks would be:

Section A – short answers (max. 50 words) - 10 x 3 = 30 Marks

5 Questions theory and 5 Problems

Section B – 3 theory questions and 4 Problems 5 x 8 = 40 Marks

Section C – Problems 2 x 15 = 30 Marks (From a choice of 4)

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

B.Com. DEGREE

SYLLABUS
(Effective from the academic year 2011-2012)

MARKETING COMMUNICATION

CODE: 11CM/MC/MC64

CREDITS: 4

L T P : 4 1 0

TOTAL TEACHING HOURS : 65

OBJECTIVES OF THE COURSE

- To understand and learn to communicate effectively and efficiently with the target audiences.
- To expose students to the marketing communication function and promotional situations.

Unit 1

Integrated Marketing Communication (IMC)

(10 Hrs)

- 1.1 Promotional Mix – Tools for IMC
- 1.2 IMC Planning Process

Unit 2

Advertising

(15 Hrs)

- 2.1 Role of Advertising
- 2.2 Preparation of Ad- copy and Media choice criteria
- 2.3 Planning of Ad- campaign

Unit 3

Public Relations and Publicity

(13 Hrs)

- 3.1 Functions of Public Relations
- 3.2 Process of Public Relations

Unit 4

Sales Promotion

(13 Hrs)

- 4.1 Purposes of Sales Promotion
- 4.2 Tools and Techniques of Sales Promotion – Consumer Promotion and Trade Promotion

Unit 5

Personal Selling

(14 Hrs)

- 5.1 Determining the role of Personal selling
- 5.2 Stages in the selling process
- 5.3 Personal selling responsibilities

BOOKS FOR REFERENCE

Courtland L., Bovee, John V. Thill, Geroge., Dovel and Marian Burk Wood, 2005, Advertising Excellence, ,Tata Mc Graw Hill Inc.New Delhi

George E. Belch, Michael A. Belch, 2004 ,7th edition, Advertising and Promotion, , Tata Mc Graw Hill, New Delhi

John R. Rossiter, Larry Percy, 2006, Advertising and Promotion Management, Tata McGraw Hill Inc , New Delhi

Philip Kotler, Marketing, 2005, 11th edition, , Prentice- Hall of India Pvt., Ltd., New Delhi

William J. Stanton, Micheal J. Etzel, Bruce.J., Walker, 2005, 10th Edition, Fundamentals of Marketing, , McGraw Hill (International Editions) Inc. New Delhi.

Xavier M. J., Marketing in the New Millennium, 2004, 1st Edition, Vikas Publishing House 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

The allotment of marks would be

Section A - short answers 10 x 3 = 30 Marks

Section B - Essay Type Answers (max 300 words) 5 x 6 = 30 Marks
(From a choice of 7)

Section C – Essay Type Answers (max 1200 words) 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

**General Elective Course Offered by Department of Commerce for
B.A. / B.Sc. / B.Com. / B.C.A. / B.S.W. / B.V.A. Degree Programmes**

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

BANKING PRACTICES

CODE: 11CM/GE/BP32

CREDITS: 2

L T P: 2 0 0

TOTAL TEACHING HOURS: 26

OBJECTIVES

- To expose students to a variety of financial services available to meet the dynamic changes in the economy and the diverse requirements of the investors.
- To provide an opportunity to understand the significance of banking and financial services.

Unit 1

Customers accounts with the bank (8 Hrs)

Opening of bank accounts

- 1.1 Different types of bank accounts
- 1.3 Documents relating to transactions with bank.
- 1.4 Closing of bank accounts

Unit 2

E- Banking (8 Hrs)

- 2.1 Meaning and importance.
- 2.2 Credit card, Dedit card, Smart card
- 2.3 Internet Banking – services and major issues.
- 2.4 ATM – concept, features and importance.
- 2.5 Mobile banking and Telebanking

Unit 3

Negotiable Instruments (10 Hrs)

- 3.1 Meaning, characteristics
- 3.2 Types of Negotiable instruments
 - 3.2.1 Cheque – requirement of a cheque
 - 3.2.2 Post dated cheque, stale cheque, ante-dated cheque
 - 3.2.3 Crossing- meaning, types and significance
 - 3.2.4 Endorsement- types and significance.

BOOKS FOR REFERENCE

Sundharam K.P.M. and P.N Varshney., 2005, 18th Edition, Banking Theory Law and Practice, Sultan Chand & Sons, New Delhi

Gordon E. and K.Natarajan 2005, 19th Edition, Banking Theory Law and Practice, , Himalaya Publishing House, Mumbai.

Dr. Gurusamy S, 2006, 2nd Edition, Banking Theory Law and Practice, Vijay Nicole Imprints Pvt. Ltd., Chennai.

Gordon E., Natarajan K., 2006, Emerging Scenario in Financial Services, Himalaya Publishing House, Mumbai.

Dr. SC. Bihari, E-Banking, SkyLark Publications, First Edition, 2007.

Taxmann, Guide To Negotiable Instruments Act, Taxmann Allied Services Pvt Ltd., 2003

R. Rajesh, T.Sivagnanasithi, Banking Theory Law and Practice, The McGraw-Hill Publishing Company Limited, New Delhi, 2009

QUESTION PAPER PATTERN

Internal test :

There would be 1 CA test and a third component which would comprise assignment, objective test, etc.

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

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086

**General Elective Course Offered by Department of Commerce for
B.A. / B.Sc. / B.Com. / B.C.A. / B.S.W / B.V.A. Degree Programme**

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

FINANCIAL SERVICES

CODE: 11CM/GE/FS32

CREDITS: 2

L T P : 2 0 0

TOTAL TEACHING HOURS : 26

OBJECTIVES OF THE COURSE

- To expose students to a variety of financial services available to meet the dynamic changes in the economy and the diverse requirements of the investors.
- To provide an opportunity to understand the significance of banking and financial services

Unit 1

Financial Services in India (6 Hrs)

- 1.1 Characteristics and importance of financial services

Unit 2

Basic Concepts in financial services (10 Hrs)

- 2.1 Types of financial services
- 2.2 Fund-based financial services – leasing, venture capital, hire-purchase
- 2.3 Non fund-based financial services – stock broking, credit rating, merger and acquisition

Unit 3

Mutual Funds (10 Hrs)

- 3.1 Meaning and importance of mutual funds.
- 3.2 Selection of a fund
- 3.3 Mutual funds in India

BOOKS FOR REFERENCE

Gordon E., K.Natarajan., 2006, Emerging Scenario in Financial Services, Himalaya Publishing House, Mumbai.

Guruswamy S., 2004, Financial Services and Markets, Vijay Nicole Imprints Pvt. Ltd., Chennai.

Khan M.Y., 2006, 2nd Edition Financial Services, Tata Mc Graw Hill Publishing Pvt. Ltd., New Delhi.

QUESTION PAPER PATTERN

Internal test :

There would be 1 CA test and a third component which would comprise assignment, objective test, etc.

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

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086

**General Elective Course Offered by Department of Commerce for
B.A. / B.Sc. / B.Com. / B.C.A. / B.S.W. / B.V.A. Degree Programmes**

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

PERSONNEL MANAGEMENT

CODE: 11CM/GE/PM44

CREDITS: 4

L T P : 4 0 0

TOTAL TEACHING HOURS : 52

OBJECTIVES OF THE COURSE

- To expose the students to the managerial, operative and maintenance aspects of Human resources.
- To provide an insight into Human resources as an asset to the organization.

Unit 1

Introduction (10 Hrs)

- 1.1 Definition – meaning, significance and objectives of personnel management
- 1.2 Functions of Personnel Management.

Unit 2

Recruitment (10 Hrs)

- 2.1 Objectives, elements and process of man-power planning
- 2.2 Recruitment and Selection.
- 2.3 Promotion – types and basis of promotion.

Unit 3

3.1 Training and Development (12 Hrs)

- 3.1.1 Training – importance and need
- 3.1.2 Training methods – on-the job, off-the job and vestibule training.
- 3.1.3 Executive development programme.

3.2 Performance appraisal – need and methods.

Unit 4

Compensation (10 Hrs)

- 4.1 Factors to be considered for determination of wages and salaries
- 4.2 Incentives – meaning and types.
- 4.3 Fringe benefits – meaning and types.

Unit 5

(10 Hrs)

Retention

- 5.1 Motivation – meaning and importance, theories of Maslow, Mc Gregor and Herzberg
- 5.2 Leadership – qualities of a leader, types of leaders, trait and situational approach to leadership, leadership grid

BOOKS FOR STUDY

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

BOOKS FOR REFERENCE

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

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

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

Mamoria C.B., 2004, Personnel Management, Himalaya Publishing House, New Delhi.

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

The allotment of marks would be

Section A – short answers (Max 50 words) 10 x 3 = 30 Marks

Section B – Essay type answers (300 words) 5 x 6 = 30 Marks
(From a choice of 7)

Section C – Essay type answers (1200 words) 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 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

**General Elective Course Offered by Department of Commerce for
B.A. / B.Sc. / B.Com. / B.C.A. / B.S.W / B.V.A. Degree Programmes**

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

ACCOUNTING PRACTICES

CODE: 11CM/GE/AP44

CREDITS: 4

L T P :4 0 0

TOTAL TEACHING HOURS : 52

OBJECTIVES

- To provide an overall view of the concepts and practices in Accounting.
- To expose students to the accounting practices in Financial, cost and management accounting

Unit 1 (10 Hrs)

Final Accounts of a Sole trader

- 1.1 Introduction to Double Entry System
- 1.2 Preparation of Trading and Profit and Loss account
- 1.3 Preparation of Balance Sheet
(Basic concepts and adjustments relating to closing stock, depreciation, outstanding and prepaid expenses and income and bad debts - simple problems)

Unit 2 (10 Hrs)

Final Accounts of a Company

- 2.1 Preparation of Profit and loss account
- 2.2 Preparation of Balance Sheet as per Companies Act 1956(Classification of share capital and basic concepts and adjustments relating to closing stock, depreciation, outstanding and prepaid expenses and income and bad debts – simple problems)

Unit 3 (10 Hrs)

Financial Statement Analysis

- 3.1 Meaning and Importance of Analysis
- 3.2 Types of Analysis – Comparative Statement, Common size Statement, Trend Analysis
- 3.3 Ratio Analysis –Liquidity, Profitability and Solvency Ratios

Unit 4 (10 Hrs)

Cost Ascertainment

- 4.1 Concept of Cost, Cost Unit and Cost Centre
- 4.2 Elements of cost – Direct and Indirect cost
- 4.3 Computation of cost

Unit 5 (12 Hrs)

Cost Control technique

- 5.1 Marginal costing – Meaning and significance
- 5.2 Managerial application of Marginal Costing – Pricing decision, Key Factor, product mix, make or buy decision.
- 5.3 Break-Even Analysis

BOOKS FOR REFERENCE

Jain S. P., and Narang K. L., Cost and Management Accounting, Ludhiana, Kalyani Publishers, 2006.

Maheswari S.N., Principles of Management Accounting, New Delhi, Sultan Chand&sons

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

Reddy T.S and Murthy A, Financial Accounting, Chennai, Margham Publications, 2008.

Reddy T.S. and Murthy, Management Accounting, 7th edition, Margham Publications, 2010.

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 – Objective questions - 30 x 1 = 30 Marks

(Fill in the blanks, True or False, Multiple choice)

Section B – Problems 5 x 8 = 40 Marks

(From a choice of 7)

Section C – Problems 2 x 15 = 30 Marks

(From a choice of 4)

Continuous Assessment Tests

There would be 2 CA tests and a third component which would comprise 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.

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**General Elective Course Offered by Department of Commerce for
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**SYLLABUS
(Effective from the academic year 2011-2012)**

ADVERTISING AND SALESMANSHIP

CODE: 11CM/GE/AS44

CREDITS: 4

L T P : 4 0 0

TOTAL TEACHING HOURS : 52

OBJECTIVES

- To enable students to meet the growing demand and challenges of the promotional aspects of advertising.
- To provide an insight into salesmanship as an art containing lucrative job opportunities.

Unit 1

Introduction

(10 Hrs)

- 1.1. Role of advertising
- 1.2. Advertising Media – Types and Media choice criteria

Unit 2

Advertisement Copy

(10 Hrs)

- 2.1 Elements of an Ad-copy and kinds of copy.
- 2.2 Ad-layout – structure and quality
- 2.3 Steps in planning an Ad-campaign.

Unit 3

3.1 Salesmanship

(12 Hrs)

- 3.1.1 Salesmanship as a science, art and profession
- 3.1.2. Psychology in selling, effective presentation and demonstration
- 3.1.3. Organization of a sales department – purpose and types.

3.2 Sales Personality – qualities and traits

Unit 4

Selling Methods

(10 Hrs)

- 4.1 Process of selling
- 4.2 Sales meetings and Sales contests.

Unit 5

Sales Performance and Compensation

(10 Hrs)

- 5.1 Evaluation of Sales Performance – Quantitative and Qualitative methods.
- 5.2 Types of Compensation Plans.

BOOKS FOR REFERENCE

Courtland L., Bovee, John V. Thill, Geroge, Dovel and Marian Burk Wood, Advertising Excellence, New Delhi Tata Mc Graw Hill Inc., 2004.

David A., Aaker, Rajeev Batia, John G. Meyers, Advertising Management, New Delhi Prentice Hall of India Pvt., Ltd, 2002.

Gandhi J.C., Marketing – A Managerial Introduction, New Delhi Tata Mc Graw Hill Publication Co., Ltd., 2006.

John R. Rossiter, Larry Percy, Advertising and Promotion Management, New Delhi Tata McGraw Hill Inc., 2005.

Still Cundiff and Govoni, (2006), Sales Management – Decisions, Strategies and Cases, New Delhi, Prentice Hall, India, 2006.

QUESTION PAPER PATTERN

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(From a choice of 7)

Section C – Essay type answers (1200 words) 2 x 20 = 40 Marks
(From a choice of 4)

Continuous Assessment Tests

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50% marks would be allotted for the CA test.

The duration of the CA tests would be 1½ hours.

STELLAMARISCOLLEGE (AUTONOMOUS), CHENNAI - 600 086

B.Com. DEGREE

SYLLABUS

(Effective from the academic year 2011 – 2012)

PRINCIPLES OF E-COMMERCE

CODE: 11CM/UI/EC23

CREDITS: 3

OBJECTIVES

- To provide an understanding of the relevance of E-Commerce
- To expose the students to the basic concepts.

Unit 1

Introduction

- 1.1 Meaning and History of E-Commerce
- 1.2 Advantages and Limitations
- 1.3 E-transition challenges for Indian Corporates
- 1.4 Business models for E-Commerce

Unit 2

1.1 E-Marketing

- 1.1.1 Identifying web presence goals
- 1.1.2 Online Marketing

1.2 E-Advertising

- 1.2.1 Internet marketing trends
- 1.2.2 E-branding

Unit 3

E-Security

- 3.1 E-Commerce threats and E-security
- 3.2 E-governance

Unit 4

Electronic Payment System

- 4.1 Concept of E-money
- 4.2 Types of electronic payment system
- 4.3 Electronic fund transfer
- 4.4 Digital payment requirement
- 4.5 Cyber Crime - Technical, legal issues, offences and penalty
- 4.6 Protection of cyber consumers in India

BOOKS FOR REFERENCE

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, Butteworth Heinemann.2003.
Strauss, Adel El-Ansary, Raymond Frost, E-marketing, New Jersy,Prentice Hall, 2003.

QUESTION PAPER PATTERN

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B.Com. DEGREE

SYLLABUS
(Effective from the academic year 2011 – 2012)

ESSENTIALS FOR A BUSINESS VENTURE

CODE: 11CM/UI/BV23

CREDITS: 3

OBJECTIVES

- To familiarize students with the practical knowledge of establishing a business.
- To enable students to understand the intricacies of marketing.
- To expose students to the practical application of accounting principles in business.

Unit 1

Assessment of Business Idea

- 1.1 Identifying the sources of business idea.
- 1.2 Evaluation and selection of business idea.
- 1.3 Preparation of project report.

Unit 2

Project Finance

- 2.1 Need for finance.
- 2.2 Sources of project finance.
- 2.3 Incentives offered by the government and other financial institutions.

Unit 3

Marketing and Sales Promotion.

- 3.1 Preparation of a marketing plan
- 3.2 Marketing budget
- 3.3 Branding and Promotion – strategies and types.
- 3.4 Selling methods and strategies.

Unit 4

Financial Accounting and Reporting

- 4.1 Significance of Financial Reporting
- 4.2 Need and types of Financial Reports
- 4.3 Factors affecting business environment – internal and external
- 4.4 Business Ethics and Social responsibility of business

BOOKS FOR REFERENCE

Gupta C.V., Entrepreneurial Development, New Delhi, Sultan Chand & Sons Co. Ltd., 2005.

Sani. J. S., Rathore B. S., Entrepreneurship- Theory and Practice, New Delhi, Wheeler Publishers, 2004.

Rajan Nair and Sanjith Nair, Marketing, 7th edition, New Delhi, Sultan Chand and Sons, 2006.

Gandhi J.C., Marketing, New Delhi, Tata McGraw Hill Inc., 2006.

Reddy T.S and Murthy A, Financial Accounting, Chennai, Margham Publications, 2007.

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