



**B.Com . DEGREE
HONOURS
(CHOICE BASED CREDIT SYSTEM)**

**SYLLABUS
(Effective from the academic year 2020 – 2021)**

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086

Institutional Learning Outcomes

Stella Maris College, an autonomous Catholic institution of higher education, is committed to the highest standards of academic excellence based on sound values and principles, where students are strengthened with whole person education to lead purposeful lives in service to the community and the nation.

The Institutional Learning Outcomes (ILOs) of Stella Maris College (SMC) reflect the broader mission and purpose of the institution. They are the overarching set of learning outcomes that all students, regardless of discipline, must achieve at graduation. All programme and course learning outcomes are mapped to the institutional outcomes, thus reflecting an overall alignment of values, knowledge and skills expected at programme completion. ILOs are designed to help guide individual departments and disciplines in the development of their programme learning outcomes.

The ILOs of SMC are formed by two components:

1. **Core commitments:** Knowledge and scholarship, values and principles, responsible citizenship, service to community
2. **Institutional values:** Quest for truth, spirit of selfless service, empowerment

Upon graduation, students of Stella Maris College will

- Display mastery of knowledge and skills in their core discipline (**Knowledge and Scholarship**)
- Exhibit in all actions and attitudes a commitment to truth and integrity in all contexts, both personal and professional (**Values and Principles**)
- Demonstrate knowledge about their role in society at local and global levels, and actively work for social and environmental justice (**Responsible Citizenship**)
- Engage in the process of self-discovery through a life-long process of learning (**Quest for truth**)
- Demonstrate readiness to serve those who are in need (**Spirit of selfless service**)
- Be able to function effectively and with confidence in personal and professional contexts (**Empowerment**)

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086

Programme Learning Outcomes/Intended Programme Learning Outcomes

Graduates of a Bachelor's Degree will have a broad and coherent body of knowledge in their disciplines, with a deep understanding of the underlying principles and concepts in one or more disciplines as a basis for independent lifelong learning.

At the end of an undergraduate programme students will be able to

- Describe and define critical concepts in their discipline
- Explain and discuss concepts and ideas pertaining to their discipline
- Demonstrate a broad understanding of their discipline
- Demonstrate communication skills to present a clear, coherent and independent exposition of knowledge and ideas
- Demonstrate understanding of the interconnections of knowledge within and across disciplines
- Apply knowledge, theories, methods, and practices in their chosen field of study to address real-world challenges and opportunities
- Demonstrate proficiency in experimental techniques and methods of analysis appropriate for their area of specialisation
- Generate and analyse data using appropriate quantitative tools
- Construct and test hypotheses
- Demonstrate cognitive and technical skills to synthesise knowledge in interrelated disciplines
- Demonstrate critical thinking and judgement in identifying and solving problems with intellectual independence
- Demonstrate the skills needed to be able to function successfully in their field
- Show responsibility and understanding of local and global issues
- Demonstrate through their actions and speech that they are agents of social justice and change
- Practice the discipline's code of ethics in their academic, professional and personal lives
- Practice the values of democracy and principles of human rights
- Show self-awareness and emotional maturity
- Demonstrate career and leadership readiness
- Demonstrate intercultural, interracial, interclass, inter-caste, and ethical competency
- Exhibit the ability to work in teams
- Exhibit a strong sense of professionalism in a range of contexts
- Demonstrate sensitivity and readiness to share their knowledge, experience, and capabilities with the marginalised and oppressed in their communities

STELLA MARIS COLLEGE (AUTONOMOUS) CHENNAI
DEPARTMENT OF COMMERCE – SHIFT II
BACHELOR OF COMMERCE (HONOURS)
PROGRAMME SPECIFIC LEARNING OUTCOMES

At the end of a Bachelor of Commerce (Honours) programme, students will be able to

- Demonstrate extensive and coherent knowledge of commerce and its applications in real business world
- Acquire various skills required to manage complete business and life situations
- Demonstrate competency in preparation of final accounts of a sole proprietor
- Apply basic principles of law pertaining to business
- Demonstrate statistical thinking, training and approach to problem solving
- Acquire practical management skills necessary for higher organisational positions
- Prepare, analyse and interpret financial statements
- Examine the concept of Profit maximisation
- Apply audit process in manual and computerized environment
- Acquire practical understanding of the decision making process
- Obtain an insight into financial decisions relating to capital structure, working capital, dividend
- Recognise tax planning opportunities and recommend tax-saving strategies
- Demonstrate understanding of BigData and data analytics
- Apply appropriate strategic performance measurement techniques in evaluating and improving organisational performance
- Describe the impact of business policy on decision making
- Communicate the impact of changes and potential changes in accounting regulation on financial reporting
- Identify personal attributes that enable best use of entrepreneurial opportunities
- Demonstrate comprehensive knowledge of various procedures and the procedural glitches that can affect the working of an organisation

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086														
DISTRIBUTION OF CREDITS AND HOURS														
B.Com. Honours 2020 - 2021 Shift II														
COURSES	I		II		III		IV		V		VI		Total Credits	Total Hours
	C	H	C	H	C	H	C	H	C	H	C	H		
Part - I														
Language	3	4	3	4									6	8
Part - II														
English	3	4	3	4									6	8
											Total		12	16
Part - III														
Major Core	4	5	4	5	4	5	4	5	5	5	5	5	26	30
	4	5	4	4	4	4	4	5	4	5	4	5	24	28
	4	4	4	4	4	4	4	5	4	5	4	5	24	27
	4	4			4	4	4	4	4	4	4	4	20	20
					4	4	4	4	4	4	4	4	16	16
									4	4	8	4	12	8
Internship	2		4		2		4		2				14	0
Allied Core			5	5	5	5							10	10
											Total		146	139
Part - IV														
GE / Tamil			2	2	2	2							4	4
Value Education	2	2			2	2							4	4
Soft Skills (dept.)		2						2		2			0	6
Soft Skills (VE)											3	3	3	3
Environmental Studies							2	2					2	2
											Total		13	19
Part - V														
STP	1												1	0
SAP / SL													0	0
Remedial / Library				1				2					0	3
Mentoring				1				1		1			0	3
											Total		1	6
Total	27	30	29	30	31	30	26	30	27	30	32	30	172	180

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI 600 086

B.Com. DEGREE: HONOURS - SHIFT II

COURSES OF STUDY

(Effective from the academic year 2020-2021)

CHOICE BASED CREDIT SYSTEM

C-Credit, L-Lecture Hours, T-Tutorial Hours, P- Practical Hours, Ex-Exam Hours, CA- Continous Assessment Marks, ES-End Semester Marks, M-Maximum Marks									
Subject Code	Title of Course	C	L	T	P	Ex	CA	ES	M
SEMESTER-I									
20BH/MC/FC14	Financial Accounting Concepts	4	4	1	0	3	50	50	100
20BH/MC/CL14	Commercial Law	4	4	0	0	3	50	50	100
20BH/MC/SB14	Statistics for Business	4	4	1	0	3	50	50	100
20BH/MC/MD14	Management and its Dimensions	4	4	0	0	3	50	50	100
20BH/MC/IN12	Internship	2							100
20BH/SS/FC10	Financial Communication	0	2				50		100
CD / ET / SC	Value Education	2	2	0	0	-	50	-	100
SEMESTER-II									
20BH/MC/FA24	Financial Accounting	4	4	1	0	3	50	50	100
20BH/MC/CO24	Corporate Law	4	4	0	0	3	50	50	100
20BH/MC/CA24	Cost Accounting	4	4	0	0	3	50	50	100
20BH/AC/BE25	Business Economics	5	5	0	0	3	50	50	100
20BH/MC/IN24	Internship	4							100
SEMESTER-III									
20BH/MC/BF34	Banking and Financial Services	4	4	0	0	3	50	50	100
20BH/MC/PM34	Principles of Marketing	4	4	0	0	3	50	50	100
20BH/MC/AA34	Auditing and Assurance	4	4	0	0	3	50	50	100
20BH/MC/CT34	Cost Accounting Techniques	4	4	1	0	3	50	50	100
20BH/MC/FM34	Financial Management	4	4	0	0	3	50	50	100
20BH/AC/MC35	Mathematics for Commerce	5	5	0	0	3	50	50	100
20BH/MC/IN32	Internship	2							100
CD / ET / SC	Value Education	2	2	0	0	-	50	-	100
SEMESTER-IV									
20BH/MC/CN44	Corporate Governance	4	4	0	0	3	50	50	100
20BH/MC/IR44	Insurance and Risk Management	4	4	0	0	3	50	50	100
20BH/MC/DT44	Direct Taxation	4	4	1	0	3	50	50	100
20BH/MC/SC44	Strategic Management Concepts	4	4	1	0	3	50	50	100
20BH/MC/CB44	Computer Applications in Business	4	1	0	4	3	50	50	100
20BH/MC/IN44	Internship	4	0	0	0	0	0	0	100
20BH/SS/BE40	Board Room Etiquette	0	2	0	0	0	0	0	0
20BH/GC/ES42	Environmental Studies	2	2	0	0	-	50	-	100
SEMESTER-V									
20BH/MC/MA54	Management Accounting and Control	4	4	1	0	3	50	50	100
20BH/MC/CG55	Corporate Accounting	5	5	0	0	3	50	50	100
20BH/MC/PM54	Performance Management	4	4	1	0	3	50	50	100

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI 600 086**B.Com. DEGREE: HONOURS - SHIFT II****COURSES OF STUDY****(Effective from the academic year 2020-2021)****CHOICE BASED CREDIT SYSTEM**

C-Credit, L-Lecture Hours, T-Tutorial Hours, P- Practical Hours, Ex-Exam Hours, CA- Continous Assessment Marks, ES-End Semester Marks, M-Maximum Marks									
Subject Code	Title of Course	C	L	T	P	Ex	CA	ES	M
20BH/MC/BP54	Business Policy and Environment	4	4	0	0	3	50	50	100
20BH/MC/RM54	Research Methodology	4	4	0	0	3	50	50	100
20BH/MC/SD54	Strategic Management Dynamics	4	4	0	0	-	50	-	100
20BH/MC/IN52	Internship	2							100
20BH/SS/CC50	Corporate Communication	0	2						
SEMESTER-VI									
20BH/MC/IA64	Investment Analysis and Appraisal	4	4	1	0	3	50	50	100
20BH/MC/IT64	Indirect Taxation	4	4	0	0	3	50	50	100
20BH/MC/CR64	Corporate Reporting	4	4	1	0	3	50	50	100
20BH/MC/BV65	Business Valuation and Restructuring	5	5	0	0	3	50	50	100
20BH/MC/EP64	Entrepreneurship	4	4	0	0	3	50	50	100
20BH/MC/PR68	Project	8	0	0	4				100
19VE/SS/HL63	Life Skills: An Approach to a Holistic Way of Life	3	3	0	0	-	50	-	100

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086

B.COM DEGREE: HONOURS

SYLLABUS

(Effective from the academic year 2020 -2021)

FINANCIAL ACCOUNTING CONCEPTS

CODE: 20BH/MC/FC14

CREDITS: 4

L T P: 4 1 0

TOTAL TEACHING HOURS: 65

OBJECTIVES OF THE COURSE

- To help students acquire knowledge of the basic concepts of Accounting
- To impart skills necessary for recording various kinds of business transactions
- To educate students on the preparation of final accounts from incomplete records

COURSE LEARNING OUTCOMES

On successful completion of the course, the students will be able to

- Prepare financial statement in accordance with accounting standards
- Compute depreciation under different methods
- Demonstrate competency in preparation of final accounts of a sole proprietor
- Understand the financial position of a business concern

Unit 1 (10Hours)

Theoretical Framework of Accounting

- 1.1 Meaning of Accounting, Functions, Advantages and Limitations
- 1.2 Introduction to IFRS and IndAS – Regulatory Framework and Conceptual Framework
- 1.3 Basic Concepts of Accounting – Going Concern, Prudence Concept, Materiality, Substance Over Form, Business Entity Concept, Accruals, Consistency
- 1.4 Main Elements of Financial Statements – Assets, Liabilities, Equity, Revenue and Expense
- 1.5 Recording Transactions and Events
 - 1.5.1 Sales and Purchases
 - 1.5.2 Cash, Inventory And Biological Assets – Tangible and Intangible Assets
 - 1.5.3 Accruals and Prepayments, Provisions and Contingencies

Unit 2 (13Hours)

2.1 Preparation of Basic Financial Statements

- 2.1.1 Accounting Equation
- 2.1.2 Preparation of Trial Balance
- 2.1.3 Preparation of Financial Statements Extracts
- 2.1.4 Preparation of Basic Financial Statements – SOPL, SOFP, SOCF, Disclosure Notes

2.2 Case Study – Journal Entry for Preparation of Basic Financial Statements of a Listed Company

Unit 3 (15Hours)

3.1 Final Accounts of Sole-Proprietorship

3.1.1 Preparation of the Final Accounts of Sole Proprietor

3.1.2 Closing and Adjusting Entries

3.2 Correction of Errors – Types of Errors, Journal Entries for Correction, Impact on the Financial Statements

Unit 4 (15Hours)

Bank Reconciliation Statement, Depreciation and Control accounts

4.1 Bank Reconciliation Statement – Favourable Balance and Overdraft, Adjustment of Cash Book

4.2 Depreciation – Straight Line Method and Diminishing Balance Method, Disposal of Depreciable Assets, Change of Method

4.3 Control Accounts – Preparation of Control Accounts for Receivables and Payables

Unit 5 (12Hours)

Accounting from Incomplete Records

5.1 Introduction

5.2 Problems on Preparation of Final Accounts of Proprietary Trading Concern (Conversion Method)

5.3 Case Study

BOOKS FOR STUDY

ACCA BPP Financial Accounting (FA)

Reddy, T.S and Murthy, A., *Financial Accounting*, Chennai: Margham Publications, 2012

Gupta R.L. and Radhaswamy M., *Advanced Accountancy (Vol.1)*, New Delhi: Sultan Chand & Sons, 2015

BOOKS FOR REFERENCE

ACCA Kaplan Financial Accounting (FA)

Goyal, V.K. and Goyal, Ruchi, *Financial Accounting*, New Delhi: PHI Learning, 4th Edition

Jain S.P and Narang K.L, *Advanced Accountancy (Part I)*, New Delhi: Kalyani Publishers, 2016

JOURNALS

Indian Journal of Finance

International Journal of Research in Commerce and Management

Management Accountant - The ICWA of India

WEB RESOURCES

www.icaai.org

www.cimaglobal.com

www.accaglobal.com

PATTERN OF ASSESSMENT**Continuous Assessment:****Total Marks: 50****Duration: 90minutes**

Section A 3 x 2 = 6 (no choice)

Section B 3 x 8 = 24 (from a choice of four)

Section C 1 x 20 = 20 (from choice of two)

Other Components**Total Marks: 50**

Open book test/Problem solving/Objective Test/Assignment

End Semester Examination:**Total Marks: 100****Duration: 3 Hours**

Question Paper Pattern for Theory and Problems:

Units	Section A 10 x 2 = 20 Marks		Section B 5 x 8 = 40 Marks		Section C 2 x 20 = 40 Marks	
	Theory	Problem	Theory	Problem	Theory	Problem
1	1	1	-	-	-	-
2	1	1	-	1	-	1 – Case Study (Compulsory)
3	1	1	-	2	-	1
4	1	1	-	2	-	1
5	1	1	-	2	-	1
Total	5	5	-	7	-	4

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086
B.COM DEGREE: HONOURS

SYLLABUS
(Effective from the academic year 2020 -2021)

COMMERCIAL LAW

CODE: 20BH/MC/CL14

CREDITS: 4

L T P: 4 0 0

TOTAL TEACHING HOURS: 52

OBJECTIVES OF THE COURSE

- To identify the essential elements of different legal systems and explain the roles of international organisations in the promotion and regulation of international trade
- To familiarise students with the appropriate legal rules applicable under the United Nations Convention on Contracts for the International Sale of Goods
- To explain the various ways in which international business transactions can be funded
- To sensitize on the legal rights, duties and obligations arising out of business transactions

COURSE LEARNING OUTCOMES

On successful completion of the course, the students will be able to

- Identify various laws involved in business operations
- Apply basic principles of law pertaining to business
- Understand the operations of Limited Liability Partnership
- Comprehend Laws pertaining to agency

Unit 1 (8Hours)

Essential elements of the legal system

- 1.1 Business, Political and Legal systems
- 1.2 International Trade, International Legal Regulation and Conflict of Laws
- 1.3 Alternative Dispute Resolution Mechanisms

Unit 2 (12Hours)

Contract Act

- 2.1 Meaning and Types of Contract
- 2.2 Essentials of a Valid Contract, Offer and Acceptance, Consideration, Capacity of Parties, Legality of Object
- 2.3 Performance of Contract
- 2.4 Discharge of Contract, Remedies for Breach of Contract

Unit 3 (12Hours)

3.1 International business transactions

- 3.1.1 UN Convention on Contracts for the International Sale of Goods
- 3.1.2 ICC Incoterms
- 3.1.3 Obligations of the Buyer and Seller

3.2 Transportation and Payment of International Business Transactions

- 3.2.1 Transportation Documents including the Bill of Lading
- 3.2.2 International Bank Transfer,
- 3.2.3 International Promissory Notes

3.2.4 Letter of Credit

3.3 Sale of Goods Act

- 3.3.1 Essentials of a Contract of Sale
- 3.3.2 Conditions and Warranties
- 3.3.3 Transfer of Ownership and Delivery of Goods
- 3.3.4 Rights of an Unpaid seller

Unit 4 (10Hours)

Agency law

- 4.1 Meaning and Types of Agents
- 4.2 Formation of an Agency Contract
- 4.3 Rights and Duties of an Agent, and Principal
- 4.4 Termination of an Agency Contract

Unit 5 (10Hours)

Limited Liability Partnership Act, 2008 (LLP)

- 5.1 Salient Features of LLP
- 5.2 Difference Between LLP, Partnership and a Company
- 5.3 Incorporation - Incorporation by Registration, Registered Office of LLP and Change of Name, Partners and their Relations
- 5.4 Extent and Limitation of Liability of LLP and Partners
- 5.5 Conversion to LLP, Winding Up and Dissolution
- 5.6 Case Study

BOOKS FOR STUDY

ACCA BPP Corporate and Business Law (LW-GLO)

Kapoor N.D. *Elements of Mercantile Law*. New Delhi: Sultan Chand, 2010.

Pillai N.P.N., Bhagavathy, *Legal Aspects of Business*, New Delhi, Sultan Chand, 2013

BOOKS FOR REFERENCE

ACCA Kaplan Corporate and Business Law (LW-GLO)

Balachandran, V and Thothadri. *Business Law*. Tata McGraw Hill, 2007.

Chadha P.R. *Business Law*. 7th Edition, New Delhi: Galgotia, 2005.

Gogna P.P.S. *Mercantile Law*. 3rd Edition, New Delhi: Sultan Chand, 2005

Pandit M.S. and Shoba Pandit. *Business Law*. Mumbai: Himalaya, 2010

JOURNALS

Indian Journal of Law and Technology

Symbiosis Contemporary Law Journal

WEB RESOURCES

www.unesco.org/new/en/unesco/

www.lawctopus.com/

www.indialawworld.Co

www.accaglobal.com

PATTERN OF ASSESSMENT

Continuous Assessment Test**Total Marks: 50****Duration: 90minutes**

Section A – 3 X 2 = 6(No choice)

Section B – 3 X 8 = 24(Answer any three out of 4)

Section C – 1 X 20 = 20(Answer any one question out of 2)

Other Components**Total Marks: 50**

Open book test, Multiple choice questions, Case study, Problem Solving, Assignments

END SEMESTER EXAMINATION**Total Marks: 100****Duration: 3 hours**

Section A – 10 X 2 = 20 (10 questions – Two questions from each unit)

Section B – 5 X 8 = 40 (Answer any five questions out of seven questions – 1 question each from units 1 & 4 and 2 questions each from the other units)

Section C – 2 X 20 = 40 (Answer any two questions out of four questions – Unit 5 case study compulsory and 1 question each from units 2, 3, & 4)

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086

B.COM DEGREE: HONOURS

SYLLABUS

(Effective from the academic year 2020-2021)

STATISTICS FOR BUSINESS

CODE: 20BH/MC/SB14

CREDITS: 4

L T P : 4 1 0

TOTAL TEACHING HOURS: 65

OBJECTIVE 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
- To familiarise students with the applications of statistical techniques for business decisions

COURSE LEARNING OUTCOMES

On successful completion of the course, students will be able to

- Comprehend the computation and significance of the statistical parameters
- Demonstrate statistical thinking, training and approach to problem solving
- Understand and analyze large sample and small sample
- Apply statistical tools for research

Unit 1 (10Hours)

Descriptive Statistics

- 1.1 Data types – Univariate Summaries
- 1.2 Multivariate Summaries - Karl Pearson's Co-efficient of correlation
- 1.3 Partial Correlation of First Order and Second Order Co-efficient
- 1.4 Co- efficient of Multiple Correlations

Unit 2 (15Hours)

Regression

- 2.1 Properties of Regression coefficients and regression lines
- 2.2 Simple Linear Regression
- 2.3 Multiple Linear Regression

Unit 3 (10Hours)

Analysis of Time Series

- 3.1 Utility and Components of Time Series
- 3.2 Methods of Measuring Trend
- 3.3 Measurement of Seasonal Variations

Unit 4 (15Hours)

Test of Hypothesis

- 4.1 Procedure for Testing Hypothesis
- 4.2 Parametric and Non-Parametric Approaches
- 4.3 Test of Significance
- 4.4 Variance Ratio Test

- 4.4.1 One-way Classification Model
4.4.2 Two-way Classification Model

Unit 5 (15Hours)

Categorical Data and Chi-square test

- 5.1 Introduction to Categorical Data
5.2 Meaning and Conditions for applying Chi- Square Test
5.3 Application of Chi Square Test - Test of Goodness of Fit and Test of Independence
- Yates Correction
5.4 Case Study

BOOKS FOR STUDY

Gupta S.P., Statistical Methods, New Delhi, Sultan Chand, 2007
Agresti, A. Categorical data analysis *Vol. 482). John Wiley & Sons, 2003
Montgomery, D.C., Peck, E.A. & Vining, G.G. Introduction to linear regressions analysis (Vol. 821). John Wiley & Sons. 2012

BOOKS FOR REFERENCE

Agarwal Y.P., Statistical Methods, Concepts, Applications and Computations, New Delhi, Sterling, 2006.
Beri, G.C., Business Statistics, New Delhi, Tata Mc Graw Hill , 2007
Pillai, R.S.N. & Bagavathy, V., Statistics, 13th edition, New Delhi, Sultan Chand, 2007
Sanchetti, V.C., & Kapoor, Business Statistics, 7th edition, New Delhi, Sultan Chand, 2006
Sharma J.K., Business Statistics, New Delhi, 1st edition, Pearson Education, 2006

PATTERN OF ASSESSMENT

Continuous Assessment Test Total Marks: 50 Duration: 90 minutes

Section A – 3 X 2 = 6(No choice)

Section B – 3 X 8 = 24(Answer any three out of 4)

Section C – 1 X 20 = 20(Answer any one question out of 2)

Other Components Total Marks: 50

Open book test/Multiple choice questions/Case study/Problem Solving/Assignments

End Semester Examination: Total Marks: 100 Duration: 3 Hours

Question Paper Pattern for Theory and Problems:

Units	Section A 10 x 2 = 20 Marks		Section B 5 x 8 = 40 Marks		Section C 2 x 20 = 40 Marks	
	Theory	Problem	Theory	Problem	Theory	Problem
1	1	1	-	1	-	1
2	1	1	-	2	-	-
3	1	1	-	1	-	1
4	1	1	-	2	-	1
5	1	1	-	1	-	1 – Case Study (Compulsory)
Total	5	5	-	7	-	4

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086

B.COM DEGREE: HONOURS

SYLLABUS

(Effective from the academic year 2020 -2021)

MANAGEMENT AND ITS DIMENSIONS

CODE: 20BH/MC/MD14

CREDITS: 4

L T P: 4 0 0

TOTAL TEACHING HOURS: 52

OBJECTIVES OF THE COURSE

- To provide a comprehensive understanding of the principles of management
- To familiarise students with the current management practices
- To educate students on the types of business environment and their significance

COURSE LEARNING OUTCOMES

On successful completion of the course, the students will be able to

- Understand the fundamental concepts in management
- Analyse the various functions in managing the business
- Apply management theory as related to management function
- Acquire practical management skills necessary for higher organisational positions

Unit 1 (8Hours)

Introduction

- 1.1 Meaning, Definition, Nature, Importance and Characteristics of Management
- 1.2 Management as Art, Science and Profession
- 1.3 Social Responsibility and Ethics – Concept, Nature, Responsibility towards Different Groups, Strategies, Social Audit and Business Ethics.

Unit 2 (10Hours)

2.1 Contributions of Experts to Management Theory

- 2.1.1 Stalwarts of Management Thoughts – Fayol, Taylor, Elton Mayo, Drucker, Porter, C.K.Prahalad, and Tom Peters.

2.2 Planning

- 2.2.1 Planning – Meaning, Definition, Importance and Types of Planning,
- 2.2.2 Methods and Types of Plans

2.3 Organising

- 2.3.1 Meaning, Nature, Importance and types of Organizing
- 2.3.2 Theories of Organization – Classical, Neo Classical, Modern and Contingency theory; Mintzberg organisation structure
- 2.3.2 Departmentation, Delegation and De-centralization – Meaning, Importance and Types

Unit 3 (10Hours)

Staffing and Directing

3.1 Staffing

- 3.1.1 Recruitment and Selection

3.1.2 Training – Need, Types of Employee Training

3.2 Directing

3.2.1 Motivation – Meaning, Maslow's Theory, Herzberg's two-factor theory, Victor Vroom Expectancy model, McGregor's theory

3.2.2 Leadership – Meaning, Nature, Importance, Functions, Types or Styles of leadership; Theories of leadership including Ashridge model, Blake and Mouton's framework, Feidler's theory, Adair's theory

3.2.3 Communication – Meaning, Nature, Process, Importance, Types or Channels (Y, Wheel, Circle and Chain), Methods and Barriers to Communication

3.3 Case Study

Unit 4 (14Hours)

Business Environment

4.1 Meaning and Types of Business

4.2 Meaning and Types of Stakeholders, Mendelow's Stakeholder Mapping

4.3 PESTEL Analysis Of External Environment

4.4 Other Methods of Environmental Analysis – SWOT, Value Chain, 5 Forces, Generic Strategies

Unit 5 (10Hours)

Business structure

5.1 Generic Business Structures – Entrepreneurial, Functional, Divisional, Boundaryless

5.2 Informal Organisation – Meaning, Benefits and Barriers

5.3 Departments in an Organisation – R&D, Purchase, Production/Service, HR

5.4 Finance Function in an Organisation – Accounts, Costing, Financial Management

5.5 Recent Trends in Management:

5.5.1 Social Responsibility of Management – Environment Friendly Management

5.5.2 Change Management – Meaning, Model and Process

5.5.3 Challenges – Current Challenges and Overcoming Challenges

BOOKS FOR STUDY

ACCA BPP Business and Technology (BT)

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

BOOKS FOR REFERENCE

ACCA Kaplan Business and Technology (BT)

Dinakar Pagare, *Business Management*, 5th edition, New Delhi, Sultan Chand, 2008

Gupta, N.S. and Alka Gupta, *Essentials of Management*, New Delhi, Anmol, 2010

Harold Koontz, Hein Weihrich, *Essentials of Management*, 6th edition, New Delhi, Tata McGraw Hill, 2006

Manmohan, Prasad, *Management Concepts and Practices*, Mumbai, Himalaya, 2006

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

Sivarethinamohan R. and Aranganathan P, *Principles of Management*, Chennai, CBA, 2008

JOURNALS

European Journal of Business Management
International Journal of Management Reviews

WEB RESOURCES

www.exed.hbs.edu
www.hbr.org

PATTERN OF EVALUATION

Continuous Assessment:

Total Marks: 50

Duration: 90minutes

Section A $3 \times 2 = 6$ (no choice)

Section B $3 \times 8 = 24$ (from a choice of four)

Section C $1 \times 20 = 20$ (from choice of two)

Other Component Tests

Total Marks: 50

Case study/Written Quiz/Assignment

END SEMESTER EXAMINATION Total Marks: 100 Duration: 3 hours

Section A – $10 \times 2 = 20$ (10 questions – Two questions from each unit)

Section B – $5 \times 8 = 40$ (Answer any five questions out of seven questions – 2 questions each from units 2 & 3 and 1 question from the other units)

Section C – $2 \times 20 = 40$ (Answer any two questions out of four questions – Unit 3 case study compulsory and 1 question each from units 2, 4 & 5)

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086

B.COM DEGREE: HONOURS

SYLLABUS

(Effective from the academic year 2020-2021)

INTERNSHIP

CODE: 20BH/MC/IN12

CREDITS: 2

Internship is an integral part of the B.Com (Hons) Programme. To enable students to face the challenges of the business world, Internship Training is important. It plays a vital role in implementing theoretical knowledge and gaining practical exposure from the industry/organisation.

OBJECTIVES OF INTERNSHIP

- To integrate theory and practise
- To gain working experience in a real working environment
- To engage in teams for execution of work assigned
- To widen their social and cultural experience
- To expose students to a wide spectrum of professional services in the field of commerce
- To gain insight on organization structure and its roles and responsibilities
- To help students identify and develop professional skills

Number of Credits

Students are expected to get a total of 14 credits in the six semesters. In the odd semesters the number of credits allotted is 2 per semester and even semesters at the rate of 4 per semester.

GUIDELINES:

- The student will undergo practical training in a reputed organization for 30 hours in the odd semester and 60 hours in the even semester
- The student is expected to work in the Finance department at least for 20/40 hours and the remaining 10/20 hours in other departments
- The student is required to maintain a log book duly counter signed by the supervisor of the organization
- Log book should contain the following details:
Hours worked, Nature of work performed, Signature of the supervisor
- A final consolidated report to be submitted to faculty advisor

Preparation of Final Report

The report should have a minimum of 25/50 pages detailing the work assigned and performed in the organization - Introduction of the Organisation/ Practical Aspects of Internship - Experience/Suggestions/Challenges/Conclusion

Pattern of Evaluation

Log book	20 marks
Project report & viva	80 marks

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086

B.COM HONOURS DEGREE

SYLLABUS

(Effective from the academic year 2020– 2021)

FINANCIAL COMMUNICATION

CODE: 20BH/SS/FC10

CREDITS: 0

L T P: 2 0 0

TOTAL TEACHING HOURS: 26

OBJECTIVES OF THE COURSE

- To provide students with an overview of financial communication
- To educate students on the need for dissemination of true and fair information
- To expose students to the current financial communication practices
- To provide students with an insight into the risks, opportunities and expectations of financial communication

COURSE LEARNING OUTCOME

On successful completion of the course, the students will be able to

- Set up their financial goals
- Identify their risk appetite
- Choose the areas of investment
- Formulate their financial plan

Unit 1 (8 hours)

General Principles of Financial Communication

- 1.1 Financial Communication – Meaning
- 1.2 Principle of Equal Access to Information, Principle of Consistency
- 1.3 Dissemination of Accurate, True and Fair Information and Regulatory Information
- 1.4 Financial Communication Language

Unit 2 (10 hours)

Framework for Financial Communication

- 2.1 Disclosures of Periodic Information, Estimates or Prospective Information
- 2.2 Events Associated with a Company's Business, Events Affecting Shareholding Structure
- 2.3 Risks and Litigation
- 2.4 Rumours and Leaked Information

Unit 3 (8 hours)

Financial Communication Practices

- 3.1 Calendar and Organization
- 3.2 Financial Marketing and Targeting
- 3.3 Implementation of Financial Communication
- 3.4 Providing Management with Feedback on Market Perceptions

BOOKS FOR STUDY

Laskin, Alexander V, *The Handbook of Financial Communication and Investor Relations*, Wiley-Blackwell, 2017

Prat, Bredin, *Financial Communication: Framework and Practices*, Cliff Investor Relations, 2018

BOOKS FOR REFERENCE

Halff, Gregor, *Introduction to Financial Communication*, Routledge Publications, 2017

Westbook, Ian, *Strategic Financial and Investor Communication*, Routledge Publications, 2014

Damodaran, A., *Narrative and Numbers: The Value of Stories in Business*, Columbia University Press, 2017

JOURNALS

Journal of Financial Markets

International Journal of Strategic Communication

WEB RESOURCES

www.thefcs.org

www.rmit.edu.

PATTERN OF ASSESSMENT

Continuous Assessment:

Total Marks: 50

Duration: 90 mins

Section A 7 x 2 = 14 (no choice)

Section B 2 x 8 = 16 (from a choice of three)

Section C 1 x 20 = 20 (from choice of two)

Other Components

Total Marks: 50

Case studies/Class Presentation/Group Discussion/Assignment

No End Semester Examination

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086

B.COM DEGREE: HONOURS

SYLLABUS

(Effective from the academic year 2020-2021)

FINANCIAL ACCOUNTING

CODE: 20BH/MC/FA24

CREDITS: 4

L T P 4 1 0

TOTAL TEACHING HOURS: 65

OBJECTIVES OF THE COURSE

- To acquaint students with the accounting procedures for different transactions as per IFRS
- To enable students to understand the need for branch and departmental accounts
- To assist students to analyse and interpret financial statements

COURSE LEARNING OUTCOMES

On successful completion of the course, students will be able to

- Comprehend the accounting process of Branches and Departments
- Prepare, analyse and interpret financial statements
- Explain and determine the financial position of non-profit organisations
- Learn accounting for leases and investment

Unit 1 (10 Hours)

Branch and Departmental Accounts

- 1.1 Types of Branches - Dependent Branches – Features
- 1.2 Supply of Goods at Cost Price - Invoice Price
- 1.3 Branch Account in the books of Head Office (Debtors System Only)
- 1.4 Departmental Accounts – Objectives, Basis of Allocation of Expenses
- 1.5 Trading and Profit and Loss Account in Columnar Form
- 1.6 Inter Departmental Transfers at Invoice Price

Unit 2 (10 Hours)

- 2.1 Accounting for Non-profit Entities
 - 2.1.1 Non-profit Entities – Meaning, Features
 - 2.1.2 Receipts and Payments Account
 - 2.1.3 Income and Expenditure Account
- 2.2 Accounts of Professionals

Unit 3 (15 Hours)

- 3.1 Accounting for Non-Current Assets – Recognition, Derecognition, Classification, Measurement, Impairment, Revaluation, Borrowing Costs
- 3.2 Investment Accounts as per As-13
 - 3.1.1 Definition- Classification of Investment- Cost of Investment
 - 3.1.2 Valuation of Investments- Disposal of Investment- Reclassification of Investment, Preparation of Investment Account for Interest & Dividend-bearing Securities
- 3.3 Accounting for Lease Transactions as per As-19
 - 3.3.1 Types of a Lease
 - 3.3.2 Accounting for Operating Lease and Finance Lease

- 3.3.3 Sale and Leaseback
- 3.4 Accounting for Government Grants

Unit 4 (20 Hours)

- 4.1 Accounting for Financial Instruments - Recognition, Derecognition, Classification, Measurement, Derivatives, Hedge Accounting, Credit Risk, Credit Impairment.
- 4.2 Accounting for Revenue – Recognition, Five Step model, Measurement Of Obligations
- 4.3 Accounting for Foreign Currency
- 4.4 Accounting for Income Taxes - Recognition, Classification (Current and Deferred), Measurement
- 4.5 Reporting Financial Information

Unit 5 (10 Hours)

Analysis and Interpretation of Financial Statements

- 5.1 Comparative Financial Statements vs Common size financial statements
- 5.2 Calculation and Interpretation of Accounting Ratios and Trends to Address Users' and Stakeholders' Needs
- 5.3 Limitations of Financial Statements
- 5.4 Interpretation Techniques and their Limitations
- 5.5 Interpretation Techniques for Specialised, Not-for-profit and Public Sector Entities
- 5.6 Introduction to Non-Financial Interpretation
- 5.7 Case Study

BOOKS FOR STUDY

ACCA BPP Financial Reporting (FR)
T.S. Reddy and A.Murthy, *Financial Accounting*, Margham Publishers, Reprint 2015
R.L. Gupta and M.Radhasamy, *Advanced Accounting* Vol I, S. Chand Publishers, Revised Edition 2010

BOOKS FOR REFERENCE

ACCA Kaplan Financial Reporting (FR)
Raj K Agrawal & Rupesh Agrawal, *Financial Accounting*, Taxmann's Publishers, 2015
S.N.Maheshwari, Suneel K Maheshwari, Sharad K Maheshwari, *Financial Accounting*, Vikas Publishing House, 2018.
M Hanif & A. Mukherjee, *Accounting I*, McGraw Hill Education, 2017.
Shukla, M. C., & Grewal, T. S. *Advanced Accounts*. S. Chand & Co. Recent Edition
Tulsian, P. C. *Accountancy*. S. Chand & Co., New Delhi Recent Edition
M.N Arora *Financial Accounting*, Tax Mann Publications.

JOURNALS

Journal of Accounting
Indian Journal of Finance
Student Accountant

WEB RESOURCES

www.icsi.org
www.elsevier.com
www.accaglobal.com

PATTERN OF ASSESSMENT**Continuous Assessment Test****Total Marks: 50****Duration: 90 mins.**

Section A – 3 X 2 = 6 (No choice)

Section B – 3 X 8 = 24 (Answer any three out of 4)

Section C – 1 X 20 = 20 (Answer any one question out of 2)

Other Components**Total Marks: 50**

Open book test Multiple choice questions / Case study / Problem Solving / Assignments

End Semester Examination:**Total Marks: 100****Duration: 3 Hours**

Question Paper Pattern for Theory and Problems:

Units	Section A 10 x 2 = 20 Marks		Section B 5 x 8 = 40 Marks		Section C 2 x 20 = 40 Marks	
	Theory	Problem	Theory	Problem	Theory	Problem
1	1	1	-	2	-	1
2	1	1	-	2	-	1
3	1	1	1	1	1	-
4	1	1	1	-	-	-
5	1	1	-	1	-	1 – Case Study (Compulsory)
Total	5	5	2	6	1	3

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086
B.COM DEGREE: HONOURS
SYLLABUS
(Effective from the academic year 2020-2021)

CORPORATE LAW

CODE: 20BH/MC/CO24

CREDITS: 4

L T P: 4 0 0

TOTAL TEACHING HOURS: 52

OBJECTIVES OF THE COURSE

- To Impart knowledge of the various provisions of the Companies Act, its schedules, rules, notifications and circulars
- To explain how companies are managed, administered and regulated
- To educate the provisions relating to dividends and audit

COURSE LEARNING OUTCOME

On successful completion of the course, the students will be able to:

- Comprehend the legal provisions relating to formation of a company
- Understand the method of raising capital by the company
- Identify various provisions relating to the issue of shares and debentures
- Recognise the legal implications relating to the management of a company

Unit 1 (10 Hours)

Introduction

- 1.1 Jurisprudence of Company Law
- 1.2 Meaning – Nature - Features of a Company
- 1.3 Judicial Acceptance of the Company as a Separate Legal Entity
- 1.4 Concept of Corporate Veil - Applicability of Companies Act - Definitions and Key Concepts

Unit 2 (12 Hours)

Documents

- 2.1 Memorandum of Association - Articles of Association and its Alteration
- 2.2 Role of Promoters and Pre-Incorporation Contracts
- 2.3 Doctrine of Constructive Notice and Indoor Management
- 2.4 Prospectus - Shelf Prospectus and Red Herring Prospectus - Misstatement in a Prospectus
- 2.5 Case Study

Unit 3 (10 Hours)

Issue of Shares and Debentures

- 3.1 Allotment and Forfeiture of Shares, Calls on Shares
- 3.2 Public Offer and Private Placement; Issue of Sweat Capital
- 3.3 Employee Stock Options - Issue of Bonus Shares - Transmission of Shares, Buyback of Shares
- 3.4 Types of Debentures - Issue of Debentures
- 3.5 Charges and Registration of Charges

Unit 4 (10 Hours)

Dividends and Audit

- 4.1 Provisions Relating to Payment of Dividend
- 4.2 Provisions Relating to Books of Account – Audit - Auditors' Appointment
- 4.3 Rotation of Auditors - Auditors' Report - Secretarial Standards and Secretarial Audit
- 4.4 Role of Secretary - On-Line Filing of Documents
- 4.5 Rules Regarding Winding up of a Company

Unit 5 (10 Hours)

Management

- 5.1 Types of Directors
- 5.2 Appointment and Remuneration of Directors
- 5.3 Rights and Duties of the Directors
- 5.4 Termination of Director's Contract

BOOKS FOR STUDY

ACCA BPP Corporate and Business Law (LW-GLO)

Hicks, Andrew & Goo S.H., *Cases and Material on Company Law*, Oxford University Press

Gowar, LCB, *Principles of Modern Company Law*, Stevens & Sons, London.

Majumdar, A.K., and G.K. Kapoor, *Company Law and Practice*, Taxmann, New Delhi

Hanningan, Brenda, *Company Law*, Oxford University Press, U.K.

BOOKS FOR REFERENCE

ACCA Kaplan Corporate and Business Law (LW-GLO)

Sharma, J.P., *An Easy Approach to Corporate Laws*, Ane Books Pvt. Ltd., New Delhi

Ramaiya, *A Guide to Companies Act*, LexisNexis Buttersworth wadhwa.

Kannal, S., & V.S. Sowrirajan, *Company Law Procedure*, Taxman's Allied Services (P) Ltd., New Delhi.

Singh, Harpal, *Indian Company Law*, Galgotia Publishing, Delhi.

WEB RESOURCES

www.icsi.org

PATTERN OF ASSESSMENT

Continuous Assessment Test Total Marks: 50 Duration: 90 mins.

Section A – 3 X 2 = 6(No choice)

Section B – 3 X 8 = 24(Answer any three out of 4)

Section C – 1 X 20 = 20(Answer any one question out of 2)

Other Components Total Marks: 50

Open book test / Multiple choice questions / Case study / Problem Solving / Assignments

END SEMESTER EXAMINATION Total Marks: 100 Duration: 3 hours.

Section A – 10 X 2 = 20 (10 questions – Two questions from each unit)

Section B – 5 X 8 = 40 (Answer any five questions out of seven questions – 2 questions each from units 2 & 3 and 1 question from the other units)

Section C – 2 X 20 = 40 (Answer any two questions out of four questions – Unit 2 case study compulsory and 1 question each from units 3, 4 & 5)

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086
B.COM DEGREE: HONOURS

SYLLABUS
(Effective from the academic year 2020 -2021)

COST ACCOUNTING

CODE: 20BH/MC/CA24

CREDITS: 4

LTP: 4 0 0

TOTAL TEACHING HOURS: 52

OBJECTIVES OF THE COURSE:

- To help students acquire knowledge of the basic concepts of Cost Accounting
- To impart skills necessary for applying various cost accounting techniques
- To provide comprehensive knowledge on the role of cost accounting in business management and value creation

COURSE LEARNING OUTCOMES

On successful completion of the course, the students will be able to

- Demonstrate understanding of the fundamental concepts of Cost Accounting
- Prepare quotations for products incorporating the various components of Cost and Profit
- Understand the importance of budgetary control
- Comprehend the recent developments in cost accounting

Unit 1 (10 hours)

Introduction to Cost Accounting

- 1.1 Cost Accounting: Evolution, Meaning, Objectives and Scope
- 1.2 Concepts of Costs, Elements of Cost, Cost Centre and Cost Unit
- 1.3 Methods and Techniques of Costing
- 1.4 Preparation of Cost Sheet

Unit 2 (12 hours)

Material, Labour and Overheads

2.1 Materials Control

- 2.1.1 Concept and Techniques- Procurement Procedures and Documentation: Methods of Purchasing; Procedure of Purchases, Stores and Issue of Material; Stock Verification-
- 2.1.2 Methods of Pricing of Material: FIFO, LIFO, Simple Average, Weighted Average – Inventory Management: Techniques of Fixing Minimum, Maximum and Reorder Levels, Economic Order Quantity

2.2 Labour

- 2.2.1 Meaning and Classification of Labour Costs- Overtime and Idle Time- Labour Turnover
- 2.2.2 Remuneration Systems and Incentive Schemes (Time Rate, Piece Rate, Halsey and Rowan Plan)

2.3 Overheads

- 2.3.1 Meaning, Nature, Collection and Classification - Cost Allocation, Apportionment
- 2.3.2 Primary and Secondary apportionment-Direct Re-apportionment, Repeated Distribution Method

Unit 3 (10 hours)

Methods of Costing - I

- 3.1 Introduction to Job and Batch Costing– Meaning, Characteristics, Benefits, Risks
- 3.2 Introduction to Process Costing– Meaning, Characteristics, Benefits, Risks
- 3.3 Process Costing – Normal Loss, Abnormal Loss, Abnormal Gains, Process Outputs, Equivalent Units, Process Accounts, Joint Products, By Products, Point of Separation
- 3.4 Case Study

Unit 4 (10 hours)

Methods of Costing - II

- 4.1 Introduction to Service/Operation Costing– Introduction - Meaning and Application of Operating Costing - Transport Costing – Problems on Transport Costing
- 4.2 Activity Based Costing – Steps in the Implementation of ABC – Benefits from Adaptation of ABC System – Difficulties Faced by the Industries in the Successful Implementation of ABC - Problems on ABC

Unit 5 (10 hours)

Recent Developments in Cost Accounting an Overview

- 5.1 Target Costing - Meaning, Advantages, Disadvantages, Target Cost for Manufacturing and Service Industries, Target Cost Gap
- 5.2 Life Cycle Costing - Meaning, Advantages, Disadvantages, Life Cycle Cost for Manufacturing and Service Industries
- 5.3 Throughput Accounting - Meaning, Advantages, Disadvantages, Constraints, Tpar, Multi-Product Decision Making Problem
- 5.4 Environmental Accounting - Meaning, Advantages, Disadvantages, Environmental Costs, Methods of Accounting for the Environmental Cost

BOOKS FOR STUDY

ACCA BPP Management Accounting (MA)

T.S. Reddy and Y.Hari Prasad Reddy, *Cost Accounting*, Margham Publication, 2015.

Ravi.M. Kishore, *Cost and Management Accounting*, TaxMann Publishers, 2016

BOOKS FOR REFERENCE

ACCA Kaplan Management Accounting (MA)

Tulsian, *Introduction to Cost Accounting*, S.Chand, 2012

R. Palaniappan , N.Hariharan, *Cost Accounting Problems and Solutions*, I K International Publishing House Pvt Ltd.,, 2014

MN Arora, *Cost Accounting*, Himalaya Publishers, 2010

SN Maheshwari, *Cost Accountingstatis*, Sultan Chand, 2010

Jain and Narang, *Cost Accounting* Kalyani Publishers, 2012

JOURNALS

Journal of Management Accounting Research.

Management Accountant Journal

Journal of Cost Accounting Research.

Student Accountant

WEB RESOURCES

www.icsi.org

www.elsevier.com

www.accaglobal.com

PATTERN OF EVALUATION

Continuous Assessment Test **Total Marks: 50**

Duration: 90 mins.

Section A – 3 X 2 = 6(No choice)

Section B – 3 X 8 = 24(Answer any three out of 4)

Section C – 1 X 20 = 20(Answer any one question out of 2)

Other Components **Total Marks:50**

Report writing / Multiple choice questions. /Case study/Problem Solving/Assignments

Open book test

End Semester Examination: **Total Marks: 100**

Duration: 3 Hours

Question Paper Pattern for Theory and Problems:

Units	Section A 10 x 2 = 20 Marks		Section B 5 x 8 = 40 Marks		Section C 2 x 20 = 40 Marks	
	Theory	Problem	Theory	Problem	Theory	Problem
1	1	1	-	2	-	1
2	1	1	-	2	-	1
3	1	1	-	1	-	1 – Case Study (Compulsory)
4	1	1	-	2	-	1
5	1	1	-	1	-	-
Total	5	5	-	7	-	4

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086

B.COM DEGREE: HONOURS

SYLLABUS

(Effective from the academic year 2020 -2021)

BUSINESS ECONOMICS

CODE: 20BH/AC/BE25

CREDITS : 5

L T P : 5 0 0

TOTAL TEACHING HOURS : 65

OBJECTIVES OF THE COURSE

- To provide the knowledge on simple economics theory
- To Sensitize the important concepts that have a direct impact on business
- To acquaint students with the market structures

COURSE LEARNING OUTCOMES

On successful completion of the course, the students will be able to

- Understand the Laws of demand and supply
- Comprehend the implications of fixing the price
- Examine the concept of Profit maximisation
- Develop a comprehensive knowledge on the government policies

Unit 1 (15 Hours)

Introduction

- 1.1 Economics – Definition, Problems of economics, branches of economics
- 1.2 Price Mechanism, Sectors of Economy

Unit 2 (15 Hours)

Market Equilibrium

- 2.1 Demand – Law of Demand, Exceptions to the Law of Demand, Changes in Demand
- 2.2 Supply – Law of Supply, Factors affecting Supply, Changes in Supply
- 2.3 Elasticity of Demand – Types and Elasticity of Supply
- 2.4 Market Equilibrium – Minimum Price and Maximum price fixation

Unit 3 (15 Hours)

Cost and Revenue

- 3.1 Cost and types
- 3.2 Cost Curves – Short Run and Long run
- 3.3 Revenue – Revenue Curves
- 3.4 Break even and Profit Maximization

Unit 4 (10 Hours)

Market Structures

- 4.1 Perfect Competition – Features and Profit
- 4.2 Imperfect Competition - Features and Profit

- 4.3 Monopoly, Monopolistic and Oligopoly
- 4.4 Case Study

Unit 5 (10 Hours)

Macro Concepts

- 5.1 Consumption Function, Savings Function and Investment function
- 5.2 Inflation, Deflation – Meaning and Causes
- 5.3 Business Cycles – Meaning, Phases, Countering and Managing Business Cycles
- 5.4 Government Policies – Fiscal Policy and Monetary Policy

BOOKS FOR REFERENCE

ACCA BPP Business and Technology (BT)
 ACCA Kaplan Business and Technology (BT)
 A., K. (n.d.). *Modern Micro Economics*. New York: Palgrave Macmillan.
 Agarwal, & Vanita. (n.d.). *Macroeconomics: Theory and Policy*. New Delhi: Pearson
 D.N., D. (n.d.). *Essentials of Business Economics*. Chennai: Vikas Publishing.
 Economics, M. (n.d.). Mithani D.M. New Delhi: Himalaya Publishing House.
 G, A. (n.d.). *Macroeconomics: Theory and Policy*. New York: Macmillan.
 H, G., & Rees R. (n.d.). *Microeconomics*. New Delhi: Pearson Education.
 H.R., A. (n.d.). *Business Economics*. Chennai: Vikas Publishing.
 S, S. (n.d.). *Monetary Economics*. Chennai: Margham Publications.
 Sankaran, S. (n.d.). *Business Economics*. Chennai: Margham Publications.
 Shapiro.E. (n.d.). *Macroeconomic Analysis*. New Delhi: Galgotia Publication.

PATTERN OF ASSESSMENT

Continuous Assessment Test Total Marks: 50 Duration: 90 minutes

Section A – 7 x 2 = 14 Marks (no choice)
 Section B – 2 x 8 = 16 Marks (from a choice of three)
 Section C – 1 x 20 = 20 Marks (from a choice of two)

Other Component Total Marks: 50
 Seminars / Quiz / Group discussion / Assignments / Class Presentation

End Semester Examination Total Marks: 100 Duration: 3 hours

Section A – 10 X 2 = 20 (10 questions – Two questions from each unit)
 Section B – 5 X 8 = 40 (Answer any five questions out of seven questions – 2 questions each from units 1 & 2 and 1 question from the other units)
 Section C – 2 X 20 = 40 (Answer any two questions out of four questions – Unit 3 case study compulsory and 1 question each from units 1,2 & 4)

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086
B.COM HONOURS DEGREE

SYLLABUS
(Effective from the academic year 2020 – 2021)
BANKING AND FINANCIAL SERVICES

CODE: 20BH/MC/BF34

CREDITS: 4

LTP : 4 0 0

TOTAL TEACHING HOURS : 52

OBJECTIVES OF THE COURSE:

- To create awareness on the role played by investment bankers
- To provide a platform to introduce various financial services
- To impart knowledge, skills and attitude for a successful career in management of financial services
- To enable students to think critically to identify solutions within business constraints

COURSE LEARNING OUTCOMES

On successful completion of the course, students will be able to

- Obtain institutional and practical knowledge in the fields of banking and financial services
- Acquire skills and competencies required to be employed in the banking and finance industry
- Comprehend the functions of Investment banks
- Understand the recent developments in the financial system of the country

Unit 1 (10 hours)

Investment Banking

- 1.1. Introduction & Functions of Investment Banks
- 1.2. Types of Investment Banks - Investment Banking Services
- 1.3. Merchant Banking Services -Issue Management
- 1.4. Underwriting - Underwriting in Fixed Price Offers and Book Built Offers

Unit 2 (9 hours)

Depository System

- 2.1. Depository System - Objectives, Activities, Interacting Systems
- 2.2. Role of Depositories and their Services, NSDL and CDSL
- 2.3. Process of Clearing and Settlement through Depositories & Depository Participants
- 2.4. Rights and Obligations of Depositories and Participants

Unit 3 (9 hours)

Housing Finance

- 3.1. Housing Finance – Role and Types of Housing Loans

- 3.2. Institutions and Banks Offering Housing Finance, Procedure, Interest Rates and Income Tax Implication
- 3.3. Reverse Mortgage Loan
- 3.4. Non-Banking Finance Companies - Types, Functions & RBI Guidelines for NBFCs

Unit 4 (12 hours)

Factoring & Securitization of Debt

- 4.1. Factoring – Origin & Types
- 4.2. Factoring Mechanism, Factoring Charges, International Factoring & Factoring in India
- 4.3. Forfeiting: Origin, Characteristics, Benefits, Difference between Factoring and Forfeiting
- 4.4. Securitization of debt: Meaning, Features, Special Purpose Vehicle, Types of Securitisable Assets, Benefits of Securitization, Issues in Securitization

Unit 5 (12 hours)

Financing for Corporates

- 5.1 Venture Capital - Concept, Features, Current Indian Scenario
- 5.2 Microfinance - NGOs and SHGs - Microfinance Delivery Mechanisms – Future of Micro Finance
- 5.3 Credit Rating - Meaning, Process of Credit Rating of Financial Instruments, Rating Agencies
- 5.4 Leasing - Concept, Steps in Leasing Transactions, Types of Lease, Problems in leasing, Factors influencing Buy or Borrow or Lease Decision
- 5.5 Hire Purchasing - Concepts and Features, Hire Purchase Agreement, Comparison of Hire Purchase with Credit Sale, Installment Sale and Leasing, Problems related to Outright Purchase, Hire purchase and Leasing
- 5.6 Case Study

BOOK FOR STUDY

Gurusamy. S, *Financial Services*, Tata McGraw Hill Education Pvt. Ltd, 2011

Khan M.Y., *Financial Services*, Tata Mc Graw Hill Publishing Pvt. Ltd, 2013

Sundaram K.P.M. and Varshney P. N., *Banking Theory Law and Practice* ,New Delhi, Sultan Chand & Sons, 2015.

BOOKS FOR REFERENCE

Gurusamy S. *Financial Services and Markets*, Chennai, Vijay Nicole Imprints Pvt. Ltd., 2014

Machiraju H. R, *Indian Financial System*, Vikas Publishing House Pvt. Ltd, 2019.

Bhalla. V.K., *Management of Financial Services*, Anmol Publications Pvt. Ltd., 2006

Gurusamy S, *Banking Theory Law and Practice*, Vijay Nicole Imprints Pvt. Ltd., 2013.

Varshney P.N., *Banking Law and Practice*, Sultan Chand & Sons, 2014.

E.Gordon and K.Natarajan, *Banking Theory, Law And Practice*, Himalaya Publishing House, 2016

JOURNALS

Asian Journal of Research in Banking and Finance

Indian Journal of Finance

Journal of Banking, Information Technology and Management

Journal of Internet Banking and Commerce

International Journal of Banking and Finance

WEBSITES

<http://www.preservearticles.com/2014091833564/merchant-banking-meaning-and-functions-of-merchant-banking.html>

<https://www.bankingfinance.in/list-websites-banks-india.html>

<https://www.india-financing.com/indo1.html>

<http://www.languages.ind.in/factoring.htm>

<http://www.rbi.org.in/scripts/PublicationReportDetails.asp>

<http://www.allbankingsolutions.com/top-topics/dep1.shtml>

PATTERN OF EVALUATION

Continuous Assessment:

Total Marks: 50

Duration: 90 mins.

Section A – $7 \times 2 = 14$ Marks (no choice)

Section B – $2 \times 8 = 16$ Marks (from a choice of three)

Section C – $1 \times 20 = 20$ Marks (from a choice of two)

Other Component

Total Marks: 50

Seminars /Quiz / Group discussion / Assignments / Class Presentation / Multiple Choice Questions

End Semester Examination

Total Marks: 100

Duration: 3 hours.

Section A – $10 \times 2 = 20$ (10 questions – Two questions from each unit)

Section B – $5 \times 8 = 40$ (Answer any five questions out of seven questions – 2 questions each from units 4 & 5 and 1 question from the other units)

Section C – $2 \times 20 = 40$ (Answer any two questions out of four questions – Unit 5 case study compulsory and 1 question each from units 2, 3 & 4)

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086
DEGREE: B.COM (HONOURS)

SYLLABUS
(Effective from the academic year 2020 -2021)

PRINCIPLES OF MARKETING

CODE: 20BH/MC/PM34

CREDITS : 4

L T P : 4 0 0

TOTAL TEACHING HOURS : 52

OBJECTIVES OF THE COURSE

- 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
- To facilitate understanding of the conceptual framework of marketing and its applications in decision making under various environmental constraints

COURSE LEARNING OUTCOMES

On successful completion of the course, the students will be able to:

- Identify various elements of marketing and its implications
- Analyse factors influencing the choice of channels of distribution
- Apply marketing concepts in practical situations
- Comprehend pricing strategies for products and services

Unit 1 (12 Hours)

Introduction

- 1.1 Marketing – Meaning, Nature and Marketing Concept Mode
- 1.2 Scope (Functions) of Marketing
- 1.3 Exchange Function (Buying and Selling), Financing and Risk Bearing

Unit 2 (10 Hours)

Channels of Distribution

- 2.1 Factors Affecting Choice of Channel
- 2.2 Classification of Channel Members
- 2.3 Merits and Demerits of Retailers and Wholesalers

Unit 3 (10 Hours)

Product Planning and New Product Development

- 3.1 Product Policy and Product Mix – 4Ps and 7Ps
- 3.2 Product Life Cycle - Stages
- 3.3 Process of New Product Development - Reasons for Product Failure

Unit 4 **(10 Hours)**
Branding, Packaging and Labelling

- 4.1 Meaning and Importance
- 4.2 Types of Brands, Functions
- 4.3 Functions and Kinds of Packaging and Labelling
- 4.4 Case Study

Unit 5 **(10 Hours)**
Pricing

- 5.1 Factors Affecting Pricing
- 5.2 Pricing Policy
- 5.3 Methods of Segmentation
- 5.4 Pricing Strategies

BOOKS FOR STUDY

ACCA BPP Business and Technology (BT)

Rajan Nair and Sanjith Nair, Marketing, Eleventh Edition, New Delhi, Sultan
hand & Sons, 2013

REFERENCE BOOKS

ACCA Kaplan Business and Technology (BT)

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)

JOURNALS

Journal of Marketing - American Marketing Association

Journal of Consumer Marketing

Journal of Marketing Education

International Journal of Research in Marketing

International Journal of Marketing Studies

International Journals of Marketing and Technology

Indian Journal of Marketing

WEBSITES

<http://www.yourarticlelibrary.com>

<httpwww.marketingsherpa.com>

<https://www.boundless.com>

PATTERN OF EVALUATION

Continuous Assessment:

Total Marks: 50

Duration: 90 Mins

Section A – Answer all Questions

7 x 2 = 14 Marks

Section B – Answer any Two Questions from a choice of Three 2 x 8 = 16 Marks

Section C – Answer any One Question from a choice of Two 1 x 20 = 20 Marks

Other Component Tests:

Total Marks: 50

Seminars / Quiz / Group discussion / Assignments / Class Presentation

END SEMESTER EXAMINATION

Total Marks: 100

Duration: 3 hours

Section A – 10 X 2 = 20 (10 questions – Two questions from each unit)

Section B – 5 X 8 = 40 (Answer any five questions out of seven questions – 2 questions each from units 3 & 4 and 1 question from the other units)

Section C – 2 X 20 = 40 (Answer any two questions out of four questions – Unit 4 case study compulsory and 1 question each from units 2, 3 & 5)

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086
B.COM. DEGREE: HONOURS

SYLLABUS
(Effective from the academic year 2020 -2021)

AUDITING AND ASSURANCE

CODE:20BH/MC/AA34

CREDITS : 4

L T P : 4 0 0

TOTAL TEACHING HOURS: 52

OBJECTIVES OF THE COURSE

- To educate the students about the practical working of audit
- To provide the students with an understanding of audit process embedded with Assurance Standards
- To familiarise the students with the roles and responsibilities of an Auditor in an organisation
- To provide practical knowledge of generally accepted auditing procedures and techniques

COURSE LEARNING OUTCOMES

On successful completion of the course, students will be able to

- Acquire practical understanding of the audit practices
- Identify various roles and responsibilities of an auditor
- Apply audit process in manual and computerized environment
- Evaluate the practical working of audit in various organizations

Unit 1 (8 hours)

Introduction

- 1.1 Auditing - Nature, Scope, Significance and Types of Auditing
- 1.2 Audit Engagement - Objective, Principles, Elements, Types, Level of Assurance
- 1.3 Auditor's Qualifications, Disqualifications, Appointment, Remuneration, Removal, Powers and Duties
- 1.4 Corporate Governance and Professional Ethics – ACCA's Code of Ethics and Conduct
- 1.5 Corporate Frauds – Types and Prevention Measure
- 1.6 Audit Engagement, Audit Program, Audit Working Papers

Unit 2 (10 Hours)

Audit Process

- 2.1. Assessing Audit Risk and Auditor's Response– Components of Risk, Materiality and Performance Materiality, Quality Control
- 2.2 Audit Planning – Understanding the Entity, Audit Documentation, Fraud Laws
- 2.3. Audit Procedures – Analytical Procedures, Substantive Procedures, Tests of Controls
- 2.4 Audit Evidence – FS Assertions, Audit Sampling
- 2.5 Auditing Of Different Types of Undertaking – Education, Hospitals, Cooperative Societies, Banks, Trusts, Municipalities, Panchayats, Banks

Unit 3 (12 hours)

3.1. Internal Control & Internal Check

- 3.1.1. Objectives and Methods of Internal Control (AAS 6) – Use, Evaluation, Communication, Defects and Corrective Actions
- 3.1.2. Internal check – Objectives and Methods (AAS 7)
- 3.1.3. Internal Check, Internal Control, Internal Audit - Industry Specific.
- 3.1.4. Risk Based Internal Audit and Governance
- 3.1.5. Audit Sampling (AAS 15)

Unit 4 (12 hours)

Audit of Ledger

- 4.1. Audit of Payments and Receipts
- 4.2. Audit of Purchases and Sales
- 4.3 Audit of Assets, Liabilities and Equity
- 4.4 Audit of Suppliers Ledger and Debtors Ledger (AAS 30)
- 4.5 Automated Tools and Techniques of Audit – CAAT, System Audit and Scope of Audit
- 4.6 Audit Techniques for Not for Profit Organisations

Unit 5 (12 hours)

Review and Reporting

- 5.1. Subsequent Events, Going Concern, Written Representations, Audit Finalisation
- 5.2 Audit Report - Method of Reporting, Types of Reports, Types of Opinions – Reporting of Fraud under Companies Act 2013 (AAS 4 & 28)
- 5.3. Reporting on Risk Management
- 5.4 Case Study

BOOK FOR STUDY

ACCA BPP Audit and Assurance (AA)

Tandon, B. N. *Handbook of Practical Auditing*. New Delhi: S.Chand, 2012.

Pagare, Dinakar. *Basics of Auditing*. New Delhi: Sultan Chand, 2007.

BOOKS FOR REFERENCE

ACCA Kaplan Audit and Assurance (AA)

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.

Kumar, Pradeep, Sachdeva, Baldev and Singh Jagwant. *Auditing Theory and Practice*. New Delhi: Kalyani, 2007.

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

JOURNALS

International Journal of Auditing

Auditing: A journal of Practice and Theory

Journal of Accounting, Auditing and Finance

WEB RESOURCES

www.neoxen.com/neoxen/methodology/docs/intro_auditing_online.pdf

www.academia.edu/7505528/VERIFICATION_AND_VALUATION

www.e-conomic.co.uk/accountingsystem/glossary/auditors-report

accountlearning.blogspot.in/2012/02/advantages-of-audit-program.html

PATTERN OF ASSESSMENT

Continuous Assessment:

Total Marks: 50

Duration: 90 mins.

Section A – $7 \times 2 = 14$ Marks (no choice)

Section B – $2 \times 8 = 16$ Marks (from a choice of three)

Section C – $1 \times 20 = 20$ Marks (from a choice of two)

Other Components

Total Marks: 50

Seminars / Quiz/ Group discussion/ Assignments/ Class Presentation /

Objective test / Case Study Method / Video Making

End Semester Examination Total Marks: 100

Duration: 3 hours.

Section A – $10 \times 2 = 20$ (10 questions – Two questions from each unit)

Section B – $5 \times 8 = 40$ (Answer any five questions out of seven questions – 2 questions each from units 3 & 5 and 1 question from the other units)

Section C – $2 \times 20 = 40$ (Answer any two questions out of four questions – Unit 5 case study compulsory and 1 question each from units 2, 3 & 4)

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086

B.COM DEGREE: HONOURS

SYLLABUS

(Effective from the academic year 2020 – 2021)

COST ACCOUNTING TECHNIQUES

CODE: 20BH/MC/CT34

CREDITS: 4

LTP : 4 1 0

TOTAL TEACHING HOURS : 65

OBJECTIVES OF THE COURSE

- To explain and analyse the different methods used in Cost Accounting
- To elaborate on the application of cost accounting techniques
- To explain and apply performance measurements and monitor business performance

COURSE LEARNING OUTCOMES

On successful completion of the course, students will be able to

- Acquire practical understanding of the decision making process
- Identify measures of financial performance
- Analyse cost-volume-profit relationship for better decision-making
- Identify variances and compute deviations

Unit 1 (10 hours)

Absorption and Marginal Costing

- 1.1 Absorption Costing – Meaning, Advantages, Limitations and Applications
- 1.2 Marginal Costing- Meaning, Advantages, Limitations and Applications- Breakeven Analysis
- 1.3 Absorption Costing vs Marginal Costing – Profit Calculation under both Methods
- 1.4 Cost Volume Profit Analysis – Break-Even Point, Margin of Safety, Contribution to Sales Ratio, in Single and Multi-product Situations, Target Profit or Revenue in Single and Multi-product Situations, Break-even Charts and Profit Volume Charts, Limitations of CVP Analysis

Unit 2 (15 hours)

Application of Marginal Costing in Decision Making

- 2.1 Decision involving Limiting Factors - Scarce Resource Situation, Optimal Production Plan, Multiple Scarce Resource Problems, Shadow Prices, Slack
- 2.2 Pricing Decisions – Price Elasticity of Demand, Straight Line Demand Equation, Optimum Selling Price, Demand Based Approach to Pricing, Cost Plus Pricing
- 2.3 Make or Buy Decisions - Make vs. Buy And Outsourcing Decisions, Make Cost and Buy-in Cost, In-House Costs and Outsource Costs of Completing Tasks, Relevant Costing Principles in Situations involving Shut Down, One-Off Contracts and the Further Processing of Joint Products
- 2.4 Selection of the Most Profitable Product Mix, Diversification of Products – Alternative Methods of Production

- 2.5 Relevant Costing – Concept, Relevant Costs Calculation, Opportunity Costs
- 2.6 Case Study

Unit 3 (15 hours)

Standard Costing and Variance Analysis

- 3.1 Introduction to Standard Costing Systems – Purpose, Principles, Difference Between Standard, Marginal and Absorption Costing, Methods
- 3.2 Variance Calculations and Analysis – Material, Labour, Overhead, Sales and Profit Variance
- 3.3 Interpretation of Variances and Evaluation of Past Performance – Factors Influencing Behaviour, Effect on Staff Motivation, Variance in JIT and TQM Scenarios
- 3.4 Reconciliation of Budgeted and Actual Profit under Standard Absorption Costing and under Standard Marginal Costing

Unit 4 (10 hours)

Performance Measurement

- 4.1 Introduction to Performance Measurement – Purpose, Role and Impact on Economic and Market Conditions
- 4.2 Measures of Financial Performance - Profitability, Liquidity, Activity and Gearing
- 4.3 Balanced Scorecard – Advantages, Limitations, Performance Indicators, Critical Success Factors, Key Performance Indicators
- 4.4 Cost Reduction Controls – Cost Reduction Methods, Value Analysis
- 4.5 Monitoring Performance – Non Financial Indicators, Measurement of Performance in Service Industry and Not For Profit Industry, Benchmarking

Unit 5 (15 hours)

Budget and Budgetary Control

- 5.1 Budget, Budgeting and Budgetary Control-Concepts and Importance
- 5.2 Production Budget- Purchase Budget- Sales Budget - Cash Budget- Fixed and Flexible Budgets
- 5.3 Budgetary Systems and Types of Budgets, Information used in Budgets.
- 5.4 Preparation of Flexed Budgets, Rolling Budgets and Activity-Based Budgets
- 5.5 Beyond Budgeting Model – Meaning, Benefits and Problems
- 5.6 Quantitative Analysis – High-Low Method, Learning Curve

BOOKS FOR STUDY

ACCA BPP Management Accounting (MA)
ACCA BPP Performance Management (PM)
T.S. Reddy and Y.Hari Prasad Reddy, *Cost and Management Accounting*, Margham Publication, 2015.
Ravi.M. Kishore, *Cost and Management Accounting*, TaxMann Publishers, 2016

BOOKS FOR REFERENCE

ACCA Kaplan Management Accounting (MA)
ACCA Kaplan Performance Management (PM)
Tulsian, *Introduction to Cost Accounting*, S.Chand, 2012

R. Palaniappan , N.Hariharan, *Cost Accounting Problems and Solutions*, I K International Publishing House Pvt Ltd.,, 2014

B.Sarvana Prasath, *A Ready Referencer on Advanced Management Accounting*, Wolters Kluwer India Pvt Ltd., 2018

MN Arora, *Management Accounting*, Himalaya Publishers, 2010

Khan & Jain, *Management Accounting*, Tata McGraw Hill, 2013

SN Maheshwari, *Accounting for Management*, Sultan Chand, 2010

Jain and Narang, *Cost Accounting* Kalyani Publishers, 2012

JOURNALS

Journal of Management Accounting Research.

Management Accountant Journal

Journal of Cost Accounting Research.

Student Accountant

WEB RESOURCES

www.icsi.org

www.elsevier.com

www.accaglobal.com

PATTERN OF EVALUATION

Continuous Assessment Test **Total Marks: 50**

Duration: 90 mins.

Section A – 3 X 2 = 6(No choice)

Section B – 3 X 8 = 24(Answer any three out of 4)

Section C – 1 X 20 = 20(Answer any one question out of 2)

Other Components **Total Marks:50**

Report writing / Multiple choice questions /Case study/Problem Solving/Assignments

Open book test

End Semester Examination: **Total Marks: 100**

Duration: 3 Hours

Question Paper Pattern for Theory and Problems:

Units	Section A 10 x 2 = 20 Marks		Section B 5 x 8 = 40 Marks		Section C 2 x 20 = 40 Marks	
	Theory	Problem	Theory	Problem	Theory	Problem
1	1	1	-	2	-	1
2	1	1	-	2	-	1 – Case Study (Compulsory)
3	1	1	-	1	-	1
4	1	1	-	1	-	-
5	1	1	-	1	-	1
Total	5	5	-	7	-	4

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086

**B.COM HONOURS DEGREE
SYLLABUS
(Effective from the academic year 2020 -2021)**

FINANCIAL MANAGEMENT

CODE: 20BH/MC/FM34

CREDITS: 4

L T P: 4 0 0

TOTAL TEACHING HOURS: 52

OBJECTIVES OF THE COURSE

- To enable students to understand the importance of profit and wealth maximisation in an organisation
- To comprehend the need for working capital management
- To provide an exposure to investment appraisal techniques
- To familiarise with the concepts and techniques of dividend decision

COURSE LEARNING OUTCOMES

On completion of the course, students will be able to

- Compute and interpret cost of capital of a company
- Apply the techniques of investment proposals
- Obtain an insight into financial decisions relating to capital structure, working capital, dividend
- Understand the application of hedging techniques in risk management

Unit 1 (10 Hours)

Corporate Financial Objectives and Functions

- 1.1 Nature, Importance and Objectives of Financial Management
- 1.2 Scope of Financial Management – Profit Maximization and Wealth Maximization Traditional and Modern Approach
- 1.3 Functions of finance – Finance Decision, Investment Decision, Dividend Decision Organisation of finance function
- 1.4 Time value of money: Meaning – Rationale of Time Preference for Money
Future Value – Present Value

Unit 2 (10 Hours)

Working Capital Management

- 2.1 Working capital – Meaning, Need, Nature, Objectives, Cash Operating Cycle
- 2.2 Management of Inventory - Economic Order Quantity, Just-in-Time
- 2.3 Management of Receivables and Payables– Creditworthiness, Early Settlement Discounts, Factoring, Invoice Discounting, Managing Foreign Receivables and Payables, Bulk Purchase Discounts
- 2.4 Management of Cash – Holding Cash, Cash Forecast, Treasury Management, Cash Management Models such as Baumol Model and the Miller-Orr Model
- 2.5 Working Capital Strategies - Level of Working Capital Investment, WC cycle, WC Ratios, Working Capital Funding Strategies

Unit 3 **(12 Hours)**

Financing and Dividend Decisions

- 3.1 Cost of Capital – Meaning, Significance and Classification of Costs
- 3.2 Computation of Specific Cost of Capital, Cost of Debt, Cost of Preference Share Capital, Cost of Equity Share Capital and Cost of Retained Earnings, Computation of weighted Average and Marginal Cost of Capital
- 3.3 Leverages - Meaning, Types - EBIT-EPS Analysis, Degree of Operating Leverage, Degree of Financial Leverage, Degree of Combined Leverage, Indifference Point
- 3.5 Capital Structure - Meaning, Determinants, Theories - Net Income Approach, Net Operating Income Approach, Traditional Approach, MM Approach
- 3.5 Dividend Decision
 - 3.5.1 Meaning, Types, Factors Influencing Dividend Policy
 - 3.5.2 Forms of Dividend (Theory), Dividend Theories - Relevance Theories – Walter's Model, Gordon's Model, Irrelevance Theory, MM Hypothesis

Unit 4 **(10 Hours)**

Long -Term Investment Decisions

- 4.1 Meaning, Importance and Process
- 4.2 Techniques of Investment Appraisal – Traditional Techniques: Payback Period Accounting / Average Rate of Return, Discounted Techniques, Discounted Payback Period, Net Present Value, Internal Rate of Return, Profitability Index NPV Vs. IRR – Capital Rationing
- 4.3 Risk Analysis in Capital Budgeting Decisions - Sources and Perspectives of Risk, Risk Adjusted Discount Rate, Certainty Equivalent, Coefficient of Variation and Decision Tree Analysis
- 4.4 Case Study

Unit 5 **(10 Hours)**

Hedging Techniques

- 5.1 Nature, Types and Approaches to Risk Management – Types of Foreign Currency Risks and Interest Rate Risks
- 5.2 Exchange Rate Differences and Interest Rate Fluctuations – PPPT, IRPT, Yield Curves
- 5.3 Hedging Techniques for Foreign Currency Risk – Forward Market, Money Market, Netting and Matching, Leading and Lagging, Asset and Liability Management
- 5.4 Hedging Techniques for Interest Rate Risk – Matching and Smoothing, Forward Rate Agreements, Asset and Liability Management

BOOKS FOR STUDY

ACCA BPP Financial Management (FM)

Pandey I. M., *Financial Management*, New Delhi Vikas

Prasanna Chandra, *Fundamentals of Financial Management*, New Delhi, Tata McGraw Hill

BOOKS FOR REFERENCE

ACCA Kaplan Financial Management (FM)

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

Khan M.Y. and Jain P.K. *Basic Financial Management*, New Delhi. Tata McGraw Hill

Maheshwari S. N., *Financial Management*, New Delhi. Vikas

Ravi M. Kishore, *Taxmann's Financial Management*, New Delhi. K. L., Taxmann

NOTE: Recent Edition of Book to be used

JOURNALS

Journal of Banking and Finance

Journal of Finance

Journal of Financial Economics

Student Accountant

WEB RESOURCES

www.cfainstitute.org/cfaprogram

www.icaai.org

www.icsi.edu

www.icwai.org

www.accaglobal.com

PATTERN OF ASSESSMENT

Continuous Assessment:

Total Marks: 50 Duration: 90 mins

Section A – Answer all Questions

7 x 2 = 14 Marks

Section B – Answer any Two Questions from a choice of Three 2 x 8 = 16 Marks

Section C – Answer any One Question from a choice of Two 1 x 20 = 20 Marks

Other Component:

Total Marks: 50

Open book tests/Assignments- Problem solving

End Semester Examination:

Total Marks: 100 Duration: 3 Hours

Question Paper Pattern for Theory and Problems:

Units	Section A 10 x 2 = 20 Marks		Section B 5 x 8 = 40 Marks		Section C 2 x 20 = 40 Marks	
	Theory	Problem	Theory	Problem	Theory	Problem
1	1	1	-	1	-	1
2	1	1	-	2	-	1
3	1	1	1	2	-	1
4	1	1	-	1	-	1 – Case Study (Compulsory)
5	1	1	1	-	-	-
Total	5	5	1	6	-	4

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086
B.COM HONOURS DEGREE

SYLLABUS
(Effective from the academic year 2020-2021)

MATHEMATICS FOR COMMERCE

CODE: 20BH/AC/MC35

CREDITS: 5

L T P: 5 0 0

TOTAL TEACHING HOURS: 65

OBJECTIVES OF THE COURSE

- To inculcate problem solving skills
- To introduce quantitative analysis
- To enhance concentration in mathematics as it provides a valuable background for many different careers

COURSE LEARNING OUTCOMES

On successful completion of the course, students will be able to

- Understand the theories and models

Unit 1 (13 Hours)

Matrices

- 1.1 Matrices
- 1.2 Types of Matrices
- 1.3 Eigen Values and Eigen Vectors
- 1.4 Cayley-Hamilton Theorem (without proof)
- 1.5 Similar Matrices

Unit 2 (15 Hours)

Theory of Equations

- 2.1 Formation and Solution of Equation with Imaginary and Irrational Roots
- 2.2 Relation between Roots and Coefficients
- 2.3 Solution of Equations under given Conditions
- 2.4 Symmetric Functions of the Roots of an Equation in terms of its Coefficients
- Reciprocal equations

Unit 3 (12 Hours)

Numerical Analysis

- 3.1 The Bisection Method
- 3.2 Newton Raphson Method
- 3.3 Gaussian Jordan Elimination
- 3.4 Gaussian Elimination
- 3.5 Iterative Methods
- 3.6 Jacobi Method
- 3.7 Gauss Seidal Method

Unit 4 **(11 Hours)**

Graph Theory

- 4.1 Definition of a Graph, Examples
- 4.2 Degrees
- 4.3 Subgraphs
- 4.4 Isomorphism
- 4.5 Matrices
- 4.6 Walks, Trails and Paths
- 4.7 Connectedness and Components
- 4.8 Eulerian Graphs
- 4.9 Konigsberg Bridge Problem
- 4.10 Hamiltonian Graphs
- 4.11 Trees
- 4.12 Related Problems

Unit 5 **(14 Hours)**

Combinatorics

- 5.1 The Rules of Sum and Product
- 5.2 Permutations
- 5.3 Combinations
- 5.4 Binomial Theorems
- 5.5 Ramsey Numbers
- 5.6 The Pigeonhole Principle

BOOKS FOR STUDY

Arumugam S., A. Thangapandi Isaac and A. Somasundaram. Numerical Methods, Chennai: Scitech, 2002. Chapter 3: Section 3.3, 3.5 Chapter 4: Section 4.3, 4.4, 4.7, 4.8

Arumugam S. and Ramachandran S. Invitation to Graph Theory. Chennai: Scitech, 2001. Chapter 2: Sections 2.1, 2.2, 2.3 (exclude Theorem 2.3), 2.4 (exclude Ulam's conjecture), 2.8 Chapter 4: Sections 4.1, 4.2 (concepts only) Chapter 5: Sections 5.1, 5.2 (concepts only) Chapter 6: Sections 6.1(concepts only)

Chandrasekharaiah D.S. Graph Theory and Combinatorics, Chennai: Prism, 2005. Chapter 5: Sections 5.1, 5.2, 5.3, 5.3.1(Only Binomial theorem), 5.5 Chapter 6: Sections 6.1

Manicavachagam Pillay T.K., Natarajan T. and Ganapathy K.S., Algebra –Vol I. Madras: S. Viswanathan, 2006.

Chapter 6 Sections 1, 9, 10, 11, 12, 16, 16.1, 16.2

Narayanan.S., Hanumantha Rao.R & Manicavachagam Pillay T.K., Ancillary Mathematics. S.Viswanathan, 2012. Chapter 3 Pages 120 – 136, 151 – 160 (Exclude inverse of a matrix)

Singaravelu A., Allied Mathematics. Chennai: Meenakshi, 2010.

Chapter 2 Pages 2.1 – 2.24, 2.61 – 2.76, 2.83 – 2.89

BOOKS FOR REFERENCE

Kandasamy and Thilagavathy. Mathematics. New Delhi: S Chand, 2004. Lipson, Marc. Lipschutz Seymour. Discrete Mathematics. New Delhi: Schaum's Tata McGraw, 2010.

WEB RESOURCES

<http://www.mathsisfun.com/calculus/> <http://libgen.org/>

PATTERN OF EVALUATION**Continuous Assessment:****Total Marks: 50****Duration: 90 Mins.**Section A: $3 \times 2 = 6$ (Three questions to be set)Section B: $3 \times 8 = 24$ (Four questions to be set)Section C: $1 \times 20 = 20$ (Two questions to be set)**Other Components****Total Marks: 50**

Seminars Quiz Open Book Tests Group Discussion Assignments Problem Solving

End Semester Examination**Total Marks: 100****Duration: 3 Hours**Section A: $10 \times 2 = 20$ (Ten questions to be set selecting two from each unit)Section B: $5 \times 8 = 40$ (Seven questions to be set without omitting any unit)Section C: $2 \times 20 = 40$ (Three questions to be set without omitting)

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086

B.COM HONOURS DEGREE

SYLLABUS

(Effective from the academic year 2020 -2021)

CORPORATE GOVERNANCE

CODE:20BH/MC/CN44

CREDITS: 4

L T P: 4 0 0

TOTAL TEACHING HOURS: 52

OBJECTIVES OF THE COURSE

- To familiarise students with the understanding and practices of corporate governance
- To provide the students an understanding of ethical issues related to good governance necessary for long term survival of business
- To educate students on the recent practices in governance

COURSE LEARNING OUTCOMES

On successful completion of the course, students will be able to

- Understand the theories and models of corporate governance
- Gain insights on various socially responsible activities undertaken by the corporate companies
- Comprehend the practices of corporate governance in various sectors
- Apply corporate governance principles in business practice

Unit 1 (10 hours)

Corporate Governance

- 1.1 Corporate Governance – meaning, principles, need and importance
- 1.2 Agency principle, stakeholder relationship, social responsibility
- 1.3 Approaches – rules-based vs principles based
- 1.4 Corporate Governance in India: Birla Committee, Clause No. 49

Unit 2 (10 hours)

Management Structure

- 2.1 Management Structure of Corporate Governance
- 2.2 Reporting to Stakeholders – integrated reporting, guiding principles, environmental footprints, internal management systems
- 2.3 Board Committees and Their Functions – EDs and NEDs

Unit 3 (10 hours)

Corporate Governance in Various Sectors

- 3.1 Corporate Governance in Banks
- 3.2 Corporate Governance in Insurance Industry

Unit 4 (10 hours)

Theories of Corporate Governance

- 4.1 Theories, Models and Benefits of Corporate Governance
- 4.2 Insider Trading, Green Governance, Whistleblowing

Unit 5**(12 hours)****Recent Practices in Corporate Governance**

- 5.1 Codes and Standards on Corporate Governance
- 5.2 Initiatives in India
- 5.3 Maxwell Communication, Enron, World Com, Andersen Worldwide, Vivendi, Satyam Computer Services, Kingfisher Airlines
- 5.4 Common Governance Problems noticed in Corporate Failures
- 5.5 Case Study

BOOKS FOR STUDY

ACCA BPP Strategic Business Leader (SBL)

Mathur, U.C. *Corporate Governance & Business Ethics*. Macmillan, 2005.

Fernando, A.C., *Corporate Governance – Principles, Policies & Practice*, Pearson.

BOOKS FOR REFERENCE

ACCA Kaplan Strategic Business Leader (SBL)

Christine, A Mallin. *Corporate Governance* (Indian Edition). New Delhi: Oxford University

Geeta Rani, D & R K Mishra. *Corporate Governance-Theory and Practice*, New Delhi:

Excel, 2008

Sharma, J. P. *Corporate Governance Business Ethics & CSR*. New Delhi: Ane Books 2018

Subhash Chandra Das, *Corporate Governance in India*. PHI, 2008.

JOURNALS

Business and Professional Ethics Journal

The International Journal of Corporate Social Responsibility (JCSR)

International Journal of Corporate Governance (IJCG)

Student Accountant

WEBSITES

www.tutorialspoint.com

managementhelp.org/businessethics/index

www.bigcommerce.com

www.accaglobal.com

PATTERN OF ASSESSMENT**Continuous Assessment:****Total Marks: 50****Duration: 90 mins.**

Section A – 7 x 2 = 14 Marks (no choice)

Section B – 2 x 8 = 16 Marks (from a choice of three)

Section C – 1 x 20 = 20 Marks (from a choice of two)

Other Components**Total Marks: 50**

Seminar/ Assignments/ Class Presentations

End Semester Examination**Total Marks: 100****Duration: 3 hours.**

Section A – 10 X 2 = 20 (10 questions – Two questions from each unit)

Section B – 5 X 8 = 40 (Answer any five questions out of seven questions – 2 questions each from units 4 & 5 and 1 question from the other units)

Section C – 2 X 20 = 40 (Answer any two questions out of four questions – Unit 5 case study compulsory and 1 question each from units 1,3 & 4)

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086

B.COM HONOURS DEGREE

SYLLABUS

(Effective from the academic year 2020-2021)

INSURANCE AND RISK MANAGEMENT

CODE: 20BH/MC/IR44

CREDITS: 4

L T P: 4 0 0

TOTAL TEACHING HOURS: 52

OBJECTIVES OF THE COURSE

- To expose students to various concepts of both life and general insurance.
- To provide a basic understanding of the insurance mechanism.
- To provide an overview of life and general insurance products.

COURSE LEARNING OUTCOMES

On successful completion of the course, students will be able to

- Understand the legal and regulatory framework of insurance
- Analyse the benefits, functions and importance of insurance
- Gain insight of the risk management process and methods
- Demonstrate understanding of different types of life insurance plans

Unit 1

Concept of Risk

(10 Hours)

- 1.1 Introduction
- 1.2 Types of Risk – Managing Risk
- 1.3 Sources and Measurement of Risk – Risk Evaluation and Prediction
- 1.4 Disaster Risk Management – Risk Retention and Transfer

Unit 2

Concept of Insurance

(12 Hours)

- 2.1. Need for Insurance
- 2.2. Nature of Insurance Contract
- 2.3. Principles of Insurance – Principle of Utmost Good Faith, Insurable Interest, Proximity Cause, Contribution and Subrogation, Indemnity
- 2.4 Legal Aspects of Insurance Contract

Unit 3

Life Insurance

(10 Hours)

- 3.1 Meaning - Essential Features of Life Insurance / Assurance
- 3.2 Advantages of Life Insurance - Types of Life Insurance Plans
- 3.3 Calculation of Premium & Underwriting Process
- 3.4 Policy Servicing and Claims Settlement
- 3.5 Case Study

Unit 4

General Insurance

(10 Hours)

- 4.1 General Insurance – Meaning, Evolution and its Growth.
- 4.2 Fundamentals of General insurance and Organisations and Management of General Insurance Companies
- 4.3 Reinsurance - Insurance Pricing
- 4.4 Channels of distribution - General Insurance Products

Unit 5

Regulatory Framework of Insurance

(10 Hours)

- 5.1 Risk management – Objectives & Process
- 5.2 Risk Management Methods;
- 5.3 Organisation of Risk Management Department
- 5.4 Enterprise Risk Management in Insurance

BOOKS FOR STUDY

Sethi, J., & Bhatia, N. (2008). *Elements of Banking and Insurance*. New Delhi, India: PHI Learning Private Limited.

BOOKS FOR REFERENCE

Gupta, P. K. (2004). *Fundamentals of Insurance*. New Delhi: Himalaya Publishing House.
Insurance Institute of India. (Revised Edition 2011). *Principles of Insurance*, Mumbai.
Skoglund Jimmy & Chen Wei, *Financial Risk Management: Applications in Market, Credit, Asset and Liability Management, and Firmwide Risk*, SAS Institute, 2015.
Dun & Bradstreet, *Financial Risk Management*, Tata McGraw Hill Education, 2006.

JOURNALS

Journal of Insurance Law, ICFAI Press, Hyderabad.
Journal of Risk and Insurance, ICFAI Press, Hyderabad
Insurance Chronicle, ICFAI Press, Hyderabad.
Journal of Insurance and Risk Management, National Insurance Academy, Pune.

WEBSITES

<https://www.irda.gov.in/>
<https://www.gicofindia.com/en/>
<https://www.insuranceinstituteofindia.com>

PATTERN OF ASSESSMENT

Continuous Assessment Test: Total Marks: 50

Duration: 90 min

Section A – 7 x 2 = 14 Marks (no choice)

Section B – 2 x 8 = 16 Marks (from a choice of three)

Section C – 1 x 20 = 20 Marks (from a choice of two)

Other Components: Total Marks: 50

Quiz/Group discussion/Assignments/Class Presentation/Objective Test

End Semester Examination Total Marks: 100 Duration: 3 hours.

Section A – 10 X 2 = 20 (10 questions – Two questions from each unit)

Section B – 5 X 8 = 40 (Answer any five questions out of seven questions – 2 questions each from units 2 & 3 and 1 question from the other units)

Section C – 2 X 20 = 40 (Answer any two questions out of four questions – Unit 3 case study compulsory and 1 question each from units 1, 2 & 5)

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086
B.COM DEGREE: HONOURS

SYLLABUS
(Effective from the academic year 2020 -2021)
DIRECT TAXATION

CODE:20BH/MC/DT44

CREDITS: 4

L T P: 4 1 0

TOTAL TEACHING HOURS: 65

OBJECTIVES OF THE COURSE:

- To acquaint students with the Income tax structure and its complexities
- To expose students to the significance and constitutional provisions relevant to direct tax
- To equip students with knowledge and broad conceptual framework for determining the taxable income and tax liability of an individual

COURSE LEARNING OUTCOMES

On successful completion of the course, students will be able to

- Demonstrate knowledge of concepts, principles and rules of taxation of individuals
- Compute the income of individuals under different heads of income and determine tax liability
- Recognise tax planning opportunities and recommend tax-saving strategies
- Compute total income and tax liability

Unit 1 (10 hours)

Introduction to Taxation

- 1.1 Meaning of Tax, Importance and Features of Taxation
- 1.2 Types of tax – Direct and Indirect
- 1.3 Basic concepts – Person, Assessee, Assessment year, Previous year, Total income, Taxable Income
- 1.4 Residential Status and Incidence of Tax

Unit 2 (15 hours)

2.1 Computation of Salary income

- 2.1.1. Definition, Meaning, Basis of Charge
- 2.1.2. Allowances – Taxable and Exempted
- 2.1.3. Perquisites
- 2.1.4. Other Receipts and Treatment of Provident Fund
- 2.1.5. Deductions

2.2 Computation of Income from House Property

- 2.2.1 Basis of Charge
- 2.2.2 Computation of House Property Income
- 2.2.3 Deductions

Unit 3 (15 hours)

Computation of Other Heads of Income

3.1 Profits and Gains of Business or Profession

- 3.1.1. Computation of Professional Income
- 3.1.2. Depreciation – Meaning and Relevance - Computation
- 3.1.3 Computation of Business Income

3.2. Capital Gains –

- 3.2.1 Meaning of Capital Asset - Types of Capital Assets
- 3.2.2 Computation of Short Term and Long Term Capital Gains
- 3.2.3 Exempted Capital Gains

3.3. Income from other sources

- 3.3.1. Basis of Charge, Casual and Other income
- 3.3.2. Computation of Taxable Income from Other Sources

Unit 4 (15 hours)

Computation of Total income

- 4.1 Set-off and Carry Forward of losses
- 4.2 Clubbing of Income
- 4.3 Deductions - Individual
- 4.4 Computation of tax liability

Unit 5 (10 hours)

Return of Income and Assessment

- 5.1 Basic Concepts in Assessment Procedure,- TDS, Advance Payment of Tax
- 5.2 Filing of Returns,- E - filing, Refiling, PAN, TAN
- 5.3 Types of Assessment – Self Assessment, Assessment in Response to Notice, Best Judgment Assessment
- 5.4 Case Study

BOOKS FOR STUDY

Gaur V.P. and Narang D.B., *Income Tax Law and Practice*, New Delhi: Kalyani Publishers
Singhania, Vinod K. and Singhania, Monica, *Students' Guide to Income Tax*, New Delhi: Taxmann Publication

BOOKS FOR REFERENCE

Dinkar Pagare, *Law and Practice of Income Tax*, New Delhi: Sultan Chand Publications
Ahuja, Girish and Gupta, Ravi, *Systematic Approach to Income Tax*, New Delhi: Bharat Law House
Lal B.B. and Vashisht, N., *Income Tax Law and Practice*, New Delhi: IK International Publishing House
Singhania, Vinod K. and Singhania, Monica, *Students' Guide to Income Tax*, New Delhi: Taxmann Publication

Note: Latest edition of the readings may be used

JOURNALS

Journal of Taxation
Journal of Accounting and Taxation
Journal of Indian Taxation

WEB RESOURCES

www.incometaxindia.gov.in
www.taxlawsonline.com
www.taxmann.com

PATTERN OF ASSESSMENT

Continuous Assessment:

Total Marks: 50

Duration: 90 Mins

Section A 3 x 2 = 6 (no choice)

Section B 3 x 8 = 24 (from a choice of four)

Section C 1 x 20 = 20 (from choice of two)

Other Components**Total Marks: 50**

Open book Test/Problem Solving/Assignment/Objective Test

End Semester Examination:**Total Marks: 100****Duration: 3 Hours**

Question Paper Pattern for Theory and Problems:

Units	Section A 10 x 2 = 20 Marks		Section B 5 x 8 = 40 Marks		Section C 2 x 20 = 40 Marks	
	Theory	Problem	Theory	Problem	Theory	Problem
1	1	1	-	1	-	-
2	1	1	-	2	-	1
3	1	1	-	2	-	1
4	1	1	-	1	-	1
5	1	1	-	1	-	1 – Case Study (Compulsory)
Total	5	5	-	7	-	4

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086

B.COM HONOURS DEGREE

SYLLABUS

(Effective from the academic year 2020 -2021)

STRATEGIC MANAGEMENT CONCEPTS

CODE: 20BH/MC/SC44

CREDITS: 4

L T P: 4 1 0

TOTAL TEACHING HOURS: 65

OBJECTIVES OF THE COURSE:

- To provide a basic understanding of the nature and dynamics of the strategy formulation and implementation processes as they occur in complex organizations
- To educate students on framework of strategic management
- To impart knowledge to the students on the leadership styles

COURSE LEARNING OUTCOMES

On successful completion of the course, students will be able to

- Think critically and strategically
- Explain the concepts, principles and practices associated with strategy formulation
- Describe the elements of strategic management
- Identify strategies and models involved in strategic choice

Unit 1 (13 Hours)

Introduction

- 1.1 Concepts in Strategic Management
- 1.2 Strategic Management as a Process
- 1.3 Developing a Strategic Vision, Mission, Objectives, Policies
- 1.4 Factors that shape a Company's Strategy
- 1.5 Crafting a Strategy – Industry and Competitive Analysis

Unit 2 (15 hours)

Environmental Scanning and Leadership

- 2.1 Methods – SWOT Analysis – Strategic and Competitive Advantages in Diversified Companies and its Evaluation
- 2.2 Strategic Analysis and Choice - Tools and Techniques
- 2.3 Strategic Leadership – Leadership and Style
- 2.4 Key Strategic Leadership Actions
- 2.5 Developing Human Capital and Social Capital – Balance Scorecard

Unit 3 (12 hours)

Strategic Formulation

- 3.1 Formulation of Strategy at Corporate, Business and Functional Levels
- 3.2 Types of Strategies – Tailoring Strategy to Fit Specific Industry
- 3.3 Restructuring and Diversification Strategies

Unit 4 (13 hours)
Strategic Implementation

- 4.1 Strategy and Structure
- 4.2 Leadership, Culture Connection
- 4.3 Strategies for Competing in Globalising Markets and Internet Economy
- 4.4 Organisational Values and their Impact on Strategy
- 4.5 Resource Allocation – Planning Systems for Implementation

Unit 5 (12 hours)
Strategy Evaluation and Control

- 5.1 Establishing Strategic Controls
- 5.2 Measuring Performance – Appropriate Measures
- 5.3 Role of the Strategist – Using Qualitative and Quantitative Benchmarking to Evaluate Performance
- 5.4 Strategic Information Systems – Problems in Measuring Performance
- 5.5 Strategic Surveillance -Strategic Audit
- 5.6 Case Study

BOOKS FOR STUDY

ACCA BPP Strategic Business Leader (SBL)

Vijaya Kumar P., Hitt A: Strategic Management, Cengage learning, NewDelhi,2010
JohnAPearceII,Amita Mital: “Strategic Management”,TMH, NewDelhi,2012.

BOOKS FOR REFERENCE

ACCA Kaplan Strategic Business Leader (SBL)

SanjayMohapatra: “Cases Studies in Strategic Management”, Pearson,NewDelhi,2012

Adrian Haberberg&Alison: Strategic Management, Oxford University Press, NewDelhi, 2010

P.Subba Rao: “Business Policy and Strategic Management” Text and Cases, Himalaya Publishing House, New Delhi, 2011

AppaRao,Parvatheshwar Rao, Shiva Rama Krishna: “Strategic Management andBusiness Policy”,ExcelBooks, New Delhi, 2012

Sharma, J. P. *Corporate Governance Business Ethics & CSR*. New Delhi: Ane Books 2018

JOURNALS

Strategic Management Journal

International Journal of Strategic Management and Decision Making

Academy of Strategic Management Journal

WEBSITES

www.tutorialspoint.com

managementhelp.org/businessethics/index

www.bigcommerce.com

www.accaglobal.com

PATTERN OF ASSESSMENT

Continuous Assessment:

Total Marks: 50

Duration: 90 mins.

Section A –7 x 2 = 14 Marks (no choice)

Section B – 2 x 8 =16 Marks (from a choice of three)

Section C –1 x 20 =20 Marks (from a choice of two)

Other Components**Total Marks: 50**

Seminar/ Assignments/ Class Presentations

End Semester Examination**Total Marks: 100****Duration: 3 hours.**Section A – $10 \times 2 = 20$ (10 questions – Two questions from each unit)Section B – $5 \times 8 = 40$ (Answer any five questions out of seven questions – 2 questions each from units 4 & 5 and 1 question from the other units)Section C – $2 \times 20 = 40$ (Answer any two questions out of four questions – Unit 5 case study compulsory and 1 question each from units 1,3 & 4)

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086

B.COM HONOURS DEGREE

SYLLABUS

(Effective from the academic year 2020-2021)

COMPUTER APPLICATIONS IN BUSINESS

CODE: 20BH/MC/CB44

CREDITS: 4

L T P: 1 0 4

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
- To generate Accounting and Inventory Masters, Vouchers and Basic reports in Tally

COURSE LEARNING OUTCOMES

On successful completion of the course, students will be able to

- Generate financial statements using Tally
- Apply SPSS and Excel packages in statistical analysis
- Compute present and future value of money using Excel
- Demonstrate understanding of BigData and data analytics

Unit 1 (15 Hours)

Accounting Package - Tally

- 1.1 Introduction to Tally
- 1.2 Creation, Alteration and Deletion of a Company
- 1.3 Creation, Alteration and Deletion of Groups and Ledgers
- 1.4 Accounting Vouchers – Types, Voucher Entry
- 1.5 Preparation of Financial Statements – Day Book, Trial Balance, Profit and Loss Account and Balance Sheet - Moving Data to Excel from Tally

Unit 2 (15 Hours)

Analysis using MS Excel

- 2.1. Introduction to Excel
- 2.2. Formatting Worksheets
- 2.3. Mathematical and Statistical Operations, Text, Logical, Lookup and References using Excel Functions
- 2.4. Presentation of Data in MS Excel using Graph, Tables and PIVOT table
- 2.5. Named Ranges in MS Excel

Unit 3 (15 Hours)

Business Evaluation Techniques using Excel

- 3.1. Techniques of Financial Statement Analysis
 - 3.1.1. Comparative Statements
 - 3.1.2. Common Size Statements
 - 3.1.3. Trend Percentages
- 3.2. Preparation of Master Budgets

- 3.3. Cash Flow Analysis
- 3.4. Time Value of Money
- 3.5. Future and Present Value of Money and Annuity
- 3.6. Evaluation Techniques – Pay Back Period, NPV and IRR methods

Unit 4 (10 Hours)

Modern technologies

- 4.1. Cloud and Mobile Technology
 - 4.1.1. Meaning, Need, Benefits and Risks of New Technology
 - 4.1.2. Using the Cloud as an Alternative to Owned Hardware and Software Technology
- 4.2. Big Data And Data Analytics
 - 4.2.1. Use Of Information Technology and Data Analysis
 - 4.2.2. Big Data – Opportunities and Threats
 - 4.2.3. New Product Developments, Marketing and Pricing Using Big Data
- 4.3. E-Business
 - 4.3.1. Market Models for Delivering E-Business
 - 4.3.2. Application of Information Technology to Support E- Business
 - 4.3.3. E-Marketing – 6 Is, Online Branding

Unit 5 (10 Hours)

Application of MS Excel and SPSS in Statistics

- 5.1. Univariate analysis
- 5.2. Correlation Analysis – Correlation Coefficient
- 5.3. Regression Analysis – Regression Equations
- 5.4. Testing of Hypothesis for Small Sample
- 5.5. Application of Chi-Square Test – Test of goodness fit and Test of Independence
- 5.6. Analysis of Variance

BOOKS FOR STUDY

Nadhani, A.K. and Nadhani K.K, *Implementing Tally 9*, BPB Publications, 2009.
 Frye Curtis, *Microsoft Excel 2016 Step by Step*, Microsoft Press, 2015.

BOOKS FOR REFERENCE

Deepak Jain, *Computer Applications in Business*, Kolkatta : Lawpoint Publications, 2008
 Bodhanwala, J. Ruzbeh, *Understanding and Analysing Balance Sheets using Excel Worksheet*, Prentice Hall, 2004.
 John, E. Harker, Dean W. Wichern, Arthur G. Reitsch, *Business Forecasting*, Prentice Hall of India Pvt. Ltd., 2012.
 Bernd Held, *Excel 2016 Functions & Formulas*, BPB Publications, 2015.

JOURNALS

Indian Journal of Computer Application
 Journal of Statistical Software
 Journal of Modern Applied Statistical Methods
 Chilean Journal of Statistics

WEB RESOURCES

<http://www.ecommerce-digest.com/online-academic-journals.html><http://www.openlearningworld.com/books/>
<https://www.tallyschool.com/free-tally-course-online/>
<https://tallysolutions.com/id/using-tally-want-learn/>
<https://excelexposure.com>

PATTERN OF ASSESSMENT

Continuous Assessment Test: **Total Marks: 50** **Duration: 90 minutes**

Only Practicals

Sec A – 2 x 5 = 10 (No choice)

Sec B – 2 x 10 = 20 (No choice)

Sec C – 1 x 20 = 20 (No choice)

Other Components: **Total Marks: 50**

Assignments- Problem solving / Objective Test / Case Study Analysis /

End-Semester Examination: **Total Marks: 50** **Duration: 3 hours**

Only Practicals

Sec A – 4 x 5 = 20 (No choice)

Sec B – 4 x 10 = 40 (No choice)

Sec C – 2 x 20 = 40 (No choice)

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086
B.COM DEGREE: HONOURS

SYLLABUS
(Effective from the academic year 2020 -2021)

BOARD ROOM ETIQUETTE

CODE: 20BH/SS/BE40

CREDITS: 0

L T P: 2 0 0

TOTAL TEACHING HOURS: 26

OBJECTIVES OF THE COURSE

- To introduce students to board room etiquette and practices
- To help students comprehend the importance of networking, communication, and time management skills for career success
- To enable students understand the applications of skills in the contemporary context

COURSE LEARNING OUTCOMES

On successful completion of the course, students will be able to

- Identify basic concepts related to business etiquette and corporate grooming
- Discuss the concepts in the context of effective writing and business correspondence
- Discuss its applications in different settings
- Appreciate the key minimum standards required by etiquette practice

Unit 1 (6 hours)

Business Communication

- 1.1 Business Correspondence
- 1.2 Business Attire
- 1.3 Personality Enrichment

Unit 2 (10 hours)

Business Protocol

- 2.1 Cubicle Protocol and Time Management
- 2.2 Etiquette in Meetings
- 2.3 The Art of Small Talk
- 2.4 Creating and Maintaining Personal Brand

Unit 3 (10 hours)

Handling of Issues

- 3.1 Data Visualization and Presentation
- 3.2 Nurturing Career Within Company
- 3.3 Dealing with Key Decision Makers
- 3.4 Handling Social Situations, Handling Sensitive Issues: Courtesy and Building Trust

BOOKS FOR STUDY

Ann Marie, *Business Etiquette: 101 Ways to Conduct with Charm & Savvy*, FW Media, 2010
Slater, Rus, *Getting Things Done, Collins Business Secrets*, William Collins, 2010

BOOKS FOR REFERENCE

Oliver, John P., Robins, Richard W., Pervin, Lawrence A., *Handbook of Personality, Theory and Research*, 3rd Edition, Guilford Press, 2011

Henney, Nella, *The Book of Business Etiquette*, Franklin Classics, 2018

Thomas, Rosanne J., *Excuse Me: Survival Guide to Modern Business Etiquette*, Amacom Publications, 2017

WEB RESOURCES

www.cyborlink.com

www.businessinsider.com

PATTERN OF EVALUATION

Continuous Assessment Test:

Seminars/Assignments/Case Studies

Total Marks: 50

No End Semester Examination

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086
B.COM DEGREE: HONOURS

SYLLABUS
(Effective from the Academic Year 2020 – 2021)

ENVIRONMENTAL STUDIES

CODE :20BH/GC/ES42

CREDIT : 2

L T P: 2 0 0

TOTAL TEACHING HOUR: 26

OBJECTIVES OF THE COURSE

- To create an awareness on current environmental issues
- To educate the students about conservation and management of natural resources
- To train the students to be eco sensitive

COURSE LEARNING OUTCOMES

On successful completion of the course, students will be able to

- Critically examine the of environmental issues
- Recognize the physical, chemical, and biological components of the earth's systems and show how they function
- Interact with the environment on both a personal and a social level
- Develop a better sense of not only individual organisms, but of the systems in which these organisms live

Unit 1

Introduction

(6 Hours)

- 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

Pollution and Socio Economic Aspects of the Environment

(10 Hours)

- 2.1 Types of Pollution – Air, Water, Solid Waste, Noise
- 2.2 Problems - Greenhouse 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 – Urbanisation – Poverty (as cause and result of pollution and degradation)
- 2.5 Technology: - Agriculture and Industry – Deforestation. Use, Misuse and Abuse of Tte Resources
- 2.6 Effects and Consequences Of Environmental Problems

Unit 3

Sustainable Development, Remedies And Policy Implications (10 Hours)

- 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

BOOKS FOR STUDY

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

BOOKS FOR REFERENCE

Ignacimuthu, S. *Environmental Awareness and Protection*. New Delhi: Phoenix, 1997.
Jadhav, H and. Bhosale V. M. *Environmental Protection and Laws*. New Delhi: Himalaya, 1995.
Mies, M. and V. Shiva. *Ecofeminism*. London: Zed Books, 1989.
Odum, E.P. *Fundamentals of Ecology*. U.S.A: W.B. Saunders Co. 1971.
Singh, H.R. *Environmental Biology*. (1st edition), New Delhi: S.Chand, 2005.

PATTERN OF EVALUATION (Totally Internal)

Continuous Assessment Test: **Total Marks: 25**
Objective Quiz

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086

B.COM: HONOURS DEGREE

(Effective from the academic year 2020-2021)

SYLLABUS

MANAGEMENT ACCOUNTING AND CONTROL

CODE:20BH/MC/MA54

CREDITS: 4

L T P: 4 1 0

TOTAL TEACHING HOURS: 65

OBJECTIVES OF THE COURSE

- To enable students to acquire knowledge and understanding of management accounting and control
- To help students acquire knowledge and understanding of concepts of strategic planning and control
- To familiarise students with the traditional and modern techniques of control

COURSE LEARNING OUTCOMES

On successful completion of the course, students will be able to

- Ability to analyse and critically discuss the reasons to and consequences of management accounting and control on various levels of analysis
- Understand the methods in management accounting and control
- Distinguish between levels of analysis for different variables, as well as independent and dependent variables in the models of analysis for problems regarding management control
- Identify and analyse problems and solutions in real-life situations

Unit 1 (10 hours)

Introduction to Management Accounting and Control

- 1.1 Management Accounting – Meaning, Objectives and Functions
- 1.2 Nature and Scope of Management Accounting
- 1.3 Difference between Cost and Management Accounting
- 1.4 Role of Management Accounting in Decision Making and Control

Unit 2 (15 hours)

Traditional and Modern Techniques of Control

2.1 An Overview of Traditional Techniques

- 2.1.1 Budgetary Control
- 2.1.2 Standard Costing
- 2.1.3 Financial Ratio Analysis
- 2.1.4 Internal Audit
- 2.1.5 Breakeven Analysis

2.2 Modern Techniques

- 2.2.1 Responsibility Accounting
- 2.2.2 Management Audit
- 2.2.3 PERT and CPM
- 2.2.4 Management Information System

Unit 3 (15 hours)

Managerial Decision Making and Control

- 3.1 Introduction - Decision making process
- 3.2 Differential analysis
- 3.3 Types of managerial decisions
- 3.4 Steps in decision making - Quantitative analysis and decision making

Unit 4 (15 Hours)

Trends in Management Accounting and Control

- 4.1 Inflation Accounting
- 4.2 Quality Costing
- 4.3 Human Resource Accounting
- 4.4 Value Added Accounting

Unit 5 (10 Hours)

Ethical Aspects of Management Accounting and Control

- 5.1 Stakeholder influence on organisation – Mendelow's matrix
- 5.2 Social and ethical issues impacting the strategy formulation
- 5.3 Environmental Management Accounting
- 5.4 Ethical Dilemmas in Management Accounting and Control
- 5.5 Case Study

BOOKS FOR STUDY

ACCA BPP Performance Management (PM)
Ved Prakash, Accounting for Managerial Decisions, Anmol Publications, 2005
Sanjay C.A., Advanced Management Accounting – Volume I & II, Aggarwal Pooja Law & Co., 1917

BOOKS FOR REFERENCE

ACCA Kaplan Performance Management (PM)
Tulsian P.C, Bharat Tulsian, Advanced Management Accounting, S.Chand, 2012
Norman B Macintosh, Paolo Quattrone, Management Accounting & Control System, John Wiley & Sons, 2010
Jerold Zimmermon, Accounting for decision making and control -10th edition, McGraw Hill, 2019
M.Y.Khan, P.R.Jain, Management Accounting -Text, Problems and cases, Tata McGraw Hill Education
Pillai R.S.N., Bagavathi, Management Accounting, S.Chand
Robert S.Kaplan, Anthony L. Atkinson, Advanced Management Accounting
B.Sarvana Prasath, *A Ready Referencer on Advanced Management Accounting*, Wolters Kluwer India Pvt Ltd., 2018

JOURNALS

Journal of Management Accounting Research.
Management Accountant Journal
Journal of Cost Accounting Research.

WEB RESOURCES

www.icsi.org

www.elsevier.com

PATTERN OF EVALUATION

Continuous Assessment Test Total Marks: 50 Duration: 90 mins.

Section A – 3 X 2 = 6 (No choice)

Section B – 3 X 8 = 24 (Answer any three out of 4)

Section C – 1 X 20 = 20 (Answer any one question out of 2)

Other Components: Total Marks: 50

Multiple choice questions / Case study / Assignments

END SEMESTER EXAMINATION Total Marks: 100 Duration: 3 hours.

Section A – 10 X 2 = 20 (10 questions – Two questions from each unit)

Section B – 5 X 8 = 40 (Answer any five questions out of seven questions – 2 questions each from units 2 & 3 and 1 question from the other units)

Section C – 2 X 20 = 40 (Answer any two questions out of four questions – Unit 2 case study compulsory and 1 question each from units 3, 4 & 5)

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086
B.COM DEGREE: HONOURS

SYLLABUS
(Effective from the academic year 2020 -2021)

CORPORATE ACCOUNTING

CODE: 20BH/MC/CG55

CREDITS: 5

L T P: 5 0 0

TOTAL TEACHING HOURS: 65

OBJECTIVES OF THE COURSE

- To expose students to the accounting practices of companies
- To familiarize students with the financial reporting framework
- To help students acquire knowledge of amalgamation, reconstruction and liquidation

COURSE LEARNING OUTCOMES

On successful completion of the course, students will be able to

- Develop an understanding of accounting for share capital and debentures
- Prepare financial statements of a company
- Acquire conceptual knowledge in the preparation of cash flow statements
- Analyse the reasons for consolidation of accounts

Unit 1 (11 Hours)

Accounting for Share Capital and Debentures

- 1.1 Introduction to Issue of Shares and Debentures
- 1.2 Issue of Rights and Bonus Shares
- 1.3 Redemption of Preference Shares, Redemption of Debentures: Sinking/Debenture Redemption Fund, Open Market Purchase and Conversion of Debentures
- 1.4 Relevant AS and IND-AS as Applicable

Unit 2 (14 Hours)

Financial Statements of a Company

- 2.1 Preparation of Financial Statement of Single Entity Joint Stock Companies as per Schedule III Part I & II (Division I in detail and Division II only on Overview)
- 2.2 Relevant AS and IND-AS as Applicable

Unit 3 (15 Hours)

Cash Flow Statements

- 3.1 Meaning – Importance
- 3.2 Preparation of a Cash Flow Statement in Accordance with Accounting Standard 3
- 3.3 Limitations of Cash Flow Statements
- 3.4 Relevant AS and IND-AS as Applicable

Unit 4 (15 Hours)

Amalgamation, Reconstruction and Liquidation of Companies

- 4.1 Concept of Purchase Consideration
- 4.2 Accounting for Amalgamation of Companies (Excluding Inter-Company Transactions and Holdings) and External Reconstruction
- 4.3 Accounting for Internal Reconstruction (Excluding Preparation of Scheme for Internal Reconstruction)
- 4.4 Accounting for Liquidation of Companies
- 4.5 Preparation of Statement of Affairs as per the format prescribed by the Act and Deficiency Account Relevant AS and IND-AS as applicable

Unit 5 (10 Hours)

Consolidation Accounts

- 5.1 Introduction to Consolidation – Subsidiaries, Associates, Parent, Goodwill, NCI, Impairment, Fair Value
- 5.2 Preparation of Workings for Consolidated Financial Statements – Group Structure, Fair Value of Assets, Goodwill, NCI, Share of Profits
- 5.3 Preparation of Consolidated Financial Statements for Subsidiaries – Full and Part Acquisition
- 5.4 Preparation of Consolidated Financial Statements for Associates
- 5.5 Case Study

BOOKS FOR STUDY

ACCA BPP Strategic Business Reporting (SBR)

Reddy, T.S. Murthy, A., *Corporate Accounting Vol II Revised*, Margham Publications, Chennai, Reprint 2016

Maheshwari, S.N., Maheshwari, Suneel K., and Maheshwari, Sharad K., *Corporate Accounting*, Vikas Publishing House, 2018

BOOKS FOR REFERENCE

ACCA Kaplan Strategic Business Reporting (SBR)

Goyal, V.K. and Goyal, Ruchi, *Corporate Accounting*, Prentice Hall Learning, 2012

Shukla, S.M. and Gupta, K.L., *Corporate Accounting*, Sahitya Bhawan Publications, 2018

Gupta, R.L. and Radhaswamy, M., *Corporate Accounting Vol. I and II*, Sultan Chand & Sons, 2013

Jain, S.P. Narang, K.L., *Advanced Accountancy Corporate Accounting (Part II)*, Kalyani Publishers, 2014

JOURNALS

Advances in Accounting

Journal of Finance

Indian Journal of Commerce

Journal of Corporate Accounting and Finance

WEB RESOURCES

www.icaai.org

www.emeraldgroupublishing.com

www.journals.elsevier.com

PATTERN OF EVALUATION

Continuous Assessment:

Total Marks: 50

Duration: 90Mins

Section A 3 x 2 = 6 (no choice)

Section B 3 x 8 = 24 (from a choice of four)

Section C 1 x 20 = 20 (from choice of two)

Other Components

Total Marks: 50

Quiz/Objective Test/Assignments

End Semester Examination:

Total Marks: 100

Duration: 3 Hours

Question Paper Pattern for Theory and Problems:

Units	Section A 10 x 2 = 20 Marks		Section B 5 x 8 = 40 Marks		Section C 2 x 20 = 40 Marks	
	Theory	Problem	Theory	Problem	Theory	Problem
1	1	1	-	2	-	1
2	1	1	-	1	-	-
3	1	1	-	1	-	1
4	1	1	-	2	-	1
5	1	1	-	1	-	1 – Case Study (Compulsory)
Total	5	5	-	7	-	4

STELLA MARIS COLLEGE (AUTONOMOUS) - 600 086

B.COM DEGREE: HONOURS

SYLLABUS

(Effective from the academic year 2020 -2021)

PERFORMANCE MANAGEMENT

CODE: 20BH/MC/PM54

CREDITS : 5

L T P : 4 1 0

TOTAL TEACHING HOURS: 65

OBJECTIVES OF THE COURSE

- To provide students with in-depth understanding of strategic performance measurement
- To sensitize students to divisional performance and transfer pricing issues
- To provide students with comprehensive knowledge of performance management strategies
- To equip students with critical understanding of corporate failure

COURSE LEARNING OUTCOMES

On successful completion of the course, students will be able to

- Apply appropriate strategic performance measurement techniques in evaluating and improving organisational performance
- Advise clients and senior management on strategic business performance evaluation and on recognising vulnerability to corporate failure
- Identify and analyze financial and non-financial indicators for quality control
- Display understanding of supply chain sourcing and coordination

Unit 1

Strategic Performance Measurement

(10 Hours)

- 1.1 Strategic Performance Measures in Private Sector
- 1.2 Different Measures of Performance
- 1.3 Indicators of Liquidity and Gearing
- 1.4 Use of Benchmarks in Assessing the Performance
- 1.5 Strategic Performance Measures in Not for Profit Sector

Unit 2

Divisional Performance and Transfer Pricing Issues

(12 Hours)

- 2.1. ROI, RI and Economic Value Added measures
- 2.2. Need for Separate Measures in respect of Managerial and Divisional Performance
- 2.3. Circumstances in which a Transfer Pricing Policy may be needed
- 2.4. Alternative Bases for Transfer Pricing

Unit 3

Non-Financial Performance Indicators and Quality Control (12 Hours)

- 3.1 Interaction of Non-Financial Indicators with Financial Performance Indicators
- 3.2 Significance and Difficulties of Non-Financial Performance Indicators
- 3.3 Japanese Business Practices and Management Accounting Techniques for Quality
- 3.4 Six Sigma as a Quality Improvement Method
- 3.5 Human Resource Management Issues – Remuneration and Rewards

Unit 4

Sourcing and Coordination in Supply Chain (15 Hours)

- 4.1. Role of Sourcing in Supply Chain- Supply Selection Assessment and Contracts
- 4.2. Source Planning and Analysis- Bull Whip Effect
- 4.3. Supply Chain Coordination- Effect of Lack of Coordination, Obstacles
- 4.4. Building Strategic Partnership and Trust within a Supply Chain
- 4.5. Case Study

Unit 5

Performance Evaluation and Corporate Failure (16 Hours)

- 5.1. Alternative Views of Performance Measurement and Management – Balanced Scorecard, Performance Pyramid, Fitzgerald and Moon, Activity-Based Management, Value-Based Management
- 5.2. Strategic Performance Issues in Complex Business Structures – Problems and Impact
- 5.3. Predicting and Preventing Corporate Failure - Z-scores and Argenti
- 5.4. Critique Quantitative and Qualitative Corporate Failure Prediction Models
- 5.5. Performance Improvement Strategies and Changes to Performance Management Systems
- 5.6. Case Study

BOOKS FOR STUDY

ACCA BPP Advanced Performance Management (APM)

Ravi M.Kishore, Strategic Performance Management, Taxmann, 2014

BOOKS FOR REFERENCE

ACCA Kaplan Advanced Performance Management (APM)

Joel D. Wisner G. Keong Keah Chaontan., *Principles of Supply Chain Management a balanced approach*,
3rd edition 2011.

Bhatia S.K., Performance Management : Concepts, Practices, and Strategies for organisation, Deep and Deep Publications, 2007

Robert Cardy, Brian Leonard, Performance Management: Concepts, Skills and Exercises, Routledge, 2014

JOURNALS

International Journal on Supply Chain Management

International Journal of Physical Distribution and Logistics management

WEB RESOURCES

www.esourcingforum.com

www.supplychaindigital.com

PATTERN OF ASSESSMENT

Continuous Assessment Test **Total Marks: 50**

Duration: 90 minutes.

Section A – $7 \times 2 = 14$ Marks (no choice)

Section B – $2 \times 8 = 16$ Marks (from a choice of three)

Section C – $1 \times 20 = 20$ Marks (from a choice of two)

Other Components **Total Marks: 50**

Seminar/Group Discussion/Assignments/Class Presentations

End Semester Examination **Total Marks: 100** **Duration: 3 hours.**

Section A – $10 \times 2 = 20$ (10 questions – Two questions from each unit)

Section B – $5 \times 8 = 40$ (Answer any five questions out of seven questions – 2 questions each from units 3 & 4 and 1 question from the other units)

Section C – $2 \times 20 = 40$ (Answer any two questions out of four questions – Unit 5 case study compulsory and 1 question each from units 2, 3 & 4)

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086

B.COM HONOURS DEGREE

SYLLABUS

(Effective from the academic year 2020 -2021)

BUSINESS POLICY AND ENVIRONMENT

CODE: 20BH/MC/BP54

CREDITS: 4

L T P: 4 0 0

TOTAL TEACHING HOURS: 52

OBJECTIVES OF THE COURSE

- To familiarise students with the fundamental concepts in business policies
- To equip students with skills for decision making
- To provide the students an understanding of business continuity plan
- To sensitize students to the business environment and culture

COURSE LEARNING OUTCOMES

On successful completion of the course, students will be able to

- Comprehend business policies
- Describe the impact of business policy on decision making
- Demonstrate understanding of the business environment
- Explain the importance of understanding organisational culture for better performance

Unit 1 (10 hours)

Business Policies

- 1.1 Introduction
- 1.2 Overview - Importance of Business Policies
- 1.3 Definitions of Policy, Procedures, Process and Programmes
- 1.4 Types of Policies, Business Policy Statements

Unit 2 (12 hours)

Business Policy and Decision Making

- 2.1 Factors Considered Before Framing Business Policies
- 2.2 Steps Involved in Framing Business Policies
- 2.3 Policy Cycle and its Stages - Implementation of Policy Change
- 2.4 Role of Policies in Strategic Management
- 2.5 Business Policy and Decision Making

Unit 3 (10 hours)

Business Continuity Plan

- 3.1 Introduction
- 3.2 Concepts of Business Continuity Plan (BCP)
- 3.3 Relevance and Importance of BCP
- 3.4 Steps in Business Continuity Plan - Business Impact Areas
- 3.5 BCP and its Influence on Strategic Management and Policy Making
- 3.6 Contingency Planning
- 3.7 Case Study

Unit 4 (10 hours)

Business Environment

- 4.1 Introduction – Nature and Significance
- 4.2 Elements of Environment – Internal and External
- 4.3 Changing Dimensions of Business Environment
- 4.4 Environmental Scanning - Techniques

Unit 5 (10 hours)

Culture in an Organisation

- 5.1 Meaning and Need of Business Culture
- 5.2 Theories on Culture - Schein's Theory on Culture, Handy's Cultural Types, Hofstede's National Cultural Differences
- 5.3 Cultural Web

BOOKS FOR STUDY

ACCA BPP Strategic Business Leader (SBL)
Joseph R, Business Policy and Environment, STM Traders Pvt.Ltd, 2006
Karnataka Open University, Business Policy and Environment, KSOU, 2018

BOOKS FOR REFERENCE

ACCA Kaplan Strategic Business Leader (SBL)
Nitin Balwani, Strategic Management and Business Policy, Excel Books, 2002
Sharma, J. P. *Corporate Governance Business Ethics & CSR*. New Delhi: Ane Books 2018
Mishra P.K., Sukul Lomash, Business Policy and Strategic Management, Vikas Publishing, 2003
Michael V.P., Business Policy and Environment, S, Chand, 2010
Aswathappa K., Essentials of Business Environment, Himalaya Publishing House, 2014

JOURNALS

Business and Professional Ethics Journal
The International Journal of Corporate Social Responsibility (JCSR)
International Journal of Corporate Governance (IJCG)
Student Accountant

WEBSITES

www.tutorialspoint.com
managementhelp.org/businessethics/index
www.bigcommerce.com
www.accaglobal.com

PATTERN OF ASSESSMENT

Continuous Assessment:	Total Marks: 50	Duration: 90 mins.
Section A – 7 x 2 = 14 Marks (no choice)		
Section B – 2 x 8 = 16 Marks (from a choice of three)		
Section C – 1 x 20 = 20 Marks (from a choice of two)		

Other Components	Total Marks: 50
Seminar/ Assignments/ Class Presentations	

End Semester Examination**Total Marks: 100****Duration: 3 hours.**

Section A – $10 \times 2 = 20$ (10 questions – Two questions from each unit)

Section B – $5 \times 8 = 40$ (Answer any five questions out of seven questions – 2 questions each from units 4 & 5 and 1 question from the other units)

Section C – $2 \times 20 = 40$ (Answer any two questions out of four questions – Unit 3 case study compulsory and 1 question each from units 1,2 & 4)

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI -600086
B.COM DEGREE (HONOURS)

SYLLABUS
(Effective from the academic year 2020-2021)

RESEARCH METHODOLOGY

CREDITS: 4
LTP: 4 0 0

CODE: 20BH/MC/RM54

TOTAL TEACHING HOURS: 52

OBJECTIVES OF THE COURSE

- To familiarise with the research methods and techniques
- To acquaint the students with the process and techniques of conducting research
- To familiarise students with the techniques of data collection, analysis of data and interpretation

COURSE LEARNING OUTCOMES

On successful completion of the course, student will be able to

- Analyse quantitative and qualitative data
- Frame research questions to meet the research objectives
- Construct and document an appropriate research design
- Discuss limitations and potential contribution to theory and practice of research

Unit 1 (10 Hours)

Introduction

- 1.1 Research – Meaning - Definition – Characteristics – Purpose – Types – Significance
- 1.2 Attributes of a Good Research and a Good Researcher
- 1.3 Business Research- Research and Business Decisions
- 1.4 Ethics in research - Scope of Research in Business and Commerce – Research in India
- 1.5 Formulation of Research Problem – Criteria, Sources, Selection of Research Problem

Unit 2 (10 Hours)

Literature Review and Research Design

- 2.1 Literature Review
 - 2.1.1 Sources – Library Usage
 - 2.1.2 Different Types of Literature Review - Process of Literature Review
 - 2.1.3 Different Formats of presenting Literature Review
 - 2.1.4 Identification of Research Gap – Softwares Available for Literature Review and Citation - APA 6th Edition Formats
- 2.2 Research Design
 - 2.2.1 Meaning – Characteristics – Importance
 - 2.2.2 Types of Variables
 - 2.2.3 Classification of Research Design

Unit 3 (8 Hours)

Sampling Techniques and Data Collection

3.1 Sampling Techniques

- 3.1.1 Probability and Non-Probability Sampling
- 3.1.2 Sampling and non-sampling errors
- 3.1.3 Calculation of Sample Size

3.2 Sources of Data

- 3.2.1 Primary Data – Interview, Questionnaire, Schedule, Observation, Case Study
- 3.2.2 Secondary Data – Sources, Collection, Organisation and Evaluation

Unit 4 (12 Hours)

Data Analysis and Interpretation

- 4.1 Introduction to Data Processing
- 4.2 Methods of Data Processing – Editing, Coding, Classification, Tabulation, Pictorial and Graphical Representation
- 4.3 Data Analysis – Factors Influencing Data Analysis – Tools for Data Analysis
- 4.4 Interpretation of the Outputs
- 4.5 Case Study

Unit 5 (12 Hours)

Report Writing

- 5.1 Research Reports – Meaning, Importance
- 5.2 Layout of the Research Report
- 5.3 Types of Reports

BOOK FOR STUDY

Kothari, C.R . *Research Methodology- Methods and Techniques*, New Delhi: New Age International Publishers, 2014.

BOOKS FOR REFERENCE

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

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

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

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

JOURNALS

Journal of Indian Business research

Asia Pacific Journal of management research and innovation

WEB RESOURCES

www.emerald group publishing.com

www.spss-tutorials.com

www.spsstools.net

PATTERN OF ASSESSMENT

Continuous Assessment:

Section A - 3x10 = 30 Marks

Section B - 1x20 = 20 Marks

Total Marks: 50

Answer Any Three (from a choice of Four)

Answer any One (from a choice of Two)

Duration: 90 mins

Other Components

Total Marks: 50

A project on application of statistical tools 30 Marks

Assignment 10 Marks

Problem solving 10 Marks

End Semester Examination:

Total Marks: 100

Duration: 3 Hours

Question Paper Pattern for Theory and Problems:

Units	Section A 10 x 2 = 20 Marks		Section B 5 x 8 = 40 Marks		Section C 2 x 20 = 40 Marks	
	Theory	Problem	Theory	Problem	Theory	Problem
1	2		1	-	1	-
2	2		2	-	1	-
3	2		2	-	-	-
4	1	2	1	1	-	1 – Case Study (Compulsory)
5	1		1	-	1	-
Total	8	2	7	1	3	1

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086

**B.COM. DEGREE: HONOURS
SYLLABUS**

**(Effective from the academic year 2020 -2021)
STRATEGIC MANAGEMENT DYNAMICS**

CODE:20BH/MC/SD54

CREDITS : 4

L T P : 4 0 0

TOTAL TEACHING HOURS: 52

OBJECTIVES OF THE COURSE

- To enable the students to understand the implementation and evaluation of strategic options and actions
- To acquaint students with the concept of business success through innovative thinking, applying best in class strategies and disruptive technologies in the management of change
- To provide students with techniques to analyse the business strategies and their impact on business performance

COURSE LEARNING OUTCOMES

On successful completion of the course, students will be able to

- Demonstrate understanding of a strategic plan for the organisation
- Assess effectiveness of organisational processes and suggest improvements
- Explain the importance of talent management for business success
- Develop and manage business projects understanding the constraints and implications

Unit 1 (10 hours)

Strategic Analysis - External

- 1.1 Nature of Strategy and Strategic Decisions
- 1.2 Johnson, Scholes and Whittington Model for Defining Elements of Strategic Management
- 1.3 Environmental Issues – PESTEL, Strategic Drift, Key Drivers for Change, Porter's Diamond
- 1.4 Competitive Forces - Porter's Five Forces Framework, Market Segmentation, Porter's Value Chain, Value Networks, SWOT Analysis

Unit 2 (10 hours)

Strategic Analysis - Internal

- 2.1 Internal Resources, Capabilities and Competences of an Organisation
- 2.2 Sustaining Competitive Advantage
- 2.3 Contribution of Organisational Knowledge to the Strategic Capability

Unit 3 (12 Hours)

Strategic Choice

- 3.1 Suitability, Feasibility and Acceptability
- 3.2 Price Based Strategies – 7Ps
- 3.3 Boston Consulting Group (BCG) and Public Sector Matrix Portfolio Models, Ansoff Matrix
- 3.4 Business Growth - Internal Development, or Business Combinations, Strategic Alliances and Partnering
- 3.5 Case Study

Unit 4 (10 Hours)
Strategic Action

- 4.1 Implementing Strategic Plan
- 4.2 Aspects of the Change Management Process – Challenges in Change Management Process
- 4.3 Business Change Life Cycle
- 4.4 Harmon's Process-Strategy Matrix
- 4.5 Improving Processes in Organisation

Unit 5 (10 Hours)
Role of Technology in developing Strategic Alternatives

- 5.1 Mobile and Cloud Technology – Benefits and Challenges
- 5.2 Big Data and Data Analytics for Strategy Development
- 5.3 Data Analytics for Product Development, Marketing and Pricing
- 5.4 Value Chain of E-Business
- 5.5 Information Technology Systems Security and Control

BOOKS FOR STUDY

ACCA BPP Strategic Business Leader (SBL)
Srinivasan R, Strategic Management, PHI

BOOKS FOR REFERENCE

ACCA Kaplan Strategic Business Leader (SBL)
Azhar Kazmi, Strategic Management & Business Policy, Tata Mc Graw Hill
Fred R David, Strategic Management Concepts & Cases, Pearson Education

JOURNALS

Journal of International Trade Law and Policy
International Journal of Trade and Global Market
International Trade Journal

WEB RESOURCES

<https://www.business.gov.in>
<https://www.cdslindia.com>
<https://www.geebeevee.org>
[https:// www.mca.gov.in](https://www.mca.gov.in)

PATTERN OF ASSESSMENT

Continuous Assessment: **Total Marks:50** **Duration: 90 mins.**

Section A – 7 x 2 = 14 Marks (no choice)
Section B – 2 x 8 = 16 Marks (from a choice of three)
Section C – 1 x 20 = 20 Marks (from a choice of two)

Other Components **Total Marks: 50**

Seminars /Quiz / Group discussion / Assignments / Class Presentation / Objective test /
Case Study Method / Video Making

End Semester Examination **Total Marks: 100** **Duration: 3 hours.**

Section A – 10 X 2 = 20 (10 questions – Two questions from each unit)
Section B – 5 X 8 = 40 (Answer any five questions out of seven questions – 2 questions each from units 1 & 2 and 1 question from the other units)
Section C – 2 X 20 = 40 (Answer any two questions out of four questions – Unit 3 case study compulsory and 1 question each from units 2, 3 & 4)

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086

B.COM. DEGREE: HONOURS

SYLLABUS

(Effective from the academic year 2020-2021)

CORPORATE COMMUNICATION

CODE: 20BH/SS/CC50

CREDITS: 0

L T P: 2 0 0

TOTAL TEACHING HOURS: 26

OBJECTIVES OF THE COURSE

- To bring out the importance of communication in an organisation
- To identify the components which make an effective communication
- To evolve strategies for projecting a consistent image of an organisation and its personnel

COURSE LEARNING OUTCOMES

On successful completion of the course, student will be able to

- Apply theories and concepts of corporate communication
- Comprehend the different models of communication
- Undertake media research
- Explain the process of effective communication

Unit 1

Introduction

(10 hours)

- 1.1 Conceptualising communication
- 1.2 Models of communication – Classical, Intermediary, Interactive and Transactional models
- 1.3 Theories and Ideologies of mass communication

Unit 2

(6 hours)

Media Research

- 2.1 Research Concept, Elements, Design and Methods
- 2.2 Sampling Techniques
- 2.3 Qualitative and Quantitative media research methods

Unit 3

(10 hours)

3.1 Internal Communication

- 3.1.1 Importance of Communication
- 3.1.2 Methods of Internal Communication
- 3.1.3 Elements and Process of Effective Communication

3.2 Customer Communication

- 3.2.1 Development of Marketing Strategies
- 3.2.2 Evaluation of External Stakeholders
- 3.2.3 Design and Delivering News Team Report

BOOKS FOR STUDY

Cornelissen Joep, *Corporate Communication A Guide to Theory and Practice*, 3rd Edition, Sage Publications

Argenti Paul A, *Strategic Corporate Communication*, Tata Mcgraw Hill

BOOKS FOR REFERENCE

Argenti Paul & Forman Janis, *The Power of Corporate Communication*, Tata Mcgraw Hill

Sabath, Ann Marie, *International Business Etiquette*, Career Press

JOURNALS

SAGE Journals

Research Gate

WEB RESOURCES

www.moocs-list.com

www.nptel.ac.in

PATTERN OF ASSESSMENT

Continuous Assessment Test: Total Marks: 50

Duration: 90 minutes

Section A –10 x 2 = 20 Marks (no choice)

Section B – 6 x 5 =30 Marks (from a choice of eight)

Other Components:

Total Marks: 50

Quiz/Group discussion/Assignments/Class Presentation/Objective Test

No End-Semester Examination

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086
B.COM HONOURS DEGREE

SYLLABUS
(Effective from the academic year 2020 -2021)

INVESTMENT ANALYSIS AND APPRAISAL

CODE: 20BH/MC/IA64

CREDITS: 4

L T P: 4 1 0

TOTAL TEACHING HOURS: 65

OBJECTIVES OF THE COURSE

- To provide a conceptual framework for analysis from an investor's perspective of maximizing return on investment
- To sensitize students to the role and responsibility of the senior financial executive
- To acquaint students with how to evaluate potential investment decisions and assessing their financial and strategic consequences, both domestically and internationally

COURSE LEARNING OUTCOMES

On successful completion of the course, students will be able to

- Understand the Return and Risk associated with investment opportunities
- Apply tools and techniques of securities selection
- Prepare Efficient Portfolios
- Make good model for fund management

Unit 1 (15 hours)

Investment Analysis

- 1.1 Fundamental Analysis - EIC Framework
- 1.2 Economic Analysis: Leading Lagging and Coincident Macro-Economic Indicators, Expected Direction of Movement of Stock Prices with Macroeconomic Variables in the Indian Context
- 1.3 Industry Analysis: Stages of Life Cycle, Porter's Five Forces Model, Strength Weakness Opportunity Threat (SWOT) Analysis - Financial Analysis of an Industry
- 1.4 Company Analysis to Financial Strategies – Investment, Financing and Dividends

Unit 2 (15 hours)

Share Valuation

- 2.1 Dividend Discount Models - No Growth, Constant Growth, Two Stage Growth Model, Multiple Stages
- 2.2 Relative Valuation Models Using P/E Ratio, Book Value to Market Value
- 2.3 Technical Analysis: Meaning, Assumptions, Difference between Technical and Fundamental Analysis
 - 2.3.1 Price Indicators- Dow Theory, Advances and Declines, New Highs and Lows - Circuit Filters
 - 2.3.2 Volume Indicators - Dow Theory, Small Investor Volumes
 - 2.3.3 Other Indicators - Futures, Institutional Activity

Unit 3 (12 hours)

Portfolio Analysis

- 3.1 Portfolio Risk and Return
- 3.2 Markowitz Portfolio Model - Risk and Return for 2 and 3 Asset Portfolios – Concept of Efficient Frontier and Optimum Portfolio
- 3.3 Market Model: Concept of Beta Systematic and Unsystematic Risk
- 3.4 Investor Risk and Return Preferences - Indifference curves and the efficient frontier

Unit 4 (11 hours)

Investment appraisal Techniques

- 4.1 Discounted cash flow techniques – NPV with inflation, taxation, capital rationing, Probability analysis and sensitivity analysis, Risk adjusted discount rates
- 4.2 Monte Carlo simulation, IRR, MIRR, Macaulay duration
- 4.3 Adjusted Present Value
- 4.4 International NPV
- 4.5 Islamic Finance

Unit 5 (12 hours)

Risk and Return

- 5.1 Concept of Returns - Application of Standard Deviation, Coefficient of Variation, Beta, Alpha
- 5.2 Bonds - Present Value of a Bond, Yield to Maturity, Yield to Call, Yield to Put, Systematic Risk, Price Risk, Interest Rate Risk, Default Risk
- 5.3 Yield Curve and Theories regarding Shape of Yield Curve
- 5.4 Unsystematic Risk and Non-Risk Factors that influence Yields
- 5.5 Duration and Modified Duration, Immunization of a Bond Portfolio

BOOKS FOR STUDY

ACCA BPP Advanced Financial Management (AFM)

Sundaram and Das, *Derivatives Principles and Practice*, 2nd Edition, McGraw-Hill Irwin, 2015

Hull, John C., *Options, Futures, and Derivative Securities*, 9th Edition, Prentice-Hall, 2014

BOOKS FOR REFERENCE

ACCA Kaplan Advanced Financial Management (AFM)

Hull, John C. ,*Fundamentals of Futures and Options Markets*, Eighth Edition, Prentice Hall

Stulz, Rene M., *Risk Management & Derivatives*, Cengage Publications

Srivastava, Rajiv, *Derivatives & Risk Management*., 4th Edition, Oxford Publication House

JOURNALS

Journal of Derivatives

International Journal of Financial Markets and Derivatives

Journal of Derivatives Accounting

WEB RESOURCES

www.finra.com

www.nse-india.com

www.efinancemanagement.com

www.accaglobal.com

www.capital-investment.co.uk

PATTERN OF ASSESSMENT**Continuous Assessment****Total Marks: 50****Duration: 90 mins**Section A - $3 \times 2 = 6$ (no choice)Section B - $3 \times 8 = 24$ (from a choice of four questions)Section C - $1 \times 20 = 20$ (from choice of two questions)**Other Components****Total Marks: 50**

Seminar/Problem Solving/Quiz/Objective Test

END SEMESTER EXAMINATION Total Marks: 100**Duration: 3 hours.**

Question Paper Pattern for Theory and Problems:

Units	Section A 10 x 2 = 20 Marks		Section B 5 x 8 = 40 Marks		Section C 2 x 20 = 40 Marks	
	Theory	Problem	Theory	Problem	Theory	Problem
1	1	1	1	-	1	-
2	1	1	-	1	1	-
3	1	1	1	1	-	1 – *Case Study (Compulsory)
4	1	1	-	1	-	1
5	1	1	1	2	-	-
Total	5	5	3	5	3	4

*Case Study could be a combination of Unit 3 & Unit 5

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086
B.COM DEGREE: HONOURS

SYLLABUS
(Effective from the academic year 2020 -2021)

INDIRECT TAXATION

CODE: 20BH/MC/IT64

CREDITS: 4

L T P: 4 0 0

TOTAL TEACHING HOURS: 52

OBJECTIVES OF THE COURSE

- To help students develop conceptual understanding of GST law
- To provide students with working knowledge of the provisions of Customs Duty
- To familiarise students with the returns associated with GST

COURSE LEARNING OUTCOMES

On successful completion of the course, students will be able to

- Understand the levy and collection of customs duty
- Comprehend the levy and collection of GST
- Prepare GST returns
- Understand GST administration

Unit 1 (10 hours)

Customs Duty

- 1.1 Definition and Basic Concepts in Customs Duty
- 1.2 Levy, Collection and Exemptions of Customs Duty
- 1.3 Demand of Duties and Refund, Duty Drawback

Unit 2 (12 hours)

Goods and Services Tax - Introduction

- 2.1 CGST, IGST & SGST/UGST
- 2.2 Concept of Destination Based Consumption Tax, IGST Model, Input Tax Credit

Unit 3 (10 hours)

Goods and Services Tax – Levy and Collection

- 3.1 Levy of GST, Registration of Dealers, E-Way Bills
- 3.2 Supply – Meaning and Scope, Place of Supply, Time of Supply, Valuation

Unit 4 (10 hours)

Goods and Services Tax - Administration

- 4.1 GSTN – Overview of Technology Framework Enabling GST
- 4.2 GST Council

Unit 5 (10 hours)

Goods and Services Tax - Documentation

- 5.1 GST Records and Returns- Tax Invoice Rules, Filing of Returns
- 5.2 Types of Returns, Matching of Input Tax Credit
- 5.3 Case Study

BOOKS FOR STUDY

Chaudhary, Vashistha, Dalmia, Ashu and Girdharwal, Shaifaly, *GST- A Practical Approach*, New Delhi: Taxmann Publications

Sareen, V.K., Sharma, Ajay, *GST Goods and Service Tax*, Kalyani Publishers

BOOKS FOR REFERENCE

Datey, V.S., *GST Ready Reckoner*, New Delhi: Taxmann Publications

Singhania, Vinod K., Singhania, Monica, *Students' Guide to Income Tax*, New Delhi: Taxmann Publications

JOURNALS

Journal of Corporate Taxation

Goods & Services Tax Cases and Corporate Professionals Today

Income Tax Tribunal Decisions and Taxman

WEB RESOURCES

www.icaai.org

www.icsi.edu

www.taxjournal.com

www.taxlawsonline.com

PATTERN OF ASSESSMENT

Continuous Assessment

Total Marks: 50

Duration: 90 mins

Section A - 3 x 2 = 6 (no choice)

Section B - 3 x 8 = 24 (from a choice of four questions)

Section C - 1 x 20 = 20 (from choice of two questions)

Other Components

Total Marks: 50

Seminar/Problem Solving/Quiz/Objective Test

END SEMESTER EXAMINATION Total Marks: 100 Duration: 3 hours.

Section A – 10 X 2 = 20 (10 questions – Two questions from each unit)

Section B – 5 X 8 = 40 (Answer any five questions out of seven questions – 2 questions each from units 1 & 3 and 1 question from the other units)

Section C – 2 X 20 = 40 (Answer any two questions out of four questions – Unit 5 case study compulsory and 1 question each from units 2, 3 & 4)

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086
B. COM DEGREE: HONOURS

SYLLABUS
(Effective from the academic year 2020 -2021)

CORPORATE REPORTING

CODE : 20BH/MC/CR64

CREDITS : 4

L T P : 4 1 0

TOTAL TEACHING HOURS: 65

OBJECTIVES OF THE COURSE

- To evaluate the appropriateness of the financial reporting framework and accounting regulation
- To acquaint students with the changes in accounting regulations
- To familiarise students with reporting of financial performance

COURSE LEARNING OUTCOMES

On successful completion of the course, the students will be able to

- Comprehend the elements of financial statements
- Understand the financial reporting framework
- Communicate the impact of changes and potential changes in accounting regulation on financial reporting
- Apply ethical and professional principles with respect to reporting

Unit 1 (14 Hours)

Financial Reporting Framework

- 1.1 Importance of the Conceptual Framework
- 1.2 Objectives of Financial Reporting
- 1.3 Roles of Prudence and Substance Over Form
- 1.4 Elements of Financial Statements

Unit 2 (11 Hours)

Preparation of Financial Statements

- 2.1 Preparation of Single Entity Financial Statements
- 2.2 Introduction to Consolidation – Subsidiaries, Associates, Parent, Goodwill, NCI, Impairment, Fair Value
- 2.3 Preparation of Workings for Consolidated Financial Statements – Group Structure, Fair Value of Assets, Goodwill, NCI, Share of Profits
- 2.4 Preparation of Consolidated Financial Statements for Subsidiaries – Full and Part Acquisition
- 2.5 Preparation of Consolidated Financial Statements for Associates

Unit 3 (15 Hours)

Reporting of Financial Performance - I

- 3.1 Revenue – Recognition, Five Step Model, Measurement of Obligations
- 3.2 Non-Current Assets – Recognition, Derecognition, Classification, Measurement, Impairment, Revaluation, Borrowing Costs

- 3.3 Investment Properties - Recognition, Derecognition, Classification, Measurement
- 3.4 Intangible Assets - Recognition, Derecognition, Classification, Measurement
- 3.5 Income Taxes - Recognition, Classification (Current and Deferred), Measurement

Unit 4 (15 Hours)

Reporting Of Financial Performance - II

- 4.1 Financial Instruments - Recognition, Derecognition, Classification, Measurement, Derivatives, Hedge Accounting, Credit Risk, Credit Impairment
- 4.2 Leases - Recognition, Derecognition, Classification, Measurement, Sale and Leaseback
- 4.3 Employee Benefits - Recognition, Derecognition, Classification, Measurement
- 4.4 Provisions, Contingencies and Events after the Reporting Date
- 4.5 Share Based Payment, Fair Value Measurement

Unit 5 (10 Hours)

Reporting Issues

- 5.1 Reporting Requirements of Small and Medium-sized Entities
- 5.2 Reporting Issues – Government Assistance, Biological Assets, Interim Reports
- 5.3 Change in Accounting Policies and Estimates
- 5.4 Case Study

BOOKS FOR STUDY

ACCA BPP Strategic Business Reporting (SBR)
 Asish K.Bhattacharya, Corporate Financial Reporting, Prentice Hall Learning
 Tulsian P.C., Bharat Tulsian, Corporate Financial Reporting, S, Chand

BOOKS FOR REFERENCE

ACCA Kaplan Strategic Business Reporting (SBR)
 Asish K. Bhattacharya, Corporate Financial Reporting, Prentice Hall Learning, 2012
 David Young, Jacob Comen, Corporate Financial Reporting and Analysis, Wiley, 2012
 Chatterjee B.D., Corporate Financial Reporting, Taxmann, 2019
 Jain, S.P. Narang, K.L, *Advanced Accountancy Corporate Accounting (Part II)*, Kalyani Publishers, 2014

JOURNALS

Advances in Accounting
 Journal of Finance
 Indian Journal of Commerce
 Journal of Corporate Accounting and Finance

WEB RESOURCES

www.integratedreporting.org
www.corporatereportingdialogue.com
www.financialexecutive.org

PATTERN OF ASSESSMENT

Continuous Assessment:

Total Marks: 50

Duration: 90 mins

Section A – $7 \times 2 = 14$ Marks (no choice)

Section B – $2 \times 8 = 16$ Marks (from a choice of three)

Section C – $1 \times 20 = 20$ Marks (from a choice of two)

Other Components:

Total Marks: 50

Seminar/Group Discussion/Assignments

End Semester Examination Total Marks: 100

Duration: 3 hours

Section A – $10 \times 2 = 20$ (10 questions – Two questions from each unit)

Section B – $5 \times 8 = 40$ (Answer any five questions out of seven questions – 2 questions each from units 2 & 3 and 1 question from the other units)

Section C – $2 \times 20 = 40$ (Answer any two questions out of four questions – Unit 5 case study compulsory and 1 question each from units 2, 4 & 5)

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086
B.COM DEGREE: HONOURS

SYLLABUS
(Effective from the academic year 2020 -2021)

BUSINESS VALUATION AND RESTRUCTURING

CODE: 20BH/MC/BV65

CREDITS: 5

L T P: 5 0 0

TOTAL TEACHING HOURS: 65

OBJECTIVES OF THE COURSE

- To expose students to the business valuation techniques
- To acquaint students with the types of mergers and acquisitions
- To equip students with the ability to understand corporate reconstruction

COURSE LEARNING OUTCOMES

On successful completion of the course, the students will be able to

- Develop an understanding of business valuation
- Understand the different types of mergers and acquisitions
- Develop a plan to reorganise a business
- Determine the worth of a business using different valuation techniques

Unit 1 (15 hours)

Business Valuation

1.1 Introduction - Purpose and Importance of Valuation

1.2 Business Valuation Techniques

1.2.1 Income Approaches – DDM, FCFE, FCFF, Residual Income

1.2.2 Market Multiples – P/E, P/BV, P/S, P/CF, EV/EBITDA

1.2.3 Asset Based

1.3 Overvaluation

1.4 Models of Valuation – Book Value, Market based, Cash Flow

1.5 Procedure for Valuing High Growth Start Ups

1.6 Methods of Valuation - Risk-Adjusted Cost of Capital, Adjusted Net Present Values and Changing Price Earnings Multipliers

Unit 2 (10 hours)

Mergers and Acquisitions

2.1 Rationale for Mergers and Acquisitions

2.2 Types of Mergers and Acquisitions

2.2.1 Mergers – Negotiations, Proxy

2.2.2 Acquisition of Stock – Cash, Swap

2.2.3 Acquisition of Assets

2.3 Takeover Bid Process, M & A Cycle and the Success of M&As

2.4 Sources of Finance for Acquisitions and Mergers

Unit 3 (15 hours)

Valuation and the Use of Free Cash Flows

- 3.1 Asset Based, Income Based and Cash Flow Based Models to Value Equity
- 3.2 Forecasting an Organisation's Free Cash Flows
- 3.3 BSOP Model – Option Value, Underlying Assumptions, Structure, Application and Limitations
- 3.4 Case Study

Unit 4 (15 hours)

Corporate Reconstruction

- 4.1 Reconstruction Scheme – Need, Response
- 4.2 Strategies for Unbundling Parts of a Quoted Company – Benefits and Risks
- 4.3 Financial Issues relating to a Management Buy-out and Buy-in

Unit 5 (10 Hours)

Sources of Finance

- 5.1 Different Sources of Finance, Characteristics of Different Types of Long Term Debt and Equity Finance, Method of Raising Long Term Finance
- 5.2 Different Sources of Short- Term Finance
- 5.3 Internal Fund as a Source of Finance
- 5.4 International Sources of Finance
- 5.5 Other Sources of Finance- Sale and Lease Back, Convertible Debt, Venture Capital, Grants etc.
- 5.6 Lease Financing - Concept and Classification, Significance and Limitations, Financial Evaluation of Leasing Decision

BOOKS FOR STUDY

ACCA BPP Advanced Financial Management (AFM)

Anoop Jain, Corporate Restructuring, Valuation and Insolvency, A.J. Publications, 2019

BOOKS FOR REFERENCE

Malcolm Howard, Accounting and Business Valuation Methods, CIMA Publishing, 2007

Rabi Narayan Kar Minakshi, Mergers, Acquisitions and Corporate Restructuring strategies and practises, Taxmann, 2017

Sangeet Kadia, Corporate Restructuring, Valuation and Insolvency, Pooja law Publishing House, 2015

WEB RESOURCES

www.rbsa.com

www.icsi.edu

www.valuationresearch.com

www.aira.org

PATTERN OF ASSESSMENT**Continuous Assessment****Total Marks: 50****Duration: 90 mins**Section A - $3 \times 2 = 6$ (no choice)Section B - $3 \times 8 = 24$ (from a choice of four questions)Section C - $1 \times 20 = 20$ (from choice of two questions)**Other Components****Total Marks: 50**

Seminar/Problem Solving/Quiz/Objective Test

End Semester Examination**Total Marks: 100****Duration: 3 hours.**Section A – $10 \times 2 = 20$ (10 questions – Two questions from each unit)Section B – $5 \times 8 = 40$ (Answer any five questions out of seven questions – 2 questions each from units 1 & 3 and 1 question from the other units)Section C – $2 \times 20 = 40$ (Answer any two questions out of four questions – Unit 5 case study compulsory and 1 question each from units 2,3 & 4)

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086

B.COM DEGREE: HONOURS

SYLLABUS

(Effective from the academic year 2020 – 2021)

ENTREPRENEURSHIP

CODE: 20BH/MC/EP64

CREDITS :4

L T P : 4 0 0

TOTAL TEACHING HOURS: 52

OBJECTIVES OF THE COURSE

- To provide comprehensive knowledge on the various aspects related to entrepreneurial development.
- To familiarise students with the practical knowledge of establishing a business
- To enable students to understand the issues and challenges of women entrepreneurs

COURSE LEARNING OUTCOMES

On successful completion of the course, the students will be able to

- Develop an understanding of small scale enterprises
- Prepare a business plan to start an enterprise
- Comprehend the financial and non-financial assistance available to entrepreneurs
- Identify personal attributes that enable best use of entrepreneurial opportunities

Unit 1 (10 Hours)

Introduction

- 1.1 Introduction to Entrepreneur, Entrepreneurship and Enterprise
- 1.2 Importance and Relevance of Entrepreneur
- 1.3 Factors influencing Entrepreneurship Development
- 1.4 Pros and Cons of being an Entrepreneur
- 1.5 Women Entrepreneurs – Problems and Promotion
- 1.6 Characteristics of Successful Entrepreneur

Unit 2 (12 Hours)

Small Scale Enterprises

- 2.1 Small Scale Industries, Tiny Industries, Ancillary Industries, Cottage Industries
- 2.2 Product Range, Capital Investment, Ownership Patterns
- 2.3 Importance and Role played by SSE in the Development of the Indian Economy
- 2.4 Problems Faced by SSEs – Steps Taken to Solve the Problems – Policies
Governing SSEs
- 2.5 Sickness in SSEs – Meaning and Definition of a Sick Industry, Causes of
Industrial Sickness, Preventive and Remedial Measures for Sick Industries
- 2.6 Case Study

- Unit 3** **(10 Hours)**
Starting a Small Business
3.1 Scanning the Environment for Opportunities
3.2 Evaluation of Alternatives and Selection based on Personal Competencies
3.3 Steps Involved in Starting a Business Venture – Location, Clearances and Permits Required, Formalities, Licensing and Registration Procedure, Assessment of the Market for the Proposed Project, Importance of Financial, Technical and Social Feasibility of the Project
- Unit 4** **(10 Hours)**
Business Plan
4.1 Meaning and Importance of Business Plan
4.2 Preparation of Business Plan
4.3 Format of Business Plan
4.4 Various Aspects of Business Plan – Financial, Technical, Social, Marketing and Human Resource
4.5 Precautions to be taken while preparing a Business Plan
- Unit 5** **(10 Hours)**
Institutional Assistance to Small Scale Enterprises
5.1 Financial Assistance through SFCs, SIDBI, KSIDC, KSSIC, IFCI and Commercial Banks
5.2 Non-Financial Assistance from DIC, SISI, EDI, SIDO, AWAKE, TCO, TECKSOK, KVIC
5.3 Micro Finance and SHGs
5.4 Financial Incentives for SSIs and Tax Concessions
5.5 Assistance for Obtaining Raw Material, Machinery, Land and Building and Technical Assistance
5.6 Industrial Estates – Roles and Types

BOOKS FOR STUDY

S.S.Khanka, Entrepreneurial Development, S. Chand & Co, New Delhi, 1997

REFERENCES BOOKS

Charantimath, Entrepreneurship development & Small business enterprise, Pearson Edn., New Delhi,

Jayashree Suresh, Entrepreneurial Development, Margham Publications, New Delhi, 1999

C.B. Gupta & N. P. Srinivasan, Entrepreneurial Development, Sultan Chand & Sons, 1998
CO6600

Balu V. Entrepreneurial Development, Sri Venkateswara Publications, 1998

JOURNALS

Journal of development entrepreneurship

Journal of entrepreneurship education

Journal of Business venturing

WEBSITES

<http://www.entrepreneur.com>

<http://www.businessesforsale.com>

<http://www.sba.gov>

<http://joe.sagepub.com/content/19/2.toc>

PATTERN OF ASSESSMENT

Continuous Assessment:

Total Marks: 50

Duration: 90 minutes

Section A – Answer all Questions

7 x 2 = 14 Marks

Section B – Answer any Two Questions from a choice of Three

2 x 8 = 16 Marks

Section C – Answer any One Question from a choice of Two

1 x 20 = 20 Marks

Other Component Tests:

Total Marks:50

Group discussion / Assignments / Class Presentation

End Semester Examination

Total Marks: 100

Duration: 3 hours.

Section A – 10 X 2 = 20 (10 questions – Two questions from each unit)

Section B – 5 X 8 = 40 (Answer any five questions out of seven questions – 2 questions each from units 2 & 3 and 1 question from the other units)

Section C – 2 X 20 = 40 (Answer any two questions out of four questions – Unit 2 case study compulsory and 1 question each from units 2,3 & 4)

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086
B.COM DEGREE: HONOURS

SYLLABUS
(Effective from the academic year 2020 -2021)

PROJECT

CODE: 20BH/MC/PR68

CREDITS: 8

L T P: 0 0 4

GUIDELINES FOR PROJECT

Project should be the independent work of the student. Each student will choose a topic of her interest and the student will be assigned to a supervisor.

The student can use Quantitative or Qualitative/Descriptive or both methods.

➤ **Page Limit :**

The project report should be submitted in the prescribed format having a maximum of 100 pages, typed in font Times New Roman -size 12, with 1 ½ line spacing on A4 Size paper.

➤ **Contents of the Project:**

- Contents Page
 - The Project Copy will include Certificate of the Supervisor, Declaration, and Acknowledgement
 - Four or five chapters
 - Presentation of the Project Report – format
 - Chapter 1 Introduction - to include background of the study, objectives , Methodology, limitation of the study and chapter scheme
 - Chapter 2 – Review of literature
 - Chapter 3 – Theoretical aspects of the study
 - Chapter 4 – Data analysis
 - Chapter 5 – Suggestions and conclusion
- At the end of the project ‘Bibliography’ must be given in Alphabetical/chronological order and necessary appendix may be added.

➤ **Submission:**

Each student may prepare two soft bound copies of the project, one for her and one copy to be submitted to the Head of the Department duly signed by the supervisor, on the scheduled date.

➤ **Guidelines for Evaluation:**

There will be double valuation for the project by the supervisor and an external examiner. The student will appear for viva -voce before a panel comprising External Examiner, Supervisor and Head of the Department.

The maximum marks for the project is 100 – 75 marks for the project report and 25 marks for the viva- voce.