



**B.Com (A & F) DEGREE
ACCOUNTING AND FINANCE
(CHOICE BASED CREDIT SYSTEM)**

SYLLABUS
(Effective from the academic year 2015 - 2016)

CURRICULUM RESTRUCTURE - B.Com(A&F) 2015 - 16- ACCOUNTING & FINANCE

CURRICULUM RESTRUCTURE - B.Com(A&F) 2015 - 16- ACCOUNTING & FINANCE														
COURSES	I		II		III		IV		V		VI		Total Credits	Total Hrs
	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	5	5	4	4	4	4	4	4	5	5	5	5	27	27
	4	4	5	5	5	5	5	5	4	4	4	4	27	27
					4	4			5	5	5	5	14	14
					4	4							4	4
Allied Core	5	5	5	5	5	5	5	5					20	20
Major Elective									5	5	5	5	10	10
Allied Elective							5	5					5	5
												Total	107	107
Part IV														
General Elective			3	3			3	3	3	3	3	3	12	12
GE/Tamil			2	2	2	2							4	4
Value Ed	2	2			2	2					2	2	6	6
Soft Skills			2	2									2	2
Enviro Studies							2	2					2	2
												Total	26	26
Part V														
STP			2										2	
SAP/SL									2	2			2	2
Remedial/Lib		1				1		2		1		1		6
Mentoring		1				1		2		2		2		7
GD/peer/Lib		4		1		2		2		3		3		16
Total	22	30	29	30	26	30	24	30	24	30	24	30	149	180

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086

B.Com (A & F) DEGREE: ACCOUNTING AND FINANCE

COURSES OF STUDY

(Effective from the academic year 2015-16)

CHOICE BASED CREDIT SYSTEM

Subject Code	Title of Course	Credits	Total Hours			Exam Hours	Marks		
			Lecture Hours (L)	Tutorial Hours (T)	Practical Hours (P)		Continuous Assessment	End Semester	Maximum
Semester - I									
15CM/MC/AG15	Accounting - I	5	5	0	0	3	50	50	100
15CM/MC/BO14	Business Organisation and Management	4	4	0	0	3	50	50	100
Semester - II									
15CM/MC/CM25	Cost and Management Accounting	5	5	0	0	3	50	50	100
15CM/MC/EM24	Essentials in Marketing	4	4	0	0	3	50	50	100
Semester - III									
15CM/MC/RB34	Regulatory Aspects of Business	4	4	0	0	3	50	50	100
15CM/MC/CR34	Corporate Law	4	4	0	0	3	50	50	100
15CM/MC/AG35	Accounting -II	5	5	0	0	3	50	50	100
15CM/MC/FI34	Financial Markets and Financial Institutions	4	4	0	0	3	50	50	100
Semester - IV									
15CM/MC/PF44	Principles of Financial Management	4	4	0	0	3	50	50	100
15CM/MC/AM45	Advanced Cost and Management Accounting	5	5	0	0	3	50	50	100
15CM/AC/ST45	Statistical Technique for Business	5	5	0	0	3	50	50	100
15CM/GC/ES42	Environmental Studies	2	2	0	0	-	50	-	100
Semester - V									
15CM/MC/IT55	Income Tax Law and Practice	5	5	0	0	3	50	50	100
15CM/MC/AT54	Auditing Techniques	4	4	0	0	3	50	50	100
15CM/MC/CF55	Corporate Finance	5	5	0	0	3	50	50	100
Semester - VI									
15CM/MC/CO65	Advanced Corporate Accounting	5	5	0	0	3	50	50	100
15CM/MC/BX64	Business Taxation	4	4	0	0	3	50	50	100
15CM/MC/PO65	Portfolio Management	5	5	0	0	3	50	50	100
Allied Elective Courses MT(Shift II), BCA & BSW									
15/CM/AE/IR45	Industrial Relations	5	4	1	0	3	50	50	100

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COURSES OF STUDY

(Effective from the academic year 2015-16)

CHOICE BASED CREDIT SYSTEM

Subject Code	Title of Course	Credits	Total Hours			Exam Hours	Marks		
			Lecture Hours (L)	Tutorial Hours (T)	Practical Hours (P)		Continuous Assessment	End Semester	Maximum
Major Elective Courses									
15CM/ME/FC55	Financial Concepts and Practices	5	4	1	0	3	50	50	100
15CM/ME/CR55	Corporate Social Responsibility	5	4	1	0	3	50	50	100
15CM/ME/EP55	Entrepreneurship Development	5	4	1	0	3	50	50	100
15CM/ME/PR55	Project	5	5	0	0	3	50	50	100
15CM/ME/ME55	Managerial Economics	5	4	1	0	3	50	50	100
15CM/ME/HR55	Human Resource Practices	5	4	1	0	3	50	50	100

General Elective Courses									
15CM/GE/CA23	Contemporary Advertising	3	3	0	0	-	50	-	100
15CM/GE/PM23	Personnel Management	3	3	0	0	-	50	-	100
15CM/GE/BL22	Business Leadership	2	2	0	0	-	50	-	100
Social Awareness Programme / Service Learning (SAP/SL)									
15CM/SA/HH52	Health and Hygiene	2	2	0	0	-	50	-	100
15CM/SA/CW52	Child Welfare	2	2	0	0	-	50	-	100
15CM/SA/CD52	Care of the Differently Abled	2	2	0	0	-	50	-	100
15CM/SA/CA52	Civic Awareness	2	2	0	0	-	50	-	100
15CM/SA/RR52	Rural Realities - Village Visits	2	2	0	0	-	50	-	100
15CM/SA/UR52	Urban Realities - Underdeveloped Areas (Slums)	2	2	0	0	-	50	-	100
15CM/SA/WA52	Welfare of the Aged	2	2	0	0	-	50	-	100
Independent Elective Courses									
15CM/UI/IP23	Investment Planning	3	0	0	0	3	-	50	100
15CM/UI/PA23	Performance Appraisal	3	0	0	0	3	-	50	100

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086
B.Com (A & F) DEGREE: ACCOUNTING AND FINANCE

SYLLABUS
(Effective from the academic year 2015 -2016)

ACCOUNTING - I

CODE: 15CM/MC/AG15

CREDITS : 5

L T P: 5 0 0

TOTAL TEACHING HOURS: 65

OBJECTIVES OF THE COURSE

- To enable the students to acquire conceptual knowledge about Accounting Standards.
- To enable the students to gain working knowledge of the principles and procedures of accounting and their applications
- To familiarize students with the fundamentals of computerized system of accountings

Unit 1

Accounting Standards

(10 hrs.)

- 1.1 Accounting Standards- Concepts, Benefits, Procedures for Issue of Accounting Standards.
- 1.2 AS-1 Disclosure of accounting policies
 - 1.2.1 Purpose, Areas and Disclosure of Policies
 - 1.2.2 Disclosure of Change in Policies
- 1.3 AS-2 Valuation of Inventories(Stock)
 - 1.3.1 Meaning, Definition and Applicability
 - 1.3.2 Measurement of Inventory
 - 1.3.3 Disclosure in Final accounts
- 1.4 AS-9 Revenue Recognition
 - 1.4.1 Meaning and Scope
 - 1.4.2 Transactions Excluded, Sale of Goods
 - 1.4.3 Rendering of Services, Effects of Uncertainties
 - 1.4.4 Disclosure

Unit 2

(15 hrs.)

- 2.1 **Final Accounts**
 - 2.1.1 Preparation of final accounts of Proprietary firms and Manufacturing concerns
 - 2.1.2 Adjustment and Closing Entries.
- 2.2 **Bank Reconciliation Statement**
 - 2.2.1 Adjustment of cash book
 - 2.2.2 Preparation of Bank Reconciliation Statement

Unit 3

Accounting from Incomplete Records (15 hrs.)

- 3.1 Introduction
- 3.2 Problems on Preparation of Final Accounts of Proprietary Trading Concern (Conversion Method)

Unit 4

Insurance Claims for Loss of Stock and Loss of Profit (10 hrs.)

- 4.1 Insurance claim for loss of stock
- 4.2 Insurance claim for loss of profit

Unit 5

Accounting in Computerised Environment (15 hrs.)

- 5.1 An overview of Computerised Accounting System
- 5.2 Features and Significance of Accounting Software
- 5.3 Concept of Grouping of Accounts
- 5.4 Maintaining the Hierarchy of Ledger
- 5.5 Generating Accounting Reports

BOOKS FOR STUDY

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

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

BOOKS FOR REFERENCE

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

Jain S.P and Narang k.L, Advanced Accountancy (Part1), New Delhi, Kalyani Publishers, 2007

Maheshwari S.N, Advanced Accountancy (Part1), New Delhi, Vikas Publishing House, 2007

JOURNALS

Journal of Accounting & Finance: Research Development Association, Jaipur.”

The Chartered Accountant: Journal of the Institute of Chartered Accountants of India.

Indian Journal of Finance

WEB RESOURCES

www.emeraldgroupublishing.com

www.ica.org

www.journals.elsevier.com

PATTERN OF EVALUATION**Continuous Assessment:**

Total Marks: 50

Duration: 90Mins

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)

Third Component Tests

Open book test

Problem solving

Assignment

End Semester Examination:

Total Marks: 100

Duration: 3 Hours

Section A – short answers (max. 50 words) - $10 \times 2 = 20$ Marks

5 Questions theory and 5 Problems

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

Section C – Problems $2 \times 20 = 40$ Marks (From a choice of 4)

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086
B.Com (A & F) DEGREE: ACCOUNTING AND FINANCE

SYLLABUS
(Effective from the academic year 2015 – 2016)

BUSINESS ORGANISATION AND MANAGEMENT

CODE: 15CM/MC/BO14

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 emphasize the need for competence, trust and team work, in the organization
- To familiarize students with the current management practices

Unit 1 (10 hrs.)

Introduction

- 1.1 Nature and Scope of Business system
- 1.2 Objectives of Business and Social Responsibilities of Business
- 1.3 Forms of Business Organizations – Sole Proprietorship, HUF, Self-Help Group, Family Business, Partnership Firms, Limited Partnership, Small Venture Enterprise, One Person Company and Joint Stock Companies
- 1.4 Business Combinations, Mergers and Acquisitions, Networking, Franchising, BPOs and KPOs

Unit 2 (9 hrs.)

2.1 Management Thought

- 2.1.1 Classical and Neo classical systems -Contingency and Contemporary Approach to Management – Fayol, Taylor, Elton Mayo, Drucker, Porter, Senge, Prahalad, Hammer, and Tom Peters.

2.2. Functions of Management

- 2.2.1 Planning – Meaning, Importance, Process and Types of Plan

2.3 Organizing –

- 2.3.1 Nature, Importance and types
- 2.3.2 Departmentation, Delegation and De-centralization

Unit 3 (12 hrs.)

3.1 Staffing

- 3.1.1 Recruitment and Selection
- 3.1.2 Training – Need, Types of Employee Training
- 3.1.3 Motivation – Meaning and Maslow's Theory of Motivation
- 3.1.4 Leadership – Qualities, Types of leaders, Span of Control

Unit 4 (11 hrs.)

4.1 Directing

4.1.1 Communication – Meaning, Process and Importance of Communication

4.1.2 Leadership – Importance and Styles

4.2 Control

4.2.1 Meaning, Importance and Process

Unit 5

Trends in Management:

(10 hrs.)

5.1 Social Responsibility of Management – Environment Friendly Management

5.2 Management in future – Management of Challenges and meeting Challenges

5.3 Management of Change- Concept, Nature and Process of Change

5.4 Ethics in Business – Nature, Purpose and Morals of Ethics for organizational Interests, Ethical and Social Implications of Business Policies and Decisions and Ethical Issues in Corporate Governance

BOOK FOR STUDY

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

BOOKS FOR REFERENCE

Dinakar Pagare, Business organisation and 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 Mc Graw 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. & 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: 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

Third Component Tests:

List of evaluation modes:

Seminars

Quiz

Group discussion

Assignments

Class Presentation

End Semester Examination:

Total Marks: 100 Duration: 3 Hours

Section A – short answers (max. 30 words) - 10 x 2 = 20 Marks

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

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

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086
B.Com (A & F) DEGREE: ACCOUNTING AND FINANCE

SYLLABUS
(Effective from the academic year 2015– 2016)
COST AND MANAGEMENT ACCOUNTING

CODE: 15CM/MC/CM25

CREDITS: 5

L T P: 5 0 0

TOTAL TEACHING HOURS: 65

OBJECTIVES OF THE COURSE

- To provide an understanding of the basic concepts of Cost Accounting
- To analyse and interpret financial statements for managerial decision making
- To expose the students to the practical applicability of Cost Accounting

Unit 1

(15 hrs.)

1.1 Introduction to Cost Accounting

- 1.1.1 Concept of Cost, Costing, Cost Accounting
- 1.1.2 Origin and Objectives of Cost Accounting, Difference between Cost and Financial Accounting
- 1.1.3 Cost Centre and Cost Units, Methods of Costing
- 1.1.4 Elements of Cost and Classification of Cost.

1.2 Unit and Output Costing

- 1.2.1 Meaning and Components of Cost Sheet
- 1.2.2 Computation of Total Cost and Profit
- 1.2.3 Preparation of Quotation

1.3 Reconciliation of Cost and Financial Accounts

- 1.3.1 Need and Objectives of Reconciliation
- 1.3.2 Reasons for Difference in Profits
- 1.3.3 Preparation of Reconciliation Statement

Unit 2

2.1 Material Cost and Material Control

(15 hrs.)

- 2.1.1 Material Control – Meaning, Objectives
- 2.1.2 Computation of Material Cost and Accounting treatment for Normal Loss, Abnormal Loss and Scrap
- 2.1.3 Scope of Material Control - Purchase control – Purchase Procedure
- 2.1.4 Stores control -Techniques of Inventory control, Economic Order Quantity, Level setting, Perpetual Inventory Systems and Stock Control according to Value- ABC Analysis, JIT
- 2.1.5 Issue control - Stores and Material Records, Methods of Material Issue – First in First Out, Last in First Out, Average Cost- Simple and weighted Average

2.2 Labour Cost

- 2.1.1 Computation of Labour Cost , Treatment of Overtime and Idle time
- 2.1.2 Labor Turnover - Causes and Effects, Methods of computation
- 2.1.3 Methods of Remuneration- Time Rate System, Piece Rate System-Taylor's and Merrick's Differential Piece rate System, Incentive Schemes – Halsey and Rowan Premium Plans

Unit 3

(10 hrs.)

Overheads

- 3.1 Classification of Overhead costs
- 3.2 Apportionment and Allocation of Overheads
 - 3.2.1 Primary Distribution of Overheads
 - 3.2.2 Secondary Distribution of Overheads- Direct Distribution , Reciprocal and Non Reciprocal Methods
- 3.3 Methods of Absorption of Overheads
 - 3.3.1 Direct Labour Hour Rate
 - 3.3.2 Machine Hour Rate
 - 3.3.3 Activity based Costing

Unit 4

(10 hrs.)

4.1 Introduction to Management Accounting

- 4.1.1 Meaning and Emergence of Management Accounting
- 4.1.2 Definition, Need , Importance and Objectives of Management Accounting
- 4.1.3 Difference between Management Accounting and Cost Accounting

4.2 Analysis and Interpretation of Financial Statements

- 4.2.1 Types of Financial Statements
- 4.2.2 Meaning and Importance of Interpretation
- 4.2.3 Types of Financial Analysis

4.3 Methods of Financial Analysis and Interpretation

- 4.2.1 Comparative Statements
- 4.2.2 Common-size Statements
- 4.2.3 Trend Analysis
- 4.2.4 Ratio Analysis - Significance and Limitations of Ratio Analysis, Computation and Interpretation of Ratios - Liquidity, Profitability Solvency and Leverage ratios

Unit 5

5.1 Fund Flow Analysis

(15 hrs.)

- 5.1.1 Concept of Fund and Flow of Funds
- 5.1.2 Meaning and Significance of Fund Flow Statement
- 5.1.3 Preparation of Fund Flow Statement

5.2 Cash Flow Analysis

- 5.1.1 Concept of Cash Flow, Difference between Cash and Fund
- 5.1.2 Significance and Limitation of Cash Flow Statement
- 5.1.3 Preparation of Cash Flow Statement as per AS 3(ICAI)

TEXT BOOKS

Jain S.P. and Narang K.L., Cost Accounting, New Delhi, Kalyan, 2006
Reddy T.S and Murthy A, Cost Accounting, Chennai, Margham, 2007
Maheshwari S.N., Principles of Management Accounting, New Delhi, Sultan Chand, 2007

BOOKS FOR REFERENCE

Khanna B.S., Pandey I.M., Ahuja G.K., Arora M.N., Practical Costing, New Delhi, Sultan Chand, 2006
Maheshwari S.N., Problems and solutions in Cost Accounting, 12th edition, Sultan Chand, 2010
Ravi M. Kishore, Cost Accounting, 4th edition, Taxmann's, 2010
Atkinson A. Anthony, Robert S. Kaplan, S. Mark Young, Management Accounting, Pearson, 2008
Indian Institute of Banker, Management Accounting, Macmillan, 2008
Man Mohan, Goyal. S.N., Principles of Management Accounting, Agra, Sahitya Shawan, 2005

JOURNALS

Cost Accounting Standards - The ICWA of India,
Indian Journal of Finance
Management Accountant - The ICWA of India,

WEB RESOURCES

www.accaglobal.com

PATTERN OF EVALUATION**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)
Section C $1 \times 20 = 20$ (from choice of two)

Third Component Tests

Open book test
Problem solving
Assignment

End Semester Examination:

Total Marks: 100 Duration: 3 Hours
Section A – short answers (max. 50 words) - $10 \times 2 = 20$ Marks
5 Questions theory and 5 Problems
Section B – Problems $5 \times 8 = 40$ Marks (From a choice of 7)
Section C – Problems $2 \times 20 = 40$ Marks (From a choice of 4)

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B.Com (A & F) DEGREE: ACCOUNTING AND FINANCE

SYLLABUS
(Effective from the academic year 2015 -2016)

ESSENTIALS IN MARKETING

CODE: 15CM/MC/EM24

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 expose students to various concepts, tools and principles of marketing

Unit 1

Introduction

(12 hrs.)

- 1.1 Meaning, Nature and Scope of Marketing
- 1.2 Modern Marketing Concept, Marketing Mix
- 1.3 Overview of Marketing Management Process, Consumer Driven Marketing Strategies and Relationship Building

Unit 2

(10 hrs.)

Developing the marketing mix: Product and Pricing Strategies

- 2.1 Concept of Product, Product Life Cycle Strategy
- 2.2 New Product Development
- 2.3 Pricing- Factors to consider for Pricing, General Pricing Approaches or Strategies

Unit 3

(10 hrs.)

Communication Strategies -Integrated Marketing Communications

- 3.1 Integrated Marketing Communication- Meaning, Modes and Purposes
- 3.2 Tools for IMC - Advertising, Public Relations, Sales Promotion and Personal Selling
- 3.3 IMC Planning process - Review of Market plan, Situational analysis, Communication process analysis, Budget determination and Evaluation

Unit 4

(10 hrs.)

Advertising and Branding Decisions

- 4.1 Advertising - Meaning, Objectives and Significance
- 4.2 Methods of Traditional and Modern Advertising- Online Advertising- Banner Ads, Pop ups, Interstitials, Superstitials, Sponsorships, Email Advertising and Classified Advertising
- 4.3 Concept of Brand and Brand Management, Branding Decisions and Strategies

Unit 5

(10 hrs.)

Contemporary Issues

- 5.1 Interactive Marketing – Role of Social Media
- 5.2 E-CRM in Business, Customer relationship Management a Changing Perspective and Advantages of E-CRM
- 5.3 Marketing Ethics, Need and Importance of Socially Responsible Marketing

TEXT BOOK

Rajan Nair and Sanjith Nair, **Marketing**, Eleventh Edition, New Delhi, Sultan Chand & Sons, 2013.

BOOKS FOR REFERENCE

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

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

Jonathan Groucutt, Peter Leadley, Patrick Forsyth, **Marketing Essential Principles, New Realities**, Kogan Page, 2004

Philip Kotler, **Marketing**, 12th edition, New Delhi, Prentice Hall of India, 2008

Steven J Skinner, **Marketing**, Houghton Mifflin, 1994

William J. Stanton, Micheal J. Etzel, Bruce J. Walker, **Fundamentals of Marketing**, New Delhi, Mc Graw Hill, 2009

Xavier, M. J., **Marketing in the New Millenium**, New Delhi, Vikas, 2009

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

Philip Kotler and Gary Armstrong, Principles of Marketing, Prentice Hall of India, New Delhi

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

George Belch, Michael Belch, Advertising and Promotion

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

McCarthy and Perault; Basic Marketing, McGraw Hill

JOURNALS

Indian Journal of Marketing
International Journal of Marketing Studies
International Journal of Research in Marketing
International Journals of Marketing and Technology
Journal of Consumer Marketing
Journal of Marketing - American Marketing Association
Journal of Marketing Education

WEB RESOURCES

<http://www.yourarticlelibrary.com>
<https://www.boundless.com>
<http://www.marketingsherpa.com>

PATTERN OF EVALUATION

Continuous Assessment:

Total Marks: 50 Duration: 90 Mins

Section A – Answer all Questions $7 \times 2 = 14$ Marks
Section B – Answer any Two Questions from a choice of Three $2 \times 8 = 16$ Marks
Section C – Answer any One Question from a choice of Two $1 \times 20 = 20$ Marks

Third Component Tests:

List of evaluation modes:

Seminars
Quiz
Group discussion
Assignments
Class Presentation

End Semester Examination:

Total Marks: 100 Duration: 3 Hours

Section A – short answers (max. 30 words) - $10 \times 2 = 20$ Marks
Section B – Essay answers (Max. 500 words) $5 \times 8 = 40$ Marks (From a choice of 7)
Section C – Essay answers (Max. 1200 words) $2 \times 20 = 40$ Marks (From a choice of 4)

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B.Com (A & F) DEGREE: ACCOUNTING AND FINANCE

SYLLABUS
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REGULATORY ASPECTS OF BUSINESS

CODE: 15CM/MC/RB34

CREDITS : 4

L T P : 4 0 0

TOTAL TEACHING HOURS: 52

OBJECTIVES OF THE COURSE

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

Unit 1

Contract Act (12 hrs.)

- 1.1 Meaning and Types of Contract
- 1.2 Essentials of a Valid Contract, Offer and Acceptance, Consideration, Capacity of Parties, Legality of Object
- 1.3 Performance of Contract
- 1.4 Discharge of Contract, Remedies for Breach of Contract

Unit 2

2.1 Contract of Indemnity and Guarantee (7 hrs.)

- 2.1.1 Meaning , Difference between Indemnity and Guarantee
- 2.1.2 Rights, Liabilities and Discharge of Surety

2.2 Bailment and Pledge

- 2.2.1 Rights and Duties of Bailor and Bailee, Pledger and Pledge
- 2.2.2 Termination of Bailment

2.3 Sale of Goods Act

- 2.3.1 Essentials of a Contract of Sale
- 2.3.2 Conditions and Warranties
- 2.3.3 Transfer of Ownership and Delivery of Goods
- 2.3.4 Rights of an Unpaid seller

Unit 3

Negotiable Instruments Act (10 hrs.)

- 3.1 Meaning and Characteristics of Promissory note, Bill of Exchange and Cheque
- 3.2 Crossing and Endorsement of Cheques
- 3.3 Payment and Collection of Cheques

Unit 4

Limited Liability Partnership Act, 2008 (LLP) (13 hrs.)

- 4.1 Salient Features of LLP
- 4.2 Difference Between LLP, Partnership and a Company

- 4.3 Incorporation - Incorporation by Registration, Registered Office of LLP and Change of Name, Partners and their Relations
- 4.4 Extent and Limitation of Liability of LLP and Partners
- 4.5 Conversion to LLP, Winding Up and Dissolution

Unit 5

Law Relating to Intellectual Property

(10 hrs.)

- 5.1 Provisions Relating to Patents, Trademarks and Copyrights
- 5.2 Overview of Laws Relating to other Intellectual Property Rights
- 5.3 Enforcement of Intellectual Property Rights

BOOKS FOR STUDY

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

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

BOOKS FOR REFERENCE

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 Business Law Journal

A.P.L.J. Andhra Pradesh Law Journal

WEB RESOURCES

www.indilaw.com

www.amritt.com

PATTERN OF EVALUATION

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)

Third Component

List of Evaluation modes:

Seminars

Quiz,

Group discussion

Assignments

Class Presentation

End Semester Examination:

Total Marks: 100

Duration: 3 Hours

Section A – short answers (max. 30 words) - 10 x 2 = 20 Marks

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

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

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086
B.Com (A & F) DEGREE: ACCOUNTING AND FINANCE

SYLLABUS
(Effective from the academic year 2015 -2016)

CORPORATE LAW

CODE: 15CM/MC/CR34

CREDITS : 4

L T P : 4 0 0

TOTAL TEACHING HOURS: 52

OBJECTIVES OF THE COURSE

- To introduce students to the fundamental principles of corporate law
- To expose students to the statutory provisions relating to the formation and management of a company

Unit 1

- 1.1 Introduction (10 hrs)**
- 1.1.1 Definition and Characteristics of a Company
 - 1.1.2 Types of Companies including One person Company, Small Company Producer Company
 - 1.1.3 Lifting of Corporate veil
- 1.2 Formation of Company**
- 1.2.1 Promoters – their Legal Position
 - 1.2.2 Pre-incorporation and Provisional Contract
 - 1.2.3 Registration and Re-registration of a Company including Online Registration

Unit 2 (12 hrs)

Documents

- 2.1 Memorandum of Association**
- 2.1.1 Contents and Alteration of Memorandum
 - 2.1.2 Doctrine of Ultra Vires
- 2.2 Articles of Association**
- 2.2.1 Contents and Alterations of Articles
 - 2.2.2 Doctrine of Indoor Management
- 2.3 Prospectus**
- 2.3.1 Definition, Meaning and Contents of Prospectus
 - 2.3.2 Misstatement in Prospectus

Unit 3 (10 hrs)

Financial Structure

- 3.1 Concept of Capital and Financing of Companies - Sources and Alteration of Share Capital
- 3.2 Share - Meaning, Nature and Types of Shares, Application and Allotment, Transfer and Transmission of Shares
- 3.4 Debentures-Nature and Classes of Debentures

Unit 4

Management and Administration

- 4.1 Board of Directors – Appointment, Removal, Powers, Duties and Liabilities
- 4.2 Managing Director,
- 4.3 Company Secretary – Appointment, Role and Responsibilities
- 4.4 **Meetings** **(10 Hours)**
 - 4.4.1 Annual General Meeting
 - 4.4.2 Extraordinary General Meeting and Electronic Voting
 - 4.4.3 Board Meetings – Video Conferencing and other Audio Visual Aids
 - 4.4.4 Requisites for a valid meeting
- 4.5 **Resolutions - Types**

Unit 5

Dividend **(10 Hours)**

- 5.1 Profit and Ascertainment of Divisible Profit
- 5.2 Declaration and Payment of Dividend
- 5.3 Treatment of Unpaid and Unclaimed Dividend

TEXT BOOK

Kapoor N.D., _Company Law, 24th edition, New Delhi, Sultan Chand, 2013

BOOKS FOR REFERENCE

Bharat, Manual of Companies Act, Corporate Laws and SEBI Guidelines, Law Publishers, 2001
Dalal, Gaggar, and Kshir Sagar, 2013, Guide to notes on Company Accounting and Reports - Law Publishers
Gogna P.P.S, 2013, A Text book of Company Law, Sultan Chand, New Delhi
Gulshan S. S, G.K Kapoor., 2004, 9th edition, Corporate and other Laws, New Age, New Delhi.
Pandab S.K., 2013, Company Law & Practice, Bharat, New Delhi

JOURNALS

Company and Securities Law Journal
Company law journal
Company news and reports

WEB RESOURCES

www.business.gov.in
www.cdslindia.com
www.geebeevee.org

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)

Third Component

List of Evaluation modes:

Seminars

Quiz,

Group discussion

Assignments

Class Presentation

End Semester Examination:

Total Marks:100

Duration: 3 Hours

Section A – short answers (max. 30 words) - $10 \times 2 = 20$ Marks

Section B – Essay answers (Max.500 words) $5 \times 8 = 40$ Marks (From a choice of 7)

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

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086
B.Com (A & F) DEGREE: ACCOUNTING AND FINANCE

SYLLABUS
(Effective from the academic year 2015 -2016)

ACCOUNTING- II

CODE: 15CM/MC/AG35

CREDITS: 5

L T P: 5 0 0

TOTAL TEACHING HOURS: 65

OBJECTIVES OF THE COURSE

- To emphasize the need for analyzing the financial data for internal reporting, cost control and effective decision-making
- To analyze and interpret the financial statements for managerial decision making
- To focus on the applications of cost control concepts and techniques for effective planning and forecasting

Unit 1

1.1 Branch Accounts

(10 hrs)

- 1.1.1 Meaning and Classification of Branches
- 1.1.2 Dependent Branch – Features, Methods of Accounting – Debtors System, Stock and Debtors System
- 1.1.3 Independent Branches – Features, Adjustment Entries in the Books of Head office and Branch.

1.2 Departmental Accounts

- 1.2.1 Meaning, Objectives and Allocation of Receipts and Expenses.
- 1.2.2 Inter-departmental Transfer at Cost price and at Invoice price.
- 1.2.3 Calculation of Net profit of Various Departments, Treatment of Unrealized Profit
- 1.2.4 Preparation of General Profit and Loss Account and Balance Sheet

Unit 2

Accounting for Depreciation and Fixed Assets

(10 hrs)

- 2.1 Meaning and Objectives of providing Depreciation
- 2.2 Acquisition of Fixed Assets – Determination of Cost, Accounting for Intangible Assets, Difference between Intangible and Fixed Asset – Accounting treatment as per the IFRS
- 2.3 Depreciation Method as per Indian AS 16 and IFRS – Straight line Method, Written down Value Method
- 2.4 Accounting Treatment for Disposal of Assets

Unit 3

Accounting for Hire Purchase and Installment Purchase Systems

(15 hrs)

- 3.1 Meaning – Features of Hire Purchase Agreement, Difference between Hire

Purchase and Installment Purchase Systems

3.1.1 Calculation of Interest

3.1.2 Recording transactions in the Books of the Hire Purchaser and Hire Vendor

3.1.3 Default and Repossession – Partial and Complete

3.2 Installment System – Features, Accounting for Installment Purchase in the Books of Buyer and Seller.

Unit 4

Conversion/Sale of Partnership firm into a Limited Company (15hrs)

2.1 Accounting for Dissolution of firm - Realisation method

2.2 Calculation of New Purchase Consideration

2.3 Accounting Entries in the Books of the Firm

2.4 Accounting in the Books of the Company – Preparation of Balance sheet in the Books of the New Company

Unit 5

5.1 Self-Balancing Systems (15 hrs)

5.1.1 Meaning, Working and Advantages of Sectional Balancing System

5.1.2 Ledgers to be maintained – General Ledger, Subsidiary Ledgers and Control Accounts.

5.2 Average Due Date and Account Current

5.2.1 Computation of Average Due Date

5.2.2 Account Current –Methods of Computation – Forward, Backward and Daily Balance Method including Red Ink Interest

TEXT BOOKS

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

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

BOOKS FOR REFERENCE

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

Jain S.P and Narang k.L, Advanced Accountancy (Part1), NewDelhi, KalyaniPublishers, 2007

Maheshwari S.N, Advanced Accountancy (Part1), New Delhi,Vikas PublishingHouse, 2007

PATTERN OF EVALUATION

Continuous Assessment:

Total Marks: 50

Duration: 90Mins

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)

Third Component Tests

Open book test

Problem solving

Assignment

End Semester Examination:

Total Marks: 100

Duration: 3 Hours

Section A – short answers (max. 50 words) - $10 \times 2 = 20$ Marks

5 Questions theory and 5 Problems

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

Section C – Problems $2 \times 20 = 40$ Marks (From a choice of 4)

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086
B.Com (A & F) DEGREE: ACCOUNTING AND FINANCE

SYLLABUS
(Effective from the academic year 2015 – 2016)

FINANCIAL MARKETS AND FINANCIAL INSTITUTIONS

CODE: 15CM/MC/FI34

CREDITS : 4

L T P : 4 0 0

TOTAL TEACHING HOURS: 52

OBJECTIVES OF THE COURSE

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

Unit 1

Introduction

(10 hrs)

- 1.1 Definition and Overview of Financial Markets and Institutions
- 1.2 Meaning, Functions and Constituents of Financial Markets and Institutions
- 1.3 Role of Financial Institutions
- 1.4 Types of Financial Markets
- 1.5 Overview of the Indian Financial System including Financial Sector Reforms and other Contemporary Issues in Finance

Unit 2

(10 hrs)

- 2.1. Money Market
 - 2.1.1 Definition, Objectives and Features of a Developed Money Market
 - 2.1.2 Composition of Money Market
- 2.2. Money Market Instruments
- 2.3. Indian Money Market
- 2.4. Global Money Market
- 2.5. Bond Market

Unit 3

(10 hrs)

- 3.1 Capital Market
 - 3.1.1 Meaning, Characteristics and Functions of Primary and Secondary Markets
 - 3.2.1 Instruments of Issue
 - 3.2.2 Intermediaries in the New Issue Market
 - 3.2.3 SEBI Guidelines for Listed and Unlisted Companies
- 3.2 Derivatives Market- Stock Derivatives, Forex Derivatives - Futures, Forward, Swaps, Credit Derivatives.
- 3.3 Commodity Markets - Structure, Operations and Trends

Unit 4

Secondary Markets

(10 hrs)

- 4.1 Stock Exchange – Services, Role and Organization of Stock Exchange in India
- 4.2 Listing of Securities – Requirements and Procedures
- 4.3 Types of Brokers
- 4.4 Methods of trading in Stock Exchange – Carry over or Badla, Genuine Vs. Speculative Trading, Kinds of Speculators
- 4.5 Regulations and Regulatory Agencies for Primary and Secondary Markets
Stock holding Corporation of India-Share Trading

Unit 5

(12 hrs)

5.1 Financial Institutions

- 5.1.1 Depository Institutions – Commercial Banks, Investment Banks, Mutual Funds and Insurance firm
- 5.1.2 Non-depository Institutions – Types and Functions

5.2 Over-the-Counter-Exchange of India, National Stock Exchange and Depository Systems

- 5.2.1 OTCEI – Features, Promoters, Participants, Listing
- 5.2.2 NSE – Features, NSE Vs. OTCEI

5.3 Depository System – Meaning, Definition, Objectives of Interacting Institutions

- 5.3.1 Trading in Depository Systems
- 5.3.2 Depository System in India
- 5.3.3 National Securities Depository Limited

TEXT BOOKS

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

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

Gurusamy S, Capital Markets, 1st edition, Chennai, Vijay Nicole, 2006

BOOKS FOR REFERENCE

Bhole, L.M., Financial Institutions and Markets: Structure, Growth and Innovations, McGrawHill, New Delhi, Fourth edition, 2008

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

MachiRaju H.R., Indian Financial System, Mumbai, Vikas, 2006

Saunders, Anthony and Cornett, Marcia Millon, Financial Markets and Institutions: An Introduction to the Risk Management Approach, McGrawHill, Irwin, New York, 2007

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

JOURNALS

Financial Markets, Institutions & Instruments
Journal of Financial Management, Markets & Institutions
Journal of International Financial Markets, Institutions & Money

WEB RESOURCES

www.bloomberg.com
www.nse-india.com
www.rbi.org.in

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

Third Component Tests:

List of evaluation modes:

Seminars
Quiz
Group discussion
Assignments
Class Presentation

End Semester Examination:

Total Marks: 100 Duration: 3 Hours

Section A – short answers (max. 30 words) -	10 x 2 = 20 Marks
Section B – Essay answers (Max. 500 words)	5 x 8 = 40 Marks (From a choice of 7)
Section C – Essay answers (Max. 1200 words)	2 x 20 = 40 Marks (From a choice of 4)

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI- 600 086
B.Com (A & F) DEGREE: ACCOUNTING AND FINANCE

SYLLABUS
(Effective from the academic year 2015 -2016)

PRINCIPLES OF FINANCIAL MANAGEMENT

CODE: 15CM/MC/PF44

CREDITS : 4

L T P : 4 0 0

TOTAL TEACHING HOURS : 52

OBJECTIVES OF THE COURSE

- To acquaint the students with the basic tools and principles of financial management concept
- To provide a sound conceptual frame work for financial decision-making

Unit 1 (10 hrs.)

1.1 Scope and Objectives of Financial Management

- 1.1.1 Meaning ,Importance and Objectives
- 1.1.2 Conflicts in Profit Vs Value maximization Principles
- 1.1.3 Significance of Financial Management
- 1.1.4 Role of chief Financial Officer

1.2 Time value of Money

- 1.2.1 Meaning and Significance of Time value of Money in Financial Decisions
- 1.2.2 Computation of Time value of Money
 - Compounding Techniques
 - Présent value Techniques
- 1.1.1 Computation of Time value of Money using Excel

Unit 2 (10 hrs)

Leverages

- 2.1 Definition, Meaning and Measures of Financial Leverage
- 2.2 Financial Leverage and Shareholder Return
- 2.3 Combining Financial and Operating Leverages
- 2.4 Financial Leverage and Shareholders Risk

Unit 3 (10hrs.)

Cost of Capital

- 3.1 Meaning and Significance
- 3.2 Cost of Equity and Retained Earnings
- 3.3 Cost of Debt- Redeemable and Irredeemable
- 3.4 Cost of Preference - Redeemable and Irredeemable
- 3.5 Computation of Overall Cost of Capital - Book Value and Market Value

Unit 4 (12 hrs.)

Capital Budgeting

- 4.1 Nature of Capital Budgeting
- 4.2 Evaluating Techniques - Pay Back Period, Average Rate of Return, Net Present Value, Internal Rate of Return and Profitability Index
- 4.3 Computation of Pay Back Period, ARR, NPV, IRR and PI using Excel

Unit 5 (10 hrs)

Working Capital Management

- 5.1 Need for Working Capital Management
- 5.2 Determinants of Working Capital Management
- 5.3 Computation of Working Capital

TEXT BOOK

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

BOOKS FOR REFERENCE

Ashish Kalra, Financial Management, 2011, IGP, New Delhi

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

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

Maheshwari S. N., Financial Management, 1999, Vikas, New Delhi

Pandey I. M., Financial Management, 2000, Vikas, New Delhi

Prasanna Chandra, Fundamentals of Financial Management, 1999, Tata Mc Graw Hill, New Delhi

Ravi M. Kishore, Taxmann's Financial Management, 2006, K. L., Taxmann, New Delhi

JOURNALS

Indian journal of finance
Journal on risk and financial management

WEB RESOURCES

www.managementstudyguide.com
www.wikipedia.org

PATTERN OF EVALUATION**Continuous Assessment:**

Total Marks: 50

Duration: 90Mins

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)

Third Component Tests

Open book test

Problem solving

Assignment

End Semester Examination:

Total Marks: 100

Duration: 3 Hours

Section A – short answers (max. 50 words) - $10 \times 2 = 20$ Marks

5 Questions theory and 5 Problems

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

Section C – Problems $2 \times 20 = 40$ Marks (From a choice of 4)

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086
B.Com (A & F) DEGREE: ACCOUNTING AND FINANCE

SYLLABUS
(Effective from the academic year 2015 -2016)

ADVANCED COST AND MANAGEMENT ACCOUNTING

CODE: 15CM/MC/AM45

CREDITS: 5

L T P: 5 0 0

TOTAL TEACHING HOURS: 65

OBJECTIVES OF THE COURSE

- To emphasize the need for analyzing the financial data for internal reporting, cost control and effective decision-making
- To analyze and interpret the financial statements for managerial decision making
- To focus on the applications of cost control concepts and techniques for effective planning and forecasting

Unit 1 (10 hrs)

Process and Operating Costing

- 1.1 Process Costing
 - 1.1.1 Meaning and Features of Process Costing
 - 1.1.2 Process Losses and Gains – Accounting Treatment of Normal and Abnormal Wastage and Abnormal Gain
 - 1.1.3 Inter-Process Profit
- 1.2 Joint and By Product Costing

Unit 2 (10 hrs)

2.1 Operating Costing

- 2.1.1 Introduction to Operating Costing, Cost Unit in Operating Costing
- 2.1.1 Transport Costing, Cinema House Costing and Hotel Costing
- 2.2 Contract Costing
 - 2.2.1 Features of Contract Costing
 - 2.2.2 Procedure of Contract Costing
- 2.3 Job Costing
 - 2.3.1 Features of Job Costing
 - 2.3.2 Accounting for Job Costing

Unit 3 (15 hrs)

Budgets and Budgetary Control

- 3.1 Concepts of Budgets and Budgetary Control
- 3.2 Objectives and Advantages of Budgetary Control
- 3.3 Classification of Budgets and its Preparation – Sales Budget, Purchases Budget, Cost of Production Budget, Cash Budget and Flexible Budget

Unit 4**(15 hrs)****Marginal Costing and its Applications**

- 4.1 Definition, Meaning and Features of Marginal Costing
- 4.2 Marginal Costing and its Applications
- 4.3 Cost Volume Profit Analysis – Break-Even Point
- 4.4 Make or Buy, Product Mix and Key Factors

Unit 5**Standard costing and variance analysis****(15 hrs)**

- 5.1 Meaning - Standard Costing as a management tool - Limitations
- 5.2 Variance Analysis - Material, Labour., Overheads and Sales Variances

TEXT BOOKS

Maheshwari S.N., Principles of Management Accounting, New Delhi, Sultan Chand, 2007

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

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

BOOKS FOR REFERENCE

Atkinson A. Anthony, Robert S. Kaplan, S. Mark Young, Management Accounting, Pearson, 2008

Indian Institute of Banker, Management Accounting, Macmillan, 2008

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

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

Maheswari S.N., Problems and solutions in Cost Accounting, 12th edition, Sultan Chand, 2010

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

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

PATTERN OF EVALUATION

Continuous Assessment:

Total Marks: 50

Duration: 90Mins

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)

Third Component Tests

Open book test

Problem solving

Assignment

End Semester Examination:

Total Marks: 100

Duration: 3 Hours

Section A – short answers (max. 50 words) - $10 \times 2 = 20$ Marks

5 Questions theory and 5 Problems

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

Section C – Problems $2 \times 20 = 40$ Marks (From a choice of 4)

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086
B.Com (A & F) DEGREE: ACCOUNTING AND FINANCE

SYLLABUS
(Effective from the academic year 2015 – 2016)

STATISTICAL TECHNIQUES FOR BUSINESS

CODE: 15CM/AC/ST45

CREDITS: 5

L T P : 5 0 0

TOTAL TEACHING HOURS : 65

OBJECTIVES OF THE COURSE

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

Unit 1 (10 Hrs)

1.1 Correlation

- 1.1 Karl Pearson's Co-efficient of Correlation
- 1.2 Partial Correlation of First Order and Second Order Co-efficient
- Co- efficient of Multiple Correlations
- 1.3 Multiple Regression Analysis

Unit 2 (15 Hrs)

Analysis of Time Series

- 2.1 Utility and Components of Time Series
- 2.2 Methods of Measuring Trend
- 2.3 Measurement of Seasonal Variations

Unit 3 (15 Hrs)

Test of Hypothesis

- 3.1 Procedure for testing Hypothesis
- 3.2 Test of Significance
- 3.3 For Large Samples
- 3.4 For Small Samples
- 3.5 Limitations of Test of Significance

Unit 4 (15 Hrs)

Chi-square Test and Analysis of Variance

- 4.1 Meaning and Conditions for applying Chi- square Test
- 4.2 Application of Chi square Test - Test of Goodness of fit and Test of Independence - Yates Correction
- 4.3 Variance Ratio Test
 - 4.3.1 One-way Classification Model
 - 4.3.2 Two-way Classification Model

Unit 5

Application of SPSS in Statistics

(10 Hrs)

- 5.1 Univariate and Bivariate Analysis
- 5.2 Analysis of Time Series
- 5.3 Test of Hypothesis
- 5.4 Analysis of Variance

TEXT BOOK

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

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

JOURNALS

- Aligarh Journal of Statistics
Journal of Applied Statistics

WEBSITE

- www.ststisticsofindia.com
www.indiastat.com

PATTERN OF EVALUATION

Continuous Assessment:

Total Marks: 50

Duration: 90 Mins

- Section A – Answer all Questions $7 \times 2 = 14$ Marks
- Section B – Answer any Two Questions from a choice of Three $2 \times 8 = 16$ Marks
- Section C – Answer any One Question from a choice of Two $1 \times 20 = 20$ Marks

Third Component Tests:

- Open book tests
Assignments- Problem solving

End Semester Examination:

Total Marks: 100

Duration: 3 Hours

- Section A – short answers (max. 50 words) - $10 \times 2 = 20$ Marks
5 Questions theory and 5 Problems
- Section B – Problems $5 \times 8 = 40$ Marks (From a choice of 7)
- Section C – Problems $2 \times 20 = 40$ Marks (From a choice of 4)

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086
B.Com (A & F) DEGREE: ACCOUNTING AND FINANCE

SYLLABUS

(Effective from the academic year 2015 -2016)

ENVIRONMENTAL STUDIES

CODE: 15CM/GC/ES42

CREDITS : 2

L T P : 2 0 0

TOTAL TEACHING HOURS: 26

OBJECTIVES OF THE COURSE

- To provide a fundamental knowledge of the environment
- To create an awareness about environmental issues

Unit 1

Introduction

(4 hrs.)

- 1.1 Components of the Environment – Technological, Social, Natural. Classification and Characteristics of Resources – K_N, K_M, K_H , Renewable and Non-Renewable
- 1.2 Material Balance Approach
- 1.3 Energy Flow under Ecosystems

Unit 2

Pollution and Socio Economic Aspects of the Environment

(11 hrs.)

- 2.1 Types of Pollution – Air, Water, Solid Waste, Noise
- 2.2 Sources, Effects and Consequences of Pollution
- 2.3 Policy Measures with respect to India
- 2.4 Human Behaviour- Population- Urbanization- Poverty (as Cause and Result of Pollution and Degradation)
- 2.5 Technology- Agriculture and industry – Deforestation. Use, Misuse and Abuse of the Resources
- 2.6 Religion, Tradition and Culture

Unit 3

Sustainable Development, Remedies and Policy Implications

(11 hrs.)

- 3.1 Problems – Greenhouse Effect – Depletion of the Ozone Layer – Climate Change
- 3.2 Loss of Biodiversity – Impact on Women – Ecofeminism
- 3.3 Impact on Livelihood and Health – Environmental Disasters – Natural and Manmade - Bhopal Gas Tragedy – Chernobyl Accident - Gulf War - Love Canal Episode – Tsunami
- 3.4 Methods Evolved to Measure and Check Environmental Degradation and Pollution – Carbon Footprint, Carbon Credit, Ecological Footprint, and Ecological Shadow

- 3.5 Environmental movements in India –Chipko movement, Narmada Bachao Andolan, Sethu Samudram Project
- 3.6 International Environmental agreement – Stockholm Conference –Montreal Protocol –RIO Meet –Kyoto Conference

BOOKS FOR REFERENCE

Igancimuthu, S. *Environmental Awareness and Protection*. New Delhi: Phoenic, 1997.

Jadhav, H. and V.M. Bhosale. *Environmental Protection and Laws*. New Delhi: Himalaya, 1995.

Odum, E.P. *Fundamentals of Ecology*, USA: W.B Souders,1971.

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

JOURNALS

The National Geographic
International Journal of Environmental Studies

WEB RESOURCES

http://collegesat.du.ac.in/UG/Envinromental%20Studies_ebook.pdf
<http://www.slideshare.net/ruchispandey/introduction-to-environmental-studies>

PATTERN OF EVALUATION

Third Component:

List of Evaluation modes:

Seminars
Quiz
Group discussion
Assignments
Case studies

No End Semester Examination

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI 600 086.
B.Com (A & F) DEGREE: ACCOUNTING AND FINANCE

SYLLABUS
(Effective from the academic year 2015-16)

INCOME TAX LAW AND PRACTICE

CODE: 15CM/MC/IT55

CREDITS: 5

L T P: 5 0 0

TOTAL TEACHING HOURS: 65

OBJECTIVES OF THE COURSE:

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

Unit 1

Introduction to Taxation (5 Hrs)

- 1.1 Meaning of Tax , Importance and Features of Taxation
- 1.2 Types of Tax –
 - 1.2.1 Direct Taxes – Meaning and Significance - Brief Introduction to Income Tax and Wealth Tax

Unit 2

(15 Hrs)

2.1 Basic concepts in Income tax

- 2.1.1 Person, Assessee, Assessment Year, Previous Year, Total Income, Taxable Income
- 2.1.2 Residential Status and Incidence of Tax

2.2 Computation of Salary income

- 2.2.1 Definition, Meaning, Basis of Charge,
- 2.2.2 Allowances – Taxable and Exempted
- 2.2.3 Perquisites
- 2.2.4 Other Receipts and Treatment of Provident fund
- 2.2.5 Deductions

2.3 Computation of Income from House Property

- 2.3.1 Basis of Charge
- 2.3.2 Computation of House Property Income
- 2.3.3 Deductions

Unit 3

(15 Hrs)

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 Hrs)

Computation of Total Income

- 4.1 Set-off and Carry Forward of Losses
- 4.2 Clubbing of Income
- 4.3 Deductions - Individual

Unit 5

(15 Hrs)

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 Refund of tax
- 5.5 Income tax authorities – jurisdiction and powers
- 5.6 Tax Reforms in Direct and Indirect Taxes: Issues & Challenges, Value Added Tax, Goods & Service Tax, Direct Tax Code

TEXT BOOK

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

BOOKS FOR REFERENCE

Dinkar Pagare, Law and Practice of Income Tax, , Sultan Chand, New Delhi

Lal B.B., Income Tax Law and Practice, Konark, New Delhi

Manoharan T. N. Income Tax Law, Mumbai, Snow White

Mehrothra, H.C., Income Tax Law and Practicum, Sahithya Bhavan, Agra

Vinod K., Singhania, Taxman's Students Guide to Income Tax, Taxman's, New Delhi

Vinod K., Singhania, Indirect tax, 2014-15 Taxman's, New Delhi

Note: Latest edition of the readings may be used

JOURNALS

Journal of taxation
National tax journal

WEB RESOURCES

www.ntanet.org/tax
www.aicpa.org
www.icaew.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

Third Component Tests:

Open book tests

Assignments- Problem solving

End Semester Examination:

Total Marks: 100 Duration: 3 Hours

Section A – short answers (max. 50 words) - 10 x 2 = 20 Marks

5 Questions theory and 5 Problems

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

Section C – Problems 2 x 20 = 40 Marks (From a choice of 4)

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086
B.Com (A & F) DEGREE: ACCOUNTING AND FINANCE

SYLLABUS
(Effective from the academic year 2015 -2016)

AUDITING TECHNIQUES

CODE: 15CM/MC/AT54

CREDITS : 4

L T P : 4 0 0

TOTAL TEACHING HOURS. : 52

OBJECTIVES OF THE COURSE

- To provide an understanding of the objective and concepts of auditing
- To provide a working knowledge of generally accepted auditing procedures and techniques

Unit 1 (10 hrs.)

1.1 Introduction

- 1.1.1 Auditing – Meaning, Definition and Objective
- 1.1.2 Basic Principles Governing an Audit
- 1.1.3 Ethical Principles and Concept of Auditors Independence
- 1.2 Auditing and Assurance Standards
- 1.3 Auditing Engagements- Audit Planning, Audit Programme
- 1.4 Documentation
 - 1.4.1 Audit Working Papers
 - 1.4.2 Audit Files – Permanent and Current Files
- 1.5 Audit Evidence
 - 1.5.1 Audit Procedure for obtaining Evidence
 - 1.5.2 Sources of Evidence
 - 1.5.3 Methods of obtaining Evidence

Unit 2 (10 hrs.)

2.1 Internal Control

- 2.1.1 Elements of Internal Control
- 2.1.2 Review and Documentation
- 2.1.3 Evaluation of Internal Control System
- 2.1.4 Internal Control and Computerized Environment
- 2.1 Audit Sampling
 - 2.1.1 Types of Sampling
 - 2.1.2 Test Checking
 - 2.1.3 Techniques of test Check

Unit 3 (10 hrs.)

3.1 Audit of Ledger

- 3.1.1 Audit of Payments – General consideration – Wages, Capital Expenditure and Other Payments
- 3.1.2 Audit of Receipts – Cash Sales, Receipts from Debtors and Other Receipts
- 3.1.3 Audit of purchases – Vouching cash and credit purchases

- 3.1.4 Audit of Sales – Vouching of Cash and Credit Sales
- 3.1.5 Audit of Suppliers Ledger and Debtors Ledger
- 3.1.6 Audit of Impersonal Ledger
- 3.1.7 Audit of Assets and Liabilities

Unit 4

Company Audit

(12 hrs.)

- 4.1 Appointment and Removal of Auditor
- 4.2 Rights, Duties and Liabilities as per Companies Act 2013
- 4.3 Audit Report - Method of Reporting - Reporting of Fraud under Companies Act 2013

Unit 5

- 5.1 Audit Report **(10 hrs.)**
- 5.2 Audit of Different Types of Undertaking – Educational Institution, Hotels and Hospitals
- 5.3 Government audit – Features and Basic Principles

BOOK FOR STUDY

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

BOOKS FOR REFERENCE

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

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

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

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

Accounting, Auditing and Accountability Journal

Journal of International Accounting, Auditing and Taxation

International Journal of Auditing Technology

WEB RESOURCES

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

www.academia.edu/7505528/VERIFICATION_AND_VALUATION

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

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

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)

Third Component:

List of Evaluation modes:

Seminar

Group Discussion

Assignments

Class Presentations

End Semester Examination:

Total Marks: 100

Duration: 3 Hours

Section A – short answers (max. 30 words) - $10 \times 2 = 20$ Marks

Section B – Essay answers (Max. 500 words) $5 \times 8 = 40$ Marks (From a choice of 7)

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

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086
B.Com (A & F) DEGREE: ACCOUNTING AND FINANCE

SYLLABUS
(Effective from the academic year 2015 -2016)
CORPORATE FINANCE

CODE: 15CM/MC/CF55

CREDITS : 5

L T P : 5 0 0

TOTAL TEACHING HOURS : 65

OBJECTIVES OF THE COURSE

- To introduce the concepts, assumptions and mechanics involving financial decisions
- To familiarize the students with the analytical techniques used in decision making
- To expose the students to methods of corporate restructuring.

Unit 1	An overview of Corporate Finance	(12 hrs)
1.1	Patterns of Corporate Financing	
1.2	Internal Vs. External Funds Common Stock- Preference and Equity Shares Types of Debt	
1.3	Issue of Securities in Corporations Venture Capital, Initial Public Offering, New Issue Procedures, Private Placement Vs. Public Issue	
Unit 2	Capital Structure	(15 hrs)
2.1	Capital Structure Theories	
2.2	Net Income, Net Operating Income. MM Theories	
2.3	Taxation and Capital Structure Trade off theory and signalling theory	
Unit 3	Investment Decisions	(15 hrs)
3.1	Theories in Capital Budgeting	
3.2	Problems in Capital Budgeting Project with different Life, Investment Timing and Duration Replacement of Assets, Investment Decision under Capital Rationing	
3.3	Risk Analysis in Capital Budgeting (only theory) Introduction, nature of Risk Technique for Risk Analysis – Sensitivity, Simulation, Decision Tree, Utility Theory and Capital Budgeting	
Unit 4	Corporate Restructuring	(12 hrs)
4.1	Reasons for Merger, Cost and Benefits, Terms of Merger	
4.2	Types of Merger – Purchase, Takeover, Business Alliance, Acquisition Divestiture, Ownership Restructuring and Privatisation	
4.3	Mechanics of Merger	

Unit 5**(11 hrs)****Payout policy and Theory**

- 5.1 Reasons for Payment of Dividends
- 5.2 Dimensions of Dividend Policy , Corporate Dividend Behaviour, Legal and Procedural Aspects
- 5.3 Bonus Shares, Stock Split and Share Buy Backs
- 5.4 Objectives and Practical Considerations in Determining Dividend Policy,
- 5.5 Dividend Relevance – Walter and Gordon Models

TEXT BOOKS

Pandey I. M., Financial Management, New Delhi Vikas, 2005
Prasanna Chandra, Fundamentals of Financial Management, New Delhi, Tata Mc Graw Hill, 2010

BOOKS FOR REFERENCE

James C. Van Horne, Financial Management and Policy, New Delhi. Prentice Hall of India, 1991
Khan M.Y. and Jain P.K. Basic Financial Management, New Delhi. Tata Mc Graw Hill, 2005
Maheshwari S. N., Financial Management, New Delhi. Vikas, 1999
Ravi M. Kishore, Taxmann's Financial Management, New Delhi. K. L., Taxmann, 2006

JOURNALS

Journal of Banking and Finance
Journal of Finance
Journal of Financial Economics

WEB RESOURCES

www.cfainstitute.org/cfaprogram
www.icaai.org
www.icsi.edu
www.icwai.org

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

Third Component Tests:

Open book tests
Assignments- Problem solving

End Semester Examination:

Total Marks:100 Duration: 3 Hours

Section A – short answers (max. 50 words) - 10 x 2 = 20 Marks

5 Questions theory and 5 Problems

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

Section C – Problems 2 x 20 =40 Marks (From a choice of 4)

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086
B.Com (A & F) DEGREE: ACCOUNTING AND FINANCE

SYLLABUS
(Effective from the academic year 2015 – 2016)

ADVANCED CORPORATE ACCOUNTING

CODE: 15CM/MC/CO65

CREDITS : 5

L T P: 5 0 0

TOTAL TEACHING HOURS: 65

OBJECTIVES OF THE COURSE

- To enable the students to acquire a conceptual knowledge of the fundamentals of the corporate accounting and the techniques of preparing the financial statements
- To give an exposure to the different methods for valuation of goodwill and shares

Unit 1
Accounting standards and Final accounts of a company (10 hrs)

- 1.1 Indian Accounting Standards (IND ASs):- Detailed Study of Ind As: 3, 5, 6, 10.
- 1.2 Final Accounts of a Company- Preparation of Final Accounts- Forms and contents as per Provisions of Companies Act 2013 as per Schedule- III

Unit 2
Redemption of Preference Shares (15 hrs)

- 2.1 legal provisions for redemption
- 2.2 Sources of Redemption
- 2.3 Journal entries relating to redemption and Preparation Of Balance Sheet
- 2.4 **Issue and redemption of Debentures**
 - 2.4.1 Issue of Debentures at Par, Premium and Discount
 - 2.4.2 Redemption of Debentures at Par, Premium and Discount
 - 2.4.3 Methods of Redemption – Debenture Redemption and Reserve
 - 2.4.4 Conversion into new class of Shares or Debentures
 - 2.4.5 Buy back of own Debentures – including ex and cum interest

Unit 3
3.1 Amalgamation, Absorption and External Reconstruction (15 hrs)

- 3.1.1 Meaning and Difference
- 3.1.2 Calculation of Purchase Consideration for Amalgamation in the Nature of Merger and Purchase
- 3.1.3 Accounting Treatment in the Books of the Purchasing Company and Vender Company

3.2 Alteration of Share Capital and Internal Reconstruction

- 3.1 Alteration of Share Capital – Types – Accounting Procedure
- 3.2 Internal Reconstruction – Types and Legal provisions
- 3.3 Accounting Entries and preparation of Balance Sheet after Internal Reconstruction

Unit 4

4.1 Insurance Company Accounts (15 hrs)

- 4.1.1 Accounts of General Insurance
- 4.1.2 Accounts of Life insurance Companies

4.2 Bank Accounts

- 4.2.1 Treatment of Rebate on Bills Discounted
- 4.2.2 Computation of Provision to be made for advances
- 4.2.3 Computation of Profit and Loss Account with Schedules
- 4.2.4 Preparation of Balance Sheet with Schedules

Unit 5

Liquidation (10 hrs)

- 5.1. Legal Provision
- 5.2. Statement of Affairs and Deficiency or Surplus accounts
- 5.3 Liquidations Final Statement of Accounts

TEXT BOOKS

- Gupta, R.L., Radhaswamy, M., Advanced Accountancy (Vol I, III & IV), New Delhi, Sultan Chand, 2006
- Reddy T.S and Murthy A, Corporate Accounting, Chennai, Margham, 2007

BOOKS FOR REFERENCE

- Arulanandam, M.A., Raman, K.A., Corporate Accounting, Mumbai, Himalaya, 2006
- Jain, S.P., Narang, K.L., Advanced Accountancy (Part II), New Delhi, Kalyani, 2005
- Maheshwari, S.N., Advanced Accountancy (Part II), New Delhi Vikas, 2006

JOURNALS

- Advances in Accounting
- Journal of Corporate Accounting and Finance

WEB RESOURCES

- www.emeraldgrouppublishing.com
- www.journals.elsevier.com

PATTERN OF EVALUATION

Continuous Assessment:

Total Marks: 50 Duration: 90Mins

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)

Third Component Tests

Seminars

Quiz

Group discussion

Assignments

End Semester Examination:

Total Marks: 100 Duration: 3 Hours

Section A – short answers (max. 50 words) - $10 \times 2 = 20$ Marks

5 Questions theory and 5 Problems

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

Section C – Problems $2 \times 20 = 40$ Marks (From a choice of 4)

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086
B.Com (A & F) DEGREE: ACCOUNTING AND FINANCE

SYLLABUS

(Effective from the academic year 2015 -2016)
(revised 2017 – 2018)

BUSINESS TAXATION

CODE: 15CM/MC/BX64

CREDITS : 4

L T P : 4 0 0

TOTAL TEACHING HRS. : 52

OBJECTIVES OF THE COURSE

- To give an insight into the complexity of corporate taxation and its impact on decision making
- To enable students to compute the taxable income and tax liability of a company
- To provide an understanding of Goods and Services Tax Laws (GST) and its computation

Unit 1 (10 hrs.)

Computation of Corporate Tax

- 1.1 Computation of Taxable Income
- 1.2 Carry Forward and Set Off of Losses in the case of Certain Companies Under Sec. 79 of Income-Tax Act, 1961
- 1.3 Computation of Corporate Tax Liability – Minimum Alternate Tax, Tax on Distributed Profits of Domestic Companies, Tax on Income Distributed to Unit Holders

Unit 2 (12 hrs.)

Implications of Tax Concessions and Incentives

- 2.1 For Corporate Decisions in respect of Setting up a New Business, Location of Business and Nature of Business
- 2.2 Tax Planning with Reference to Financial Management Decisions – Capital Structure Decision, Dividend Policy, Bonus Shares, Investments and Capital Gains
- 2.3 Tax Planning with Reference to Managerial Decisions – Owning or Leasing of and Asset, Purchase of Assets by Installment and Hire Purchase System, Purchase of an Asset out of Own Funds or Borrowed Capital

Unit 3 (10 hrs.)

3.1 Customs Duty

- 3.1.1 Definition and Basic Concepts in Customs Duty
- 3.1.2 Levy, Collection and Exemption of Customs Duty
- 3.1.3 Demand of Duties and Refund
- 3.1.4 Duty Drawback

3.2 Accounting for Indirect Taxes

- 3.2.1 Preparation of Sales and Purchase Register for the Purpose of Computing Customs Duty
- 3.2.2 Entries and Ledger accounts in respect of Customs Duty

Unit 4 **(10 hrs.)**

Goods and Services Tax – Introduction

- 4.1 CGST, IGST & SGST / UGST
- 4.2 Concept of Destination Based Consumption Tax, IGST Model
- 4.3 Levy of GST, Registration of Dealer
- 4.4 Supply – Meaning and Scope, Place of Supply, Time of Supply, Valuation
- 4.5 Input Tax Credit

Unit 5 **(10 hrs.)**

Goods and Services Tax – Administration

- 5.1 GST Records and Returns – Tax Invoice Rules, Filing of Returns, Types of Returns, Matching of Input Tax Credit
- 5.2 GSTN – Overview of Technology Framework Enabling GST

BOOKS FOR STUDY

Singhania, Vinod K. and Monica Singhania, *Corporate Tax Planning*. New Delhi: Taxmann.

Chaudhar, Vashistha, Dalmia, Ashu, Girdhawwal, Shaifaly, *GST-A Practical Approach*. New Delhi: Taxmann.

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

GST Manual (A Comprehensive Book on GST Law), Gurukripa, 2017

BOOKS FOR REFERENCE

Ahuja, Girish and Gupta Ravi. *Corporate Tax Planning and Management*. Bharat Law House.

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

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

JOURNALS

Income Tax Reports, Company Law Institute of India Pvt. Ltd., Chennai

Taxmann, Taxman Allied Services Pvt. Ltd., New Delhi

Current Tax Reporter, Current Tax Reporter, Jodhpur

WEB RESOURCES

www.icaai.org

www.icsi.edu

www.taxjournal.com

www.taxlawsonline.com

PATTERN OF EVALUATION

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)

Third Component

List of Evaluation modes:

Seminar

Problem Solving

Quiz

End Semester Examination:

Total Marks: 100

Duration: 3 Hours

Section A – $10 \times 2 = 20$ Marks (no choice) 6 theory and 4 Problems

Section B – $5 \times 8 = 40$ Marks (From a choice of 7) 4 theory and 3 problems

Section C – $2 \times 20 = 40$ Marks (From a choice of 4) 3 theory and 1 problem

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086
B.Com (A & F) DEGREE: ACCOUNTING AND FINANCE

SYLLABUS
(Effective from the academic year 2015 -2016)

PORTFOLIO MANAGEMENT

CODE: 15CM/MC/PO65

CREDITS: 5

L T P: 5 0 0

TOTAL TEACHING HOURS: 65

OBJECTIVES OF THE COURSE

- To enable students to make a cohesive analysis of alternative investments
- To enable acquire knowledge about creation and revision of an investment portfolio
- To equip the students with the skills for dealing with investments

Unit 1 (10 hrs)

Introduction

- 1.2 Definition and Meaning of Portfolio Management
- 1.2 Steps involved in Portfolio Management, Principles of Portfolio Management
- 1.3 Framework of Risk and Return
- 1.4 Meaning and Components of Return
- 1.5 Risk – Meaning and Causes
- 1.6 Types of Risk – Systematic and Unsystematic

Unit 2 (20 hrs)

Theories of Portfolio Management

- 2.1 Measurement of Return – Single Security and Portfolio
- 2.2 Measurement of Risk – Single Security and Portfolio
- 2.3 Harry Markowitz Theory
- 2.4 Single Index Model
- 2.5 CAPM (Capital Assets Pricing Model)

Unit 3 (15 hrs)

Valuation of Securities

- 3.1 Equity Valuation
 - 3.1.1 Based on Accounting Information
 - 3.1.2 Based on Dividends
 - 3.1.3 Based on Earnings
- 3.2 Bond Valuation
 - 3.2.1 Bond pricing, Yield to Maturity, Yield to Call

Unit 4 (10 hrs)

Security Analysis

- 4.1 Fundamental Analysis – Intrinsic value of shares – EIC (Economy-Industry-Company) framework
- 4.2 Technical Analysis (only theory) –Basic tenets of Technical Analysis
 - 4.2.1 Price and Volume Charts, Dow Theory, Pattern Analysis

Unit 5

(10 hrs)

Techniques of Portfolio Management

- 5.1 Efficient Market Hypothesis
- 5.2 Asset Allocation Framework – Strategic and Tactical
- 5.3 Passive and Active Management Strategies
- 5.4 Portfolio Evaluation – Treynor Measure, Sharpe Measure, Jensen Measure

TEXT BOOKS

Bhalla V.K, Investment Management, New Delhi, S. Chand & Co Ltd, 2005

Chandra, Prasanna, Investment Analysis and Portfolio Management, New Delhi, Tata McGraw – Hill, 2007

Rustagi R.P , Investment Analysis and Portfolio Management, New Delhi, Sultan Chand, 2007

BOOKS FOR REFERENCE

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

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

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

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

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

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

JOURNAL

Springer- Journal of Financial Market and Portfolio Management
Stretwise – The Journal of Portfolio Management
The Journal of Portfolio Management

WEB RESOURCES

www.bloomberg.in
www.innotas.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

Third Component Tests:

Open book tests

Assignments- Problem solving

End Semester Examination:

Total Marks: 100

Duration: 3 Hours

Section A – short answers (max. 50 words) - 10 x 2 = 20 Marks

5 Questions theory and 5 Problems

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

Section C – Problems 2 x 20 = 40 Marks (From a choice of 4)

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086
Allied Elective Course Offered by Department of Commerce (A&F) for
B.Sc. (Mathematics), B.S.W and B.C.A

SYLLABUS
(Effective from the academic year 2015 -2016)

INDUSTRIAL RELATIONS

CREDITS : 4

L T P : 5 0 0

CODE: 15CM/AE/IR45

TOTAL TEACHING HOURS. : 52

OBJECTIVES OF THE COURSE

- To sensitise students to the employee relations scenario in India
- To provide an understanding of the various issues in management of IR in the modern business environment

Unit 1

Introduction

(8 hrs.)

- 2.2 Industrial Relations – Origin, Scope, Growth and Importance of Industrial Relations
- 2.3 Socio- Economic-Political Factors affecting Industrial Relations in the Changing Environment
- 2.4 Sociological, Psychological, Gandhian and Marxian Approaches to Industrial Relations

Unit 2

Industrial Discipline and Grievance Handling

(10 hrs.)

- 3.1 Discipline - Causes of Indiscipline
- 3.2 Maintenance of Discipline, Domestic Enquiries - Concept and Practice Principles of Natural Justice
- 3.3 Causes , Types and Trends in Industrial Conflict, Principle of Hot Stove Rule
- 3.4 Nature, Causes and Types of Industrial Disputes - Measures for Prevention and Settlement for Industrial Disputes,
- 3.5 Grievance Handling - Meaning of Grievance, Constitution of Grievance Committee - Benefits of Grievance System.
- 3.6 Grievance Redressal Machinery in India

Unit 3

Collective Bargaining

(14 hrs.)

- 3.1 Meaning, Nature, Types, Process and Importance of Collective Bargaining
- 3.2 Factors Influencing Bargaining - Suggestions to Improve Collective Bargaining
- 3.3 Negotiations-Types of Negotiations-Problem Solving Attitude

Unit 4
Labour Participation in Management (12 hrs.)

1. Objective and Importance of Worker's Participation in Management
2. Forms and Levels of Participation, Issues in Participation
3. Scheme of Employee's Participation in Public and Private Sector
4. Benefits of Worker's Participation in Management
5. Emerging Trends in Union-Management Relations

Unit 5
Labour Legislation (8 hrs.)

- Objectives and Principles
- Forces Influencing Modern Labour Legislation
- Indian Constitution and Labour Legislation

BOOK FOR STUDY

Sinha, P.R.N. Indu Bala Sinha & Seema Priyadarshini Shekhar. *Industrial relations, Trade Unions and Labour Legislation*, Pearson Education.

BOOKS FOR REFERENCE

Bray M, Waring P, Cooper R, Macneil JL. *Employment Relations: Theory and Practice*, Sydney: McGraw Hill, 2014

Bray, M. Deery.S, Walsh.J, and Waring P. *Industrial Relations: A Contemporary Approach*. Tata Mc Graw Hill, 2005

Dwivedi, R.S. *Managing Human Resources: Industrial Relations in Indian Enterprises*. New Delhi: Galgotia.

Mamoria, C.B. & S. Mamoria. *Dynamics of Industrial Relations in India*, Mumbai: Himalaya, 2011.

Singh, P. & Kumar, N. *Employee Relations Management*, New Delhi: Pearson Education India, 2012.

Tripathi, P.C. *Personnel Management & Industrial Relationship*. New Delhi: Sultan Chand, 2011

JOURNALS

Indian Journal of Industrial relations
Journal of Advances in Management

WEB RESOURCES

www.workersparticipation.eu

www.ilo.org

www.blackwellpublishing.com

PATTERN OF EVALUATION

Continuous Assessment:

Total Marks: 50

Duration: 90 mins.

Section A – 3 x 10=30 Marks (from a choice of four questions –Max words 500)

Section B - 1x20=20 (from a choice of two questions – Max words 1200)

Third Component:

List of Evaluation Modes:

Assignments

Seminar

Class presentation and group discussion

End Semester Examination:

Total Marks:100

Duration: 3 hours

Section A – 6x10= 60(from a choice of eight questions –Max words 500)

Section B – 2x20= 40(from a choice of four questions – Max words 1200)

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600086
B.Com (A & F) DEGREE: ACCOUNTING AND FINANCE

SYLLABUS
(Effective from the academic year 2015-2016)

FINANCIAL CONCEPTS AND PRACTICES

CODE: 15CM/ME/FC55

CREDIT:5
L T P : 5 0 0
TOTAL TEACHING HOURS : 65

OBJECTIVES OF THE COURSE

- To enable students to learn the practical aspect of financial concepts
- To provide an insight in to financial aspects and help to attain lucrative job opportunities in finance industries

Unit 1

Basic Financial Concepts (13 hrs)

- 1.1 Meaning of Finance, Money, Income, Expenditure, Savings
- 1.2 Terms- Accounts, Book-Keeping, Transactions, Journal and Ledger
- 1.3 Introduction to Trading, Profit and Loss Account and Balance Sheet

Unit 2

Banking (12 hrs)

- 2.1 Banking Terms – Deposit, Clearing, Credit, Debit, Passbook, Tenure, Maturity
- 2.2 Types of Accounts
 - 2.2.1 Savings Bank Account-Facilities
 - 2.2.2 Fixed Deposit Account-Meaning, Features and Method of Operation,
 - 2.2.3 Recurring Deposit Account- Meaning, Features and Method of Operation
- 2.3 Crossing of Cheque
- 2.4 Demand Draft- Meaning, Procedure for getting Payment and Receipt through Banks

Unit 3

Electronic Money (10 hrs)

- 3.1 Net Banking applying for Credit Card, Usage- Online Payments, Cash Withdrawals, Credit Card Bills
- 3.2 Debit Cards
- 3.3 ATM Cards – Working, Usage, and Charges
- 3.4 Mobile Money

Unit 4**Loans and Investments****(15 hrs)**

- 4.1 Type of Loans and Repayment
- 4.2 Investment Common Terms- Stock, Shares/Stock/Equity, SENSEX, NIFTY, Dividends, IPO, DEMAT Account, Investing through Mutual Funds, Stocks

Unit 5**(15 hrs)**

- 5.1 Time Value of Money – Meaning and Importance, Compounding, Power of Compounding, Interest
- 5.2 Insurance – Common Terms – Insurer, Insured, Risk, Premium, Sum Assured, Sum Insured, Claim, Insurance Policy, Types of Insurance-Working of Insurance
- 5.3 Taxation- Meaning and Importance
Types of tax – Direct, Indirect, VAT, Method of Collection/ Payment, Terms – PAN, TDS, Returns, Rights and Obligation of a Tax Payer

TEXT BOOKS

Prof D.K. Chatterjee Basic Accounts & Finance for Non-Accountants, Himalaya Publishing House, 4th edition, 2011.

Dr. Arjun Saini, How to Read Balancesheet and other Financial Statements, Himalaya Publishing House, 1st edition 2013.

JOURNALS

1. The Chartered Accountant: Journal of the Institute of Chartered Accountants of India.
2. Indian Journal of Finance.
3. Journal of Accounting & Finance: **Research Development Association, Jaipur.**

WEBSITES

www.bloomberg.in

www.innotas.com

PATTERN OF EVALUATION**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)

III Component Tests:

Seminars

Quiz

Group discussion

Assignments

Class Presentation

End Semester Examination:

Total Marks: 100

Duration: 3 Hours

Section A – short answers (max. 30 words) - $10 \times 2 = 20$ Marks

Section B – Essay answers (Max. 500 words) $5 \times 8 = 40$ Marks (From a choice of 7)

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

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086
B.Com (A & F) DEGREE: ACCOUNTING AND FINANCE

SYLLABUS

(Effective from the academic year 2015 -2016)

CORPORATE SOCIAL RESPONSIBILITY

CODE: 15CM/ME/CR55

CREDITS : 5

L T P : 5 0 0

TOTAL TEACHING HOURS: 65

OBJECTIVES OF THE COURSE

- To familiarize students with the understanding of issues and practices of corporate governance and corporate social responsibility in the global and Indian context
- To analyse and examine corporate social responsibility

Unit 1

Introduction

(10 hrs.)

- 1.1 Meaning, Scope and Objectives of CSR
- 1.2 Need and Importance of CSR
- 1.3 Corporate Sustainability in CSR

Unit 2

Business and Ethical Environment

(15 hrs.)

- 2.1 Ethical Issues in Finance - Issues related to Financial Services, Insider Trading and Takeovers
- 2.2 Ethical Issues in Marketing and Advertising

Unit 3

Corporate Governance

(15 hrs.)

- 3.1 Meaning and Concepts of Corporate Governance
- 3.2 Management Structure of Corporate Governance
- 3.3 Board Committees - Functions

Unit 4

Corporate and Natural Environment

(15 hrs.)

- 4.1 Impact of Environmental Issues on Corporate Sector
- 4.2 Managing Issues relating to Corporate Environment

Unit 5

Responding to Stakeholders

(10 hrs.)

- 5.1 Stockholders, Employees, Community - Corporate Philanthropy and Community Volunteering
- 5.2 Case Studies – Socially Responsible Business Practices

BOOKS FOR STUDY

Andrew Crane Dirk Matten. *Business Ethics*. New Delhi: Oxford University Press.

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

Joan R. Boatright. *Ethics and the Conduct of Business*. 7th edition. Pearson.

BOOKS FOR REFERENCE

Bhanu Murthy, K. V. and Usha Krishna, *Politics Ethics and Social Responsibilities of Business*. New Delhi: Pearson Education.

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

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

Kotler, Philip and Nancy Lee. *Corporate Social Responsibility – Doing the Most Good for Your Company and Your Cause*. Wiley – India, 2008.

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

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

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

JOURNALS

International Journal of Management Reviews

International Journal on Corporate Strategy and Social Responsibility

SSRN – E Journal

WEB RESOURCES

www.ibscdc.org

www.exed.hbs.edu

www.hbr.org

PATTERN OF EVALUATION

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)

Third Component:

List of Evaluation modes:

Seminar/Group Discussion/Assignments/Class Presentations

End Semester Examination:

Total Marks: 100

Duration: 3 hours

Section A – 10 x 2 = 20 Marks (no choice - Max 30 words)

Section B – 5 x 8 = 40 Marks (from a choice of seven - Max 500 words)

Section C – 2 x 20 = 40 Marks (from a choice of four -Max 1200 words)

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086
B.Com (A & F) DEGREE: ACCOUNTING AND FINANCE

SYLLABUS
(Effective from the academic year 2015 – 2016)

ENTREPRENEURSHIP DEVELOPMENT

CODE: 15CM/ME/EP55

CREDITS : 5

L T P : 5 0 0

TOTAL TEACHING HOURS : 65

OBJECTIVES OF THE COURSE

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

Unit 1

Introduction (10 hrs.)

- 1.1 Concept of Entrepreneurship - Meaning, Definition, Characteristics and Need for Entrepreneurship
- 1.2 Entrepreneur - Meaning, Definition, Scope, Need, Function and Types of Entrepreneurs
- 1.3 Factors that contribute to the growth of Entrepreneurship – Internal and External factors
- 1.4 Entrepreneur vs Entrepreneurship, Entrepreneur vs Manager, Entrepreneur vs. Intrapreneur

Unit 2

Enterprise Launching (15 hrs.)

- 2.1 Opportunity Identification and Selection
- 2.2 Idea Generation and Screening of Business Idea, Sources of Business Idea, Evaluation of Business Idea, Selection of Business Idea
- 2.3 Business Plan – Meaning, Contents and Significance of Business Plan
- 2.4 Business Plan Process, Advantages of Business Planning
- 2.5 Environmental Analysis - Scanning, SWOT Analysis

Unit 3

Project Formulation and Identification (15 hrs.)

- 3.1 Project Identification and Classification
- 3.2 Meaning, Contents and Significance of Project Report
- 3.3 Project Cost Analysis
- 3.4 Meaning of Project Formulation - Meaning, Concept, Elements and Stages in Project Formulation

Unit 4

Preparation for Entrepreneurial Ventures

(15 hrs.)

- 4.1 Financing of Enterprise – Meaning, Need, Sources and Structure of Financial Planning
- 4.2 Legal aspects – Identifying Legal Constraints, Handling Legal Issues
- 4.3 Institutions assisting Enterprise
 - 4.3.1 Need for Institutional Finance
 - 4.3.2 National level and State level Institutions – IFCI, ICICI, IDBI, SIDBI, SFC, SIPCOT, SIDCO
 - 4.3.3 Lease Financing and Venture Capital

Unit 5

Selection of Form of Business Ownership

(10 hrs.)

- 5.1 Choice of Organization - Meaning, Importance of Choosing the Form of Organization and Functions
- 5.2 Factors Determining the Choice of Ownership
- 5.3 E-Commerce and Small Enterprises
- 5.4 Role of Central and State Government in promoting Entrepreneurship – Incentives, Subsidies and Grants offered by Central and State Government

BOOK FOR STUDY

Course Texts S.S.Khanka. *Entrepreneurial Development*. New Delhi: S. Chand, 1997.

REFERENCES BOOKS

Balu, V. *Entrepreneurial Development*. Sri Venkateswara, 1998.

Charantimath. *Entrepreneurship development & Small business enterprise*. New Delhi: Pearson.

Gupta C.B. & Srinivasan N. P. *Entrepreneurial Development*. New Delhi: Sultan Chand, 1998.

Jayashree Suresh. *Entrepreneurial Development*. New Delhi: Margham, 1999.

JOURNALS

Journal of Business venturing

Journal of development entrepreneurship

Journal of entrepreneurship education

WEB RESOURCES

www.entrepreneur.com

www.businessesforsale.com

www.sba.gov

PATTERN OF EVALUATION

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)

Third Component:

List of Evaluation modes:

Seminar

Group Discussion

Assignments

Class Presentations

End Semester Examination:

Total Marks: 100

Duration: 3 hours

Section A – 10 x 2 = 20 Marks (no choice - Max 30 words)

Section B – 5 x 8 = 40 Marks (from a choice of seven - Max 500 words)

Section C – 2 x 20 = 40 Marks (from a choice of four -Max 1200 words)

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086
B.Com (A & F) DEGREE: ACCOUNTING AND FINANCE

SYLLABUS
(Effective from the academic year 2015 -2016)

PROJECT

CODE: 15CM/ME/PR55

CREDITS: 5
L T P: 0 0 5

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 – Suggestion 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.

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B.Com (A & F) DEGREE: ACCOUNTING AND FINANCE

SYLLABUS

(Effective from the academic year 2015-2016)

MANAGERIAL ECONOMICS

CODE: 15CM/ME/ME55

CREDIT: 5

L T P: 5 0 0

TOTAL TEACHING HOURS: 65

OBJECTIVES OF THE COURSE

- To understand the application of economic theory in modern business practices
- To anticipate the demand, cost, profit variables of the firm

Unit 1

Introduction to Managerial Economics

(10 hrs)

- 1.1 Meaning and Definition
- 1.2 Nature, Scope and Importance of Managerial Economics
- 1.3 Role of Managerial Economist
- 1.4 Basic Tools of Managerial Economics

Unit 2

Demand Analysis and demand forecasting

(15 hrs)

- 2.1 Meaning and Determinants of Demand
- 2.2 Elasticity of Demand
 - 2.2.1 Price Elasticity of Demand
 - 2.2.2 Income Elasticity of Demand
 - 2.2.3 Cross Elasticity of Demand
- 2.3 Demand Forecasting
 - 2.3.1 Meaning and Levels of Demand Forecasting
 - 2.3.2 Categories by Time Period and Nature of Goods
 - 2.3.3 Techniques of Demand Forecasting

Unit 3

Production Analyses

(15 hrs)

- 3.1 Production function – Law of Variable Proportions
 - 3.1.1 Production Function with One Variable Input
 - 3.1.2 Production Function with Two Variable Inputs
 - 3.2.3 Marginal Rate of Technical Substitution
- 3.2 Returns to scale - Increasing returns to scale

Unit 4

Cost Analyses

(15 hrs)

4.1 Cost Concepts

4.2 Cost output relationship in the Long run and Short run

4.3 Economies and Diseconomies of Scale

Unit 5

Profit Management

(10 hrs)

5.1 Profit –Meaning and Nature

5.2 Profit Policies

5.3 Profit Planning and Forecasting

BOOKS FOR STUDY

Geetika, Piyali Ghosh and Purba Roy Choudary, “Managerial Economics”, Sultanchand, 2012.

R.L. Varshney & K.L. Maheswari, “Managerial Economics”, Tata McGraw Hill, 2011.

G.S. Gupta, “Managerial Economics”, Tata McGraw Hill, 2009.

D.N. Dwivedi, Managerial Economics, Vikas Publishing House Private, 1995.

JOURNALS

The IUP journal of Managerial Economics.

The International Journal of Economic and Management.

SS International Journal of Economics and Management.

WEB RESOURCES

www.indianjournalofeconomicsandresearch.com

www.indianjournals.com

www.ssirn.com

PATTERN OF EVALUATION

Total Marks: 50

Section A – $7 \times 2 = 14$ Marks

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

Section C – $7 \times 2 = 14$ Marks (from a choice of two)

Third Component

List of Evaluation modes:

Seminars/Quiz/Group discussion/Assignments/Class Presentation

End Semester Examination:

Total Marks: 100 Duration: 3 Hours

Section A – short answers (max. 50 words) - $10 \times 2 = 20$ Marks

Section B – $5 \times 8 = 40$ Marks (from a choice of 7 – Max 500 words)

Section C – $2 \times 20 = 40$ Marks (from a choice of 4 -Max 1200 words)

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086
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SYLLABUS
(Effective from the academic year 2015 – 2016)

HUMAN RESOURCE PRACTICES

CODE: 15CM/ME/HR55

CREDITS: 5

L T P: 5 0 0

TOTAL TEACHING HOURS: 65

OBJECTIVES

- To provide an understanding of the importance and practices of Human Resource Management
- To educate on the managerial operative and maintenance aspects of the human resources in an organization

Unit 1

(10 hrs)

Introduction

- 1.1 Concept, Scope and Significance of HRM
- 1.2 Functions and Objectives of HRM
- 1.3 Changing role of HRM , Human Resource vs Human Capital/Asset

Unit 2

(10 hrs)

Manpower Planning

- 2.1 Assessing Human resource requirement
- 2.2 Objectives and Process of Manpower Planning
- 2.3 Work load analysis, Job analysis, Job Description and Specification

Unit 3

Recruitment, Selection and Training and Development (15 hrs)

- 3.1 Factors affecting Recruitment, Sources of Recruitment, Basic selection Model
- 3.2 Selection Process, Interviewing, Placement and Induction
- 3.3 Training and Development – Employee and Executive Development Programme

Unit 4

Compensation Management, Performance Appraisal (15 hrs)

- 4.1 Determination of Wages and Salary – Factors
- 4.2 Incentive – Financial, Non-Financial and Fringe Benefits
- 4.3 Innovations in Compensation Management
- 4.4 Performance Appraisal -Methods, Promotion- Factors, Basis of Promotion-Seniority vs Merit Based

Unit 5

Contemporary Issues in HRM

(15 hrs)

- 5.1 Ethical issues in HR
- 5.2 Managing Diversity at Work
- 5.3 Career Planning and Succession Concepts
- 5.4 Human Resource Information Systems

BOOK FOR STUDY

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

BOOKS FOR REFERENCE

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

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

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

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

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

JOURNALS

International Journal of Human Resource Management

The Human Resource Management Review

Human Resource Management International Digest

Human Resource Management Journal

WEB RESOURCES

www.hrware.com

www.hrcouncil.ca.in

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

Third Component Tests:

List of evaluation modes:

Seminars

Quiz

Group discussion

Assignments

Class Presentation

End Semester Examination:

Total Marks: 100 Duration: 3 Hours

Section A – short answers (max. 30 words) - 10 x 2 = 20 Marks

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

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

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086
General Elective Course Offered by Department of Commerce to students for
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SYLLABUS

(Effective from the academic year 2015 -2016)

CONTEMPORARY ADVERTISING

CODE: 15CM/GE/CA23

CREDITS : 3

L T P : 3 0 0

TOTAL TEACHING HOURS: 39

OBJECTIVES OF THE COURSE

- To introduce the concept and types of Contemporary advertising
- To enable students to meet the growing demands and challenges of the promotional aspects of advertising

Unit 1	Scope of Advertising	(7 hrs.)
	1.1 Introduction - Definition and Meaning	
	1.2 Role of Advertising	
Unit 2	Advertising Copy	(8 hrs.)
	2.1 Elements of an Ad. Copy	
	2.2 Ad. Layout - Principles of Ad. Layout	
Unit 3	Modern Advertising	(9 hrs.)
	3.1 Types of Modern Advertising	
	3.2 Comparison - Indoor and Outdoor Advertising	
Unit 4	Online Advertising	(7 hrs.)
	4.1 Introduction - the Internet as an Advertising Medium	
	4.2 Types of Online Advertising - Alternative Offline Advertising Media and Mass Online Advertising Web Resources, Banner Ads, Pop Ups, Interstitials, Superstitials and Sponsorships	
Unit 5	Challenges and trends of Online Media	(8 hrs.)
	5.1 Reasons for Failure of Online Advertising	
	5.2 Changing Trends in Online Advertising.	

BOOK FOR STUDY

Jefkins, Frank. *Advertising*. New Delhi: Pearson Education 2007.

BOOKS FOR REFERENCE

David W.Schumann and Esther Thorson. *Internet Advertising Theory and research*. Psychology Press, 2007.

Joseph, Plummer., Steve Rappaport, Teddy Hall and Robert Borocci. *The online Advertising play Book. Proven Strategies and tested tactics from the advertising research foundation*. John Wiley, 2006.

Terence A. Shimp. *Advertising, Promotion and supplemental Aspects of Intergrated Marketing Communications*. USA: Thomson Learning, 2003

Wilmshurs, John and Adrian Mackay. *The fundamentals of Advertising*. Reed Educational and Professional, 1999.

JOURNALS

Journal of Advertising Research

International Journal of Advertising

International Journal of Internet Marketing and Research

Journal of Advertising

Journal of Advertising Education

WEB RESOURCES

www.mu.ac.in/myweb_test/sybcom-avtg-eng.pdf

advertising.knoji.com/what-are-the-different-roles-of-advertising/

techcrunch.com/2009/03/22/why-advertising-is-failing-on-the-internet/

www.networkadvertising.org/understanding-online-advertising/

PATTERN OF EVALUATION

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)

Third Component:

List of evaluation modes:

Seminars

Assignments

Submission of AD Copy

No End Semester Examination

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086
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SYLLABUS
(Effective from the academic year 2015-2016)

PERSONNEL MANAGEMENT

CODE: 15CM/GE/PM23

CREDITS: 3

L T P: 3 0 0

TOTAL TEACHING HOURS: 39

OBJECTIVES OF THE COURSE

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

Unit 1

Introduction (8 hrs.)

- 1.1 Definition – Characteristics, Objectives and Importance of Personnel Management
- 1.2 Functions of Personnel Management

Unit 2

Staffing (8 hrs.)

- 2.1 Nature, Elements and Importance of Staffing
- 2.2 Recruitment and Selection
- 2.3 Promotion – Types and Basis of Promotion

Unit 3

3.1 Training and Development (8 hrs.)

- 3.1.1 Training – Importance, Need and Types
- 3.1.2 Training Methods – On-the Job, Off-the Job and Vestibule Training.
- 3.2 Performance Appraisal – Concept, Objectives and Methods of Performance Appraisal

Unit 4

Components of Compensation (8 hrs.)

- 4.1 Factors to be Considered for Determination of Wages and Salaries
- 4.2 Incentives and Perquisites
- 4.3 Fringe Benefits – Meaning and Types

Unit 5

Leadership and Communication (7 hrs.)

- 5.1 Leadership – Qualities of a Leader, Types of Leaders, Trait and Situational Approach to Leadership, Leadership Grid
- 5.2 Communication – Meaning, Nature, Importance and Types of Communication

BOOK FOR STUDY

Gupta, C.B. *Human Resource Management*. New Delhi: Sultan Chand, 2014

BOOKS FOR REFERENCE

Aswathappa, K. *Human Resource Management*. New Delhi: Tata McGraw Hill, 2007.

Flippo V. Edwin. *Personnel Management*. New Delhi: McGraw Hill, 2008

Khanka, S.S, *Human Resource Management*. New Delhi: Sultan Chand, 2007.

Mamoria, C.B, *Personnel Management*. New Delhi: Himalaya, 2004

Prasad, L.M., *Human Resource Management*. New Delhi: Sultan Chand, 2007

JOURNALS

International Journal of Management Reviews

European Journal of Business Management

WEB RESOURCES

www.exed.hbs.edu

www.hbr.org

PATTERN OF EVALUATION

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)

Third Component:

List of evaluation modes:

Seminars

Assignments

No End Semester Examination

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086
General Elective Course Offered by Department of Commerce to students for
B.A. / B.Sc. / B.Com. / B.C.A. / B.S.W. / B.V.A. Degree Programmes

SYLLABUS
(Effective from the academic year 2015-2016)

BUSINESS LEADERSHIP

CODE: 15CM/GE/BL22

CREDITS: 2

L T P : 2 0 0

TOTAL TEACHING HOURS: 26

OBJECTIVES OF THE COURSE

- To introduce the concept and theories of leadership management
- To understand the essentials of leadership traits and approaches

Unit 1

Introduction

(6 hrs.)

- 1.1 Definition and Characteristics of Leadership
- 1.2 Differences Between Leadership and Management
- 1.3 Role of a Leader- Group Task Roles, Group Building and Maintenance Roles

Unit 2

Functions and Responsibilities

(10 hrs.)

- 2.1 Functions and Responsibilities of a Leader
- 2.2 Qualities of a Leader
- 2.3 Leadership Patterns - Autocratic, Democratic, Free Rein, Bureaucratic, Manipulative and Expert Leadership

Unit 3

Leadership Styles

(10 hrs.)

- 3.1 Degrees of Leadership- Blake and Mouton's Managerial Grid
- 3.2 Facets of Leadership-Factors affecting Choice of Leadership
- 3.3 Different Approaches to Leadership- Trait Oriented, Situational Approach and Functional Approach

BOOKS FOR STUDY

Mamoria, C.B. and S.V.Gankar. *Personnel Management*. Mumbai: Himalaya, 2004

BOOKS FOR REFERENCE

Aswathappa, K. *Organisational Behaviour Text, Cases and Games*. Mumbai: Himalaya, 2007.

Edwin B. Flippo, *Personnel Management*. Mumbai: Tata McGrawHill, 2004.

Peter F. Drucker. *Principles of Management*. Sultan Chand, 2003.

Prasad, L.M. *Human Resource Management*, New Delhi: Sultan Chand, 2004.

JOURNALS

International Journal of Management Reviews

International Journal of Business Management and Leadership

International Journal of Complexity in Leadership

WEB RESOURCES

www.insead.edu/library/rankings/journal_rankings.cfm

www.hbr.org

www.inderscience.com

PATTERN OF EVALUATION

No End Semester Examination, Only Internal Assessment

Average of CA and Component will be taken as Internal 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)

Third Component:

List of Evaluation modes:

Seminars

Assignments

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086
B.Com (A & F) DEGREE: ACCOUNTING AND FINANCE

SYLLABUS
(Effective from the academic year 2015 -2016)

INVESTMENT PLANNING

CODE: 15CM/UI/IP23

CREDITS: 3

OBJECTIVES OF THE COURSE

- To enable the students to acquire conceptual knowledge about investment
- To familiarize students with the process of personal investment planning

Unit 1

Introduction to Investment

- 1.1 Meaning and Need for Savings and Investment
- 1.2 Investment Decision Process
- 1.3 Types of Investments
- 1.4 Steps involved in Investment

Unit 2

Investment Environment

- 2.1 Overview of Indian Financial System – Money Market and Capital Market
- 2.2 Investment Avenues, Asset Classes and Financial Instruments
- 2.3 Security Pricing Influencing Factors and Valuation
- 2.4 Regulations governing Investment

Unit 3

Risk and Return

- 3.1 Meaning of Risk and Return
- 3.2 Types of Risk and Return
- 3.3 Measure of Risk and Return

Unit 4

Investment Performance and Evaluation

- 4.1 Diversification – Meaning and Techniques
- 4.3 Active and Passive Investment Strategies
- 4.4 Portfolio Appraisal and Revision

Unit 5

Investor Protection

- 5.1 SEBI and Role of Stock Exchange in Investor Protection
- 5.2 Investor Grievances and Redressal
- 5.3 Awareness and Activism

BOOKS FOR STUDY

Bhalla V.K, 2008, 19th edition, Investment Management, S. Chand & Co Ltd, New Delhi

Chandra, Prasanna, 3rd edition, Investment Analysis and Portfolio Management, Tata McGraw-Hill Publishing Company Limited, New Delhi

Rustagi R.P , 2013, 4th edition, Investment Analysis and Portfolio Management, Sultan Chand & Sons, New Delhi

BOOKS FOR REFERENCE

Avadhani, VA, 2011, Investments and Securities Markets in India, Himalaya Publishing House, New Delhi

Chandra, Prasanna, 2012, Investment Game How to Win, Tata Mcgraw Hill Publishing Co Ltd, New Delhi

Pandian, P., 2009, Security Analysis and Portfolio Management, Vikas Publishing House, New Delhi

JOURNALS

The Journal of Investment Strategies
The Journal of Investment Management
The Journal of Investment Consulting

WEB RESOURCES

www.investmentmanagementinstitute.com
ocw.mit.edu

PATTERN OF EVALUATION

End Semester Examination:

Total Marks:100

Duration: 3 Hours

Section A – short answers (max. 50 words) - 10 x 2 = 20 Marks

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

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

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086
B.Com (A & F) DEGREE: ACCOUNTING AND FINANCE

SYLLABUS
(Effective from the academic year 2015 -2016)

PERFORMANCE APPRAISAL

CODE: 15CM/UI/PA23

CREDITS:3

OBJECTIVES OF THE COURSE

- To expose the students to the managerial, operative and maintenance aspects of Human Resources
- To provide an insight into the assessment of Human resources

Unit 1

Introduction

- 1.1 Performance Appraisal – Concept, Objectives, Importance and Uses
- 1.2 Reward- Meaning, Objectives, Principles ,Importance and Types

Unit 2

Appraising for Recognition and Reward

- 2.1 Process of Appraisal
- 2.2 Methods of Appraisal – Traditional and Modern Methods
- 2.3 Problem in Appraisal
- 2.4 Tools and Techniques of Performance Appraisal

Unit 3

Wages and Salary Administration

- 3.1 Concepts of Wages
- 3.2 Minimum Wage, Fair Wage, Living Wage
- 3.3 Essentials of Sound Wage and Salary Structure
- 3.4 Factors affecting Wages and Methods of Wage Payments

Unit 4

Incentives

- 4.1 Meaning and Essential of Sound Incentives Plans
- 4.2 Types of Incentive Plans
- 4.3 Concept of Profit Sharing

Unit 5

Fringe Benefits

- 5.1 Need and Importance of Fringe Benefits
- 5.2 Types of Fringe Benefits
- 5.3 Perquisites – Need and Types

BOOK FOR STUDY

Human Resource Management – C.B.Gupta

BOOKS FOR REFERENCE

Human Resource Management – Aswathappa

Performance Appraisal And Compensation Management – D.Geol

Performance Management And Appraisal System – T.D.Roa

JOURNALS

www.moodle.baskent.edu

www.managementstudyguide.com

www.hrwale.com

PATTERN OF EVALUATION**End Semester Examination:**

Total Marks: 100

Duration: 3 Hours

Section A – short answers (max. 50 words) - $10 \times 2 = 20$ Marks

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

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