



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

**SYLLABUS**  
**(Effective from the academic year 2015 – 2016)**

CURRICULUM RESTRUCTURE - B.Com 2015 - 16- COMMERCE														
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	4	4	5	5	5	5	28	28
					4	4			5	5	4	4	13	13
					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		2		1		1		2		1		2		7
GD/peer/Lib		3				2		3		3		3		16
Total	22	30	29	30	26	30	23	30	25	30	24	30	149	180

**STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086**

**B.Com. DEGREE**

**COURSES OF STUDY**

(Effective from the academic year 2015 - 2016)

**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/FA15	Financial Accounting	5	5	0	0	3	50	50	100
15CM/MC/MG14	Marketing	4	4	0	0	3	50	50	100
Allied Core Offered to the Department of Computer Science									
15CM/AC/FS15	Financial Statements and Analysis	5	5	0	0	3	50	50	100
Semester - II									
15CM/MC/CT25	Cost Accounting	5	5	0	0	3	50	50	100
15CM/MC/BM24	Business Management	4	4	0	0	3	50	50	100
Allied Core Offered to the Department of Computer Science									
15CM/AC/PF25	Principles of Financial Management	5	5	0	0	3	50	50	100
Semester - III									
15CM/MC/BL34	Business Law	4	4	0	0	3	50	50	100
15CM/MC/BF35	Banking and Financial Services	5	5	0	0	3	50	50	100
15CM/MC/MA34	Management Accounting	4	4	0	0	3	50	50	100
15CM/MC/EC34	Business Ethics and Corporate Social Responsibility	4	4	0	0	3	50	50	100
Allied Core Offered to the Department of Economics									
15CM/AC/PF35	Principles of Financial Management	5	5	0	0	3	50	50	100
Semester - IV									
15CM/MC/FM44	Financial Management	4	4	0	0	3	50	50	100
15CM/MC/CL44	Company Law	4	4	0	0	3	50	50	100
15CM/AC/ST45	Statistical Techniques 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/FK55	Financial Markets	5	5	0	0	3	50	50	100
15CM/MC/CA55	Corporate Accounting	5	5	0	0	3	50	50	100
15CM/MC/HR55	Human Resource Management	5	5	0	0	3	50	50	100
Semester - VI									
15CM/MC/IT65	Income Tax Law and Practice	5	5	0	0	3	50	50	100
15CM/MC/ED65	Entrepreneurship	5	5	0	0	3	50	50	100
15CM/MC/EC64	E-Commerce	4	4	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
Major Elective Courses									
15CM/ME/PR55	Project	5	0	0	5	0	0	100	100

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**B.Com. DEGREE**

**COURSES OF STUDY**

(Effective from the academic year 2015 - 2016)

**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
Marketing and Management									
15CM/ME/CB55	Consumer Behaviour	5	5	0	0	3	50	50	100
15CM/ME/RM55	Retail Marketing	5	5	0	0	3	0	50	100
15CM/ME/OB55	Organisational Behaviour	5	5	0	0	3	50	50	100
Finance									
15CM/ME/AG55	Auditing	5	5	0	0	3	50	50	100
15CM/ME/AC55	Advanced Corporate Accounting	5	5	0	0	3	50	50	100
15CM/ME/PF55	Portfolio Management	5	5	0	0	3	50	50	100
Office Management									
15CM/ME/OM55	Office Organisation and Management	5	5	0	0	3	50	50	100
15CM/ME/AA55	Automated Accounting Practices	5	5	0	0	3	50	50	100
15CM/ME/OP55	Office Procedures and Practices	5	5	0	0	3	50	50	100
General Elective Courses									
15CM/GE/BP22	Banking Practices	2	2	0	0	-	50	-	100
15CM/GE/FS22	Financial Services	2	2	0	0	-	50	-	100
15CM/GE/BL22	Business Leadership	2	2	0	0	-	50	-	100
15CM/GE/FM23	Fundamentals of Marketing	3	3	0	0	-	50	-	100
15CM/GE/CA23	Contemporary Advertising	3	3	0	0	-	50	-	100
15CM/GE/PM23	Personnel Management	3	3	0	0	-	50	-	100
15CM/GE/BA23	Basic Accounting	3	3	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/CR23	Consumer Rights	3	0	0	0	3	-	50	100
15CM/UI/IM23	International Marketing	3	0	0	0	3	-	50	100

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

**SYLLABUS**

(Effective from the academic year 2015 – 2016)

**FINANCIAL ACCOUNTING**

**CODE: 15CM/MC/FA15**

**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 help the students to acquire knowledge in preparing financial statements.
- To equip the students with the skill of preparing accounts for various type of organizations

**Unit 1**

**Conceptual Frame Work for Preparation of Financial Statements (15 hrs.)**

- 1.1 Capital and Revenue Expenditure - Capital and Revenue Receipts
- 1.2 Accounting Standards
  - 1.2.1 Object of Accounting Standards - Accounting Standard Board of India - Functions - Indian Accounting Standards (IND ASs) -International Financial Reporting Standards (IFRS)
  - 1.2.2 Ind AS – 1: Presentation of Financial Statements (a) Objective (b) Scope (c) General Features
  - 1.2.3 Ind AS – 2: Inventories (a) Objective (b) Definitions (c) Measurement of Inventories (d) Disclosure
  - 1.2.4 Ind AS – 18: Revenue (a) Objective and Scope (b) Measurement of Revenue
- 1.3 Advanced Problems in Final accounts of a Sole Trader

**Unit 2**

**Insurance Claim for Loss of Stock and for Loss of Profit (13 hrs.)**

- 2.1 Insurance Claim for Loss of Stock
  - 2.1.1 Concept of Under-Insurance and Average Clause
  - 2.1.2 Computation of Claim – with Price Change, Consideration of Unusual Selling Line and Price Reduction
- 2.2 Insurance Claim for Loss of Profit
  - 2.2.1 Concept – Insured and Uninsured Standing Charges, GP Rate, Short Sales and Increased Cost of Working, Average Clause
  - 2.2.2 Computation of Claim

**Unit 3**

**Accounting for Hire Purchase and Installment System (12 hrs.)**

- 3.1 Meaning - Features of Hire Purchase Agreement - Distinction Between Hire Purchase and Sale
  - 3.1.1 Interest Calculations
  - 3.1.2 Recording Transactions in the Books of Hire Purchaser and the Hire Vendor

- 3.2 Default and Repossession – Partial Repossession and Complete Repossession
- 3.3 Installment System – Features - Distinction Between Hire Purchase and Installment System

**Unit 4**

**Branch Accounts and Departmental Accounts**

**(15 hrs.)**

- 4.1 Branch Accounts
  - 4.1.1 Features
  - 4.1.2 Methods of Accounting – Debtors System, Stock and debtors System
- 4.2 Independent Branches –Features, Adjustment Entries in the Books of Head Office and Branch
- 4.3 Departmental Accounts
  - 4.3.1 Concept, Distinction between Departments and Branches
  - 4.3.2 Objective of Preparation of Departmental Accounts, Apportionment of Common Cost
  - 4.3.3 Preparation of Departmental Trading and Profit and Loss Account
  - 4.3.4 Inter Departmental Transfer of Goods at Cost, Cost Plus and at Selling Price and Elimination of Unrealized Profit

**Unit 5**

**Average Due Date and Account Current**

**(10 hrs.)**

- 5.1 Average Due Date and its Computation
- 5.2 Account Current – Methods of Computation – Forward, Backward and Daily Balance Method including Red Ink Interest

**BOOKS FOR STUDY**

Gupta, R.L and M. Radhaswamy. *Advanced Accountancy (Vol.I)*. Sultan Chand, 2007.

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

**BOOKS FOR REFERENCE**

Goyal V.K. *Financial Accounting*. Anuraj Jain, 2010.

Jain S.P and K.L Narang. *Advanced Accountancy (PartI)*. Kalyani, 2007.

Maheshwari S.N, *Advanced Accountancy (PartI)*. Vikas, 2007.

**JOURNALS**

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

Indian Journal of Finance

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

## **WEB RESOURCES**

[www. icaai.org](http://www.icaai.org)

[www.journals.elsevier.com](http://www.journals.elsevier.com)

[www. emeraldgroupublishing.com](http://www.emeraldgroupublishing.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:

Assignments

Test

### **End Semester Examination**

**Total Marks: 100**

**Duration: 3 hours**

Section A –  $10 \times 2 = 20$  Marks (no choice) 5 Questions theory and 5 Problems

Section B –  $5 \times 8 = 40$  Marks (from a choice of seven questions - Problems)

Section C –  $2 \times 20 = 40$  Marks (from a choice of four questions- Problems)

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

**SYLLABUS**  
(Effective from the academic year 2015 -2016)  
**MARKETING**

**CODE: 15CM/MC/MG14**

**CREDITS: 4**

**L T P: 4 0 0**

**TOTAL TEACHING HOURS: 52**

**OBJECTIVES OF THE COURSE**

- To enable students to understand the intricacies of marketing, focusing on its macro role in society and micro role in business
- To equip students to face the challenges and constraints of the competitive business
- To facilitate understanding of the conceptual framework of marketing and its applications in decision making under various environmental constraints

**Unit 1**  
**Introduction** (12 hrs.)  
1.1 Marketing – Meaning, Nature and Marketing Concept Model  
1.2 Functions of Marketing – Clark’s Function of Marketing

**Unit 2**  
**Product Planning and New Product Development** (10 hrs.)  
2.1 Product Planning  
    2.1.1 Product Policy and Product Mix  
2.2 Product Life Cycle - Stages  
2.3 New Product Development  
    2.3.1. Process of new Product Development  
    2.3.2 Reasons for Product Failure

**Unit 3**  
**Pricing and Market Segmentation** (10 hrs.)  
3.1 Pricing  
    3.1.1 Factors affecting Pricing  
    3.1.2 Pricing Policy  
3.2 Market Segmentation  
    3.2.1 Methods of Segmentation

**Unit 4**  
**Branding and Promotion** (10 hrs.)  
4.1 Branding  
    4.1.1 Meaning and Importance  
    4.1.2 Types of Brands, Functions  
4.2 Packaging  
    4.2.1 Functions and types of Packaging and Labeling  
4.3 Promotion - Mix



## **Unit 5**

### **Channels of Distribution**

**(10 hrs.)**

5.1 Factors affecting Choice of Channel

5.2 Classification of Channel Members

### **BOOK FOR STUDY**

Nair, Rajan and Sanjith Nair. *Marketing*. 11<sup>th</sup> Edition, New Delhi: Sultan Chand, 2013.

### **BOOKS FOR REFERENCE**

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

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

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

Steven J Skinner, *Marketing*, Houghton Mifflin; 2nd edition, 1994.

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

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.

### **JOURNALS**

Journal of Marketing - American Marketing Association

Journal of Consumer Marketing

Journal of Marketing Education

International Journal of Research in Marketing

International Journal of Marketing Studies

International Journals of Marketing and Technology

Indian Journal of Marketing

### **WEB RESOURCES**

[www.yourarticlelibrary.com](http://www.yourarticlelibrary.com)

[www.boundless.com](http://www.boundless.com)

[www.learnmarketing.net](http://www.learnmarketing.net)

### **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 – 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.C.A. DEGREE**

**Allied Core Offered to the Department of Computer Science**

**SYLLABUS**

(Effective from the academic year 2015 – 2016)

**FINANCIAL STATEMENTS AND ANALYSIS**

**CODE: 15CM/AC/FS15**

**CREDITS: 5**

**L T P: 5 0 0**

**TOTAL TEACHING HOURS: 65**

**OBJECTIVES OF THE COURSE**

- To provide a basic knowledge of accounting concepts and practices.
- To understand and analyze financial statements.

**Unit 1**

**1.1 Principles of Accounting (15 hrs.)**

- 1.1.1 Introduction to double entry system
- 1.1.2 Preparation of Journal and Trial balance.

**Unit 2**

**2.1 Final Accounts (20 hrs.)**

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

**2.2 Final Accounts of a Company**

- 2.2.1 Preparation of Final accounts –Form and Contents as per Provision of Companies Act 2013 as per Schedule III

**Unit 3**

**3.1 Techniques for analyzing Financial Statements (10 hrs.)**

- 1.1 Comparative Statements
- 1.2 Common Size Statements
- 1.3 Trend Analysis

**Unit 4**

**4.1 Ratio Analysis (10 hrs.)**

- 4.1.1 Profitability Ratios
- 4.1.2 Solvency Ratios
- 4.1.3 Liquidity Ratios

**Unit 5**

**5.1 Cost Ascertainment (10 hrs.)**

- 5.1.1 Meaning of Direct and Indirect Cost
- 5.1.2 Preparation of Statement of Cost and Profit.

### **BOOKS FOR STUDY**

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

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

### **BOOKS FOR REFERENCE**

Maheswari S.N., *Advanced Accountancy(Part 1)*. New Delhi: Vikas, 2007.

Murthy A. and Gurusamy S. *Essentials of Cost Accounting*. Chennai: Vijay Nicole, 2007.

Murthy.A and Guruswamy.S. *Management Accounting*, Chennai: Vijay Nicole, 2006.

Ramachandran. N.and Ram Kumar Kakani. *Financial Accounting for Management*. Tata McGraw Hill

Sridal A.N., *Management Accounting and financial analysis*. Shroff, 2009.

### **JOURNAL**

International journal of accounting

Journal of finance

### **WEB RESOURCES**

[www.accountingcoach.com](http://www.accountingcoach.com)

[www.cliffsnotes.com/.../accounting/accounting.../](http://www.cliffsnotes.com/.../accounting/accounting.../)

[managerial...cost-accounting.../managerial-versus-financial-accounting](http://managerial...cost-accounting.../managerial-versus-financial-accounting)

### **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:**

List of Evaluation modes:

Open book test

Problem solving

Assignment

#### **End Semester Examination**

**Total Marks: 100**                      **Duration: 3 hours**

Section A –  $10 \times 2 = 20$  Marks (no choice) 5 Questions theory and 5 Problems

Section B –  $5 \times 8 = 40$  Marks (from a choice of seven questions - Problems)

Section C –  $2 \times 20 = 40$  Marks (from a choice of four questions- Problems)

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

**SYLLABUS**

(Effective from the academic year 2015– 2016)

**COST ACCOUNTING**

**CODE: 15CM/MC/CT25**

**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 enable students to understand the methods of ascertaining the product cost
- To expose the students to the practical applicability of Costing

**Unit 1**

**The Nature of Cost Accounting**

**(10 hrs.)**

- 1.1 Meaning, Objectives and Scope
- 1.2 Advantages and Limitations of Cost Accounting, Difference Between Financial and Cost Accounting
- 1.3 Cost Center and Cost Units- Methods of Costing, Elements of Cost, Cost Concepts and Classification of Cost. Cost Audit and Maintenance of Cost Records
- 1.4 Preparation of Cost Sheet, Quotations or Tenders

**Unit 2**

**Material Cost and Material Control**

**(15 hrs.)**

- 2.1 Computation of Material Cost and Accounting Treatment for Normal, Abnormal Loss and Scrap
- 2.2 Essentials of Material Control, Purchase Control – Purchase Procedure
- 2.3 Store Control
  - 2.3.1 Techniques of Inventory Control – Economic Order Quantity, Level Setting, Perpetual Inventory Systems and Stock Control According to Value- ABC Analysis, JIT
- 2.4 Issue Control
  - 2.4.1 Stores and Material Records – Bin Card and Store Ledger
  - 2.4.2 Methods of Material Issue – First In First Out, Last In First Out, Average Cost - Simple and Weighted Average

**Unit 3**

**Labour Cost, Remuneration and Incentives**

**(15 hrs.)**

- 3.1 Computation of Labour Cost with Overtime and Idle Time
- 3.2 Labor Turnover – Methods of Computation, Causes and Effects of Labour Turnover
- 3.1 Methods of Remuneration- Time Rate System, Piece Rate System, Taylor's Differential Piece Rate System.
- 3.1** Incentive Plans -Halsey Premium Plan, Rowan Premium Plan

## **Unit 4**

### **Overheads**

**(13 hrs.)**

- 4.1 Importance and Classification of Overhead Costs
- 4.2 Apportionment and Allocation of Overheads
  - 4.2.1 Primary Distribution of Overheads
  - 4.2.2 Secondary Distribution of Overheads- Direct Distribution, Reciprocal and Non Reciprocal Methods
- 4.3 Methods of Absorption of Overheads
  - 4.3.1 Direct Labour Hour Rate
  - 4.3.2 Machine Hour Rate
  - 4.3.3 Activity Based Costing

## **Unit 5**

### **Process and Operating Costing**

**(12 hrs.)**

- 5.1 Process Costing
  - 5.1.1 Meaning and Features of Process Costing
  - 5.1.2 Process Losses and Gains – Accounting Treatment of Normal and Abnormal Wastage and Abnormal Gain
  - 5.1.3 Inter-Process Profit
- 5.2 Operating Costing- Transport Costing only

### **BOOKS FOR STUDY**

Jain, S.P. and Narang K.L. *Cost Accounting*. New Delhi: Kalyan, 2006.

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

### **BOOKS FOR REFERENCE**

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

Maheswari, S.N. *Problems and solutions in Cost Accounting*. 12<sup>th</sup> edition, Sultan Chand, 2010.

Ravi M. Kishore. *Cost Accounting*, 4<sup>th</sup> edition, Taxmann's Allied Services, 2010.

### **JOURNALS**

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

### **WEB RESOURCES**

[icwaijournal@hotmail.com](mailto:icwaijournal@hotmail.com)  
[www.accaglobal.com](http://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 questions)

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

### **Third Component**

List of Evaluation modes:

Assignments

Problem solving

Open book test

### **End Semester Examination**

**Total Marks: 100**

**Duration: 3 hours**

Section A –  $10 \times 2 = 20$  Marks (no choice 5 Questions theory and 5 Problems)

Section B –  $5 \times 8 = 40$  Marks (from a choice of seven questions – 2 theory and 5 problems)

Section C –  $2 \times 20 = 40$  Marks (from a choice of four questions- Problems)

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

**SYLLABUS**

(Effective from the academic year 2015 – 2016)

**BUSINESS MANAGEMENT**

**CODE: 15CM/MC/BM24**

**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 organisation
- To familiarize students with the different functions of management

**Unit 1**

**Introduction**

**(10 hrs.)**

- 1.1 Meaning, Concepts and Levels of Management
- 1.2 Contributions to Management Studies by Fayol, Taylor, Elton Mayo

**Unit 2**

**Planning**

**(9 hrs.)**

- 2.1 Importance and Process of Planning
- 2.2 Types of Plans – Policies, Procedures, Strategies, Objectives, Rules, Budgets
- 2.3 Obstacles to Effective Planning

**Unit 3**

**Organising and Departmentation**

**(12 hrs.)**

- 3.1 Organizing
  - 3.1.1 Nature and Importance
  - 3.1.2 Types – Line, Line and Staff and Functional Organizations
- 3.2 Delegation and De-centralization
- 3.3 Departmentation

**Unit 4**

**Staffing and Communication**

**(12 hrs.)**

**4.1 Staffing**

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

**4.2 Communication**

- 4.2.1 Types and Process
- 4.2.2 Barriers to Communication

## Unit 5

### Control

(9 hrs.)

5.1 Importance of Control and Control Process

5.2 Characteristics of an Ideal Control System

### BOOKS FOR STUDY

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

### BOOKS FOR REFERENCE

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

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

Harold, Koontz., Hein Weihrich. *Essentials of Management*. 6th edition. New Delhi: Tata Mc.Graw Hill, 2006.

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

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

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

### JOURNALS

International Journal of Management Reviews

European Journal of Business Management

### WEB RESOURCES

[www.exed.hbs.edu](http://www.exed.hbs.edu)

[www.hbr.org](http://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:

Case Studies

Mini projects

Objective type questions

#### 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.C.A. DEGREE**  
**Allied Core Offered to the Department of Computer Science**

**SYLLABUS**  
**(Effective from the academic year 2015 -2016)**

**PRINCIPLES OF FINANCIAL MANAGEMENT**

**CODE: 15CM/AC/PF25**

**CREDITS : 5**

**L T P : 5 0 0**

**TOTAL TEACHING HOURS: 65**

**OBJECTIVES OF THE COURSE**

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

**Unit 1**

**Nature of Financial Management**

**(10 hrs.)**

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

**Unit 2**

**Time Value of Money**

**(10 hrs.)**

- 2.1 Meaning and Significance of Time Value of Money in Financial Decision
- 2.2 Techniques of Time Value
  - 2.2.1 Discounting Techniques
  - 2.2.2 Compounding Techniques

**Unit 3**

**Working Capital Management**

**(15 hrs.)**

- 3.1 Need and Types of Working Capital
- 3.2 Determinants of Working Capital
- 3.3 Computation of Working Capital (simple problems)

**Unit 4**

**Cash Asset Management**

**(15 hrs.)**

- 4.1 Motives in holding Cash Balance
- 4.2 Basic Strategies in Cash Management

#### 4.3 Preparation of Cash Budget

### Unit 5

#### Capital Budgeting

(15 hrs.)

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

#### BOOK FOR STUDY

Khan, M.Y. and P.K. Jain. *Basic Financial Management*. New Delhi: Tata McGraw Hill, 1999.

#### BOOKS FOR REFERENCE

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

Maheshwari S. N. *Financial Management*. New Delhi: Vikas, 2004.

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

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

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

#### 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

List of Evaluation modes:

Open book test

Problem solving

Assignment

##### End Semester Examination

**Total Marks: 100**

**Duration: 3 hours**

Section A –  $10 \times 2 = 20$  Marks (no choice) 5 Questions theory and 5 Problems

Section B –  $5 \times 8 = 40$  Marks (from a choice of seven questions – 2 theory and 5 problems)

Section C –  $2 \times 20 = 40$  Marks (from a choice of four questions- Problems)

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

**SYLLABUS**  
(Effective from the academic year 2015 -2016)

**BUSINESS LAW**

**CODE: 15CM/MC/BL34**

**CREDITS : 4**

**L T P : 4 0 0**

**TOTAL TEACHING HOURS: 52**

**OBJECTIVES OF THE COURSE**

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

**Unit 1**

**1.1 Law of Contract - I**

**(15 hrs.)**

1.1.1. Classification of Contract

**1.2 Requisites of a valid contract**

1.2.1. Offer and Acceptance

1.2.2. Consideration

1.2.3. Capacity to Contract

1.2.4. Free Consent

1.2.5. Legality of Object

**Unit 2**

**Law of Contract – II**

**(12 hrs.)**

2.1 Performance of Contract - Specific Performance

2.2 Discharge of Contract

2.3 Remedies for Breach of Contract

**Unit 3**

**Special Contracts - I**

**(8 hrs.)**

3.1 Contract of Indemnity

3.2 Contract of Guarantee - Rights and Liabilities of Surety, Discharge of Surety

**Unit 4**

**Special Contracts - II**

**(10 hrs.)**

**4.1 Bailment**

4.1.1 Rights and Duties of Bailor and Bailee

4.1.2 Termination of Bailment

4.1.3 Finder of Lost goods

**4.2 Pledge**

4.2.1 Rights and Duties of Pledger and Pledgee

4.2.2 Pledge by Non-owners

**4.3 Law of Agency**

**Unit 5****Sale of Goods Act****(7 hrs.)**

- 5.1 Essentials of a Contract of sale, Sale Vs. Agreement for Sale and Rule of Caveat Emptor
- 5.2 Conditions and Warranties
- 5.3 Transfer of Property
- 5.4 Performance of Contract
- 5.5 Rights of an Unpaid Seller

**BOOKS FOR STUDY**

Kapoor N.D, *Elements of Business Law*. New Delhi: Sultan Chand, 2007.

**BOOKS FOR REFERENCE**

Balachandran .V and Thothadri.S. *Business Law*. New Delhi: Tata McGraw Hill, 2010.

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

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

Kuchhal M. C. *Business Law*. New Delhi: Vikas, 2008.

Pandit M.S. and ShobhaPandi. *Business Law*. Mumbai: Himalaya, 2004.

Tulsian P. C. *Business Law*. New Delh: Tata McGraw Hill, 2007.

Tuteja S.K. *Business Law for Managers*. New Delhi: Sultan Chand, 2005.

**JOURNALS**

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

Cal. L.J. Calcutta Law Journal

Indian Business Law Journal

M.L.J. Madras Law Journal

**WEB RESOURCES**

[www.amritt.com](http://www.amritt.com)

[www.indilaw.com](http://www.indilaw.com)

[www.lawnotes.in](http://www.lawnotes.in)

## **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:

Case Studies

Group Discussion

Assignments

Class Presentations

Problem Solving

### **End Semester Examination:**

**Total Marks: 100**

**Duration: 3 hours**

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

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

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

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

**SYLLABUS**

(Effective from the academic year 2015 -2016)

**BANKING AND FINANCIAL SERVICES**

**CODE: 15CM/MC/BF35**

**CREDITS : 5**

**L T P: 5 0 0**

**TOTAL TEACHING HOURS: 65**

**OBJECTIVES OF THE COURSE**

- To expose students to the concept and practices adopted in the banking industry
- To educate students about the practical relevance and importance of banking
- To update students with the changing trends in banking industry
- To understand the basics of financial services and its various dimensions, evaluation and benefits to the economy

**Unit 1**

**Introduction to Banking**

**(15 hrs.)**

- 1.1 Meaning, Definition and Functions of Commercial Banking
- 1.2 Types of Deposits - Savings, Current, Fixed Deposits and Recurring Deposits
- 1.3 Types of Lending – Cash Credit, Overdraft, Bills Discounting and Term Loans
- 1.4 Opening, Operation and Closing of Bank Accounts
- 1.5 Banking Ombudsman

**Unit 2**

**Negotiable Instruments Act**

**(12 hrs.)**

- 2.1 Meaning and Features of Negotiable Instruments – Cheque, Promissory Note and Bills of Exchange
- 2.2 Crossing and Endorsement of Cheques
- 2.3 Payment and Collection of Cheques

**Unit 3**

**Advancements in Banking**

**(10 hrs.)**

- 3.1 E-Banking – Meaning, Importance, Merits and Demerits
- 3.2 Internet Banking, Mobile Banking, Tele-Banking
- 3.3 Debit Card, Credit Card, ATM Card and Smart Card
- 3.4 Electronic Clearing Service and Electronic Fund Transfer

**Unit 4**

**Financial Services - Introduction**

**(13 hrs.)**

- 4.1 Meaning, Features, Types and Importance of Financial Services in India
- 4.2 Credit Rating Services – Meaning and Methods of Rating with Special Reference to ICRA and CRISIL.
- 4.3 Merchant Banking - Meaning and Functions

## Unit 5

### Financial Services - Types

(15 hrs.)

- 5.1 Factoring - Definition, Importance, Types
- 5.2 Leasing – Meaning, Importance and Types
- 5.3 Mutual fund – Meaning, Types – Open Ended and Close Ended and Selection of Mutual Fund
- 5.4 Venture Capital Financing – Meaning, Importance and Features of Venture Capital Financing

### BOOKS FOR STUDY

Gurusamy, S. *Financial Services*. Tata McGraw Hill, 2011.

Sundaram, K.P.M. and P. N.Varshney. *Banking Theory Law and Practice*, New Delhi: Sultan Chand , 2005.

### BOOKS FOR REFERENCE

Bhalla, V.K. *Management of Financial Services*. New Delhi: Anmol, 2002.

Gordon, E. and Natarajan K. *Banking Theory Law and Practice*. Mumbai: Himalaya, 2005.

Gupta Shashi K and Nisha Agarwal. *Financial Services*. New Delhi: Kalyani, 2006.

Gurusamy S, *Banking Theory Law and Practice*. Chennai: Vijay Nicole Imprints, 2006.

Gurusamy S. *Financial Services and Markets*. Chennai: Vijay Nicole Imprints, 2012.

Khan, M.Y. *Financial Services*. New Delhi: Tata McGraw Hill, 2006.

Machiraju H. R., *Indian Financial System*. New Delhi: Vikas, 2005.

Varshney P.N. *Banking Law and Practice*, New Delhi; Sultan Chand, 2006.

### JOURNALS

Asian Journal of Research in Banking and Finance

Indian Journal of Finance

Journal of Banking, Information Technology and Management

Journal of Bank Management

Journal of Internet Banking and Commerce

International Journal of Banking and Finance

### WEB RESOURCES

[www.preservearticles.com](http://www.preservearticles.com)

[www.india-financing.com](http://www.india-financing.com)

[www.languages.ind.in](http://www.languages.ind.in)

[www.rbi.org.in](http://www.rbi.org.in)

[www.allbankingsolutions.com](http://www.allbankingsolutions.com)

[www.preservearticles.com](http://www.preservearticles.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:**

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 DEGREE**

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

**CODE: 15CM/MC/MA34**

**CREDITS: 4**

**L T P: 4 0 0**

**TOTAL TEACHING HOURS: 52**

**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 (5 hrs.)**

**1.1 Nature of Management Accounting**

- 1.1.1 Definition and Nature of Management Accounting
- 1.1.2 Scope and Objectives of Management Accounting
- 1.1.3 Need, Importance and Limitations of Management Accounting

**1.2 Analysis and Interpretation of Financial Statements**

- 1.2.1 Financial Statements – Income statement, Position Statement
- 1.2.2 Importance and limitation of Financial Statements
- 1.2.3 Concept of Analysis and Interpretation- Types of Financial Analysis

**Unit 2 (15 hrs.)**  
**Methods of Financial Analysis and Interpretation**

- 2.1 Comparative Statements
- 2.2 Common-Size Statements
- 2.3 Trend Analysis
- 2.4 Ratio Analysis
  - 2.4.1 Use, Significance and Limitations of Ratio Analysis
  - 2.4.2 Computation and Interpretation of Ratios - Turn Over, Liquidity, Profitability, Solvency and Leverage

**Unit 3 (10 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 (10 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

(12 hrs.)

- 5.1 Meaning - Standard Costing as a Management Tool - Limitations
- 5.2 Variance Analysis - Material, Labour, Overheads and Sales Variances

### BOOKS FOR STUDY

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

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

### BOOKS FOR REFERENCE

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

Indian Institute of Banker, *Management Accounting*. Macmillan, 2008.

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

### JOURNALS

International Journal of research in Commerce and Management  
Management Accountant - The ICWA of India,  
Indian Journal of Finance

### WEB RESOURCES

[www.icaai.org](http://www.icaai.org)

[www.cimaglobalcom](http://www.cimaglobalcom)

### 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:

Assignments

Test

#### End Semester Examination

**Total Marks: 100**

**Duration: 3 hours**

Section A –  $10 \times 2 = 20$  Marks (no choice) 5 Questions theory and 5 Problems

Section B –  $5 \times 8 = 40$  Marks (from a choice of seven questions – 2 theory and 5 problems)

Section C –  $2 \times 20 = 40$  Marks (from a choice of four questions- Problems)

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

**SYLLABUS**

(Effective from the academic year 2015 -2016)

**BUSINESS ETHICS AND CORPORATE SOCIAL RESPONSIBILITY**

**CODE: 15CM/MC/EC34**

**CREDITS : 4**

**L T P : 4 0 0**

**TOTAL TEACHING HOURS: 52**

**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 to Business Ethics**

**(10 hrs.)**

- 1.1** Meaning, Scope and Objectives of Business Ethics
- 1.2** Globalisation and Business Ethics
- 1.3** Ethical Dilemma in Business

**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
- 2.3** Whistle Blowing and Whistle Blower's Protection

**Unit 3**

**Corporate Governance**

**(10 hrs.)**

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

**Unit 4**

**Corporate Social Responsibility**

**(10 hrs.)**

- 4.1** Meaning, Importance of Corporate Social Responsibility and Legal Requirements
- 4.2** Corporate Sustainability and Corporate Social Responsibility
- 4.3** Managing Environmental Issues

## **Unit 5**

### **Responding to Stakeholders**

**(7 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*. 7<sup>th</sup> 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](http://www.ibscdc.org)

[www.exed.hbs.edu](http://www.exed.hbs.edu)

[www.hbr.org](http://www.hbr.org)

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### **Continuous Assessment:**

**Total Marks: 50**

**Duration: 90 mins.**

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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.A.DEGREE: BRANCH IV-ECONOMICS**  
**Allied Core Offered to the Department of Economics**

**SYLLABUS**  
**(Effective from the academic year 2015 – 2016)**

**PRINCIPLES OF FINANCIAL MANAGEMENT**

**CODE : 15CM/AC/PF35**

**CREDITS : 5**

**L T P : 5 0 0**

**TOTAL TEACHING HOURS: 65**

**OBJECTIVES OF THE COURSE**

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

**Unit 1 (10 hrs.)**

**Nature of Financial Management**

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

**Unit 2 (10 hrs.)**

**Time Value of Money**

- 2.1 Meaning and Significance of Time Value of Money in Financial Decision
- 2.2 Techniques of Time Value
  - 2.2.1 Discounting Techniques
  - 2.2.2 Compounding Techniques

**Unit 3 (15 hrs.)**

**Working Capital Management**

- 3.1 Need and Types of Working Capital
- 3.2 Determinants of Working Capital
- 3.3 Simple Problems on Computation of Working Capital

**Unit 4 (15 hrs.)**

**Cash Asset Management**

- 4.1 Motives in Holding Cash Balance
- 4.2 Basic Strategies in Cash Management
- 4.3 Preparation of Cash Budget

## Unit 5

(15 hrs.)

### Capital Budgeting

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

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

Maheshwari S. N. *Financial Management*. New Delhi: Vikas, 2004.

Pandey I. M. *Financial Management*. New Delhi: Vikas, 2005.

Prasanna Chandra. *Fundamentals of Financial Management*. New Delhi: Tata Mc Graw Hill, 2014.

### JOURNALS:

Indian Journal of Finance

International Journal of Financial Management

### WEB RESOURCES:

[www.exinfm.com](http://www.exinfm.com)

[www.indianjournaloffinance.co.in](http://www.indianjournaloffinance.co.in)

### PATTERN OF EVALUATION

#### Continuous Assessment:

**Total Marks: 50**

**Duration: 90 mins.**

Section A – 7 x 2 = 14 Marks (Answer all questions)

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

Section C – 1 x 20 = 20 Marks (Answer any one question from a choice of two)

#### Third Component:

##### List of evaluation modes

Open book tests

Assignments- Problem solving

#### End Semester Examination:

**Total Marks: 100**

**Duration: 3 hours**

Section A – 10 x 2 = 20 (five theory and five problems, short answers, Max. 50 words)

Section B – 5 x 8 = 40 (from a choice of 7, Two theory Questions and five Problems)

Section C – 2 x 20 = 40 (from a choice of 4, Problems)

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

**SYLLABUS**

(Effective from the academic year 2015 -2016)

**FINANCIAL MANAGEMENT**

**CODE: 15CM/MC/FM44**

**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
- To provide a sound conceptual frame work for financial decision-making

**Unit 1**

**Nature of Financial Management (8 hrs.)**

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

**Unit 2**

**Time Value of Money (10 hrs.)**

- 2.1 Meaning and Significance of Time value of Money in Financial Decisions
- 2.2 Computation of Time value of Money
  - 2.2.1 Compounding Techniques
  - 2.2.2 Present Value Techniques

**Unit 3**

**Measurement of Cost of Capital (12hrs.)**

- 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**

**Capital Budgeting (12 hrs.)**

- 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



## Unit 5

### Working Capital Management

(10 hrs.)

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

### BOOK FOR STUDY

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

### REFERENCE BOOKS

Chandra, Prasanna. *Fundamentals of Financial Management*. New Delhi: Tata McGraw Hill, 1999.

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

Kalra, Ashish. *Financial Management*. New Delhi: IGP, 2011.

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

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

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

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

### JOURNALS

Journal on Risk and Financial Management

[Indian Journal of Finance](#)

Finance India

### WEB RESOURCES

[www.mdpi.com/](http://www.mdpi.com/)

[www.indianjournaloffinance.co.in/](http://www.indianjournaloffinance.co.in/)

[www.financeindia.com](http://www.financeindia.com)

### PATTERN OF EVALUATION

#### Continuous Assessment Tests

**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:

Assignments

Test

#### End Semester Examination

**Total Marks: 100**

**Duration: 3 hours**

Section A –  $10 \times 2 = 20$  Marks (no choice 5 Questions theory and 5 Problems)

Section B –  $5 \times 8 = 40$  Marks (from a choice of seven questions – 2 theory and 5 problems)

Section C –  $2 \times 20 = 40$  Marks (from a choice of four questions- Problems)

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

**SYLLABUS**

(Effective from the academic year 2015 – 2016)

**COMPANY LAW**

**CODE: 15CM/MC/CL44**

**CREDITS: 4**

**L T P: 4 0 0**

**TOTAL TEACHING HOURS: 52**

**OBJECTIVES OF THE COURSE**

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

**Unit 1**

**Introduction**

**(10 hrs.)**

- 1.1 Definition and Characteristics of a Company
- 1.2 Lifting of the Corporate Veil, Advantages of Incorporation
- 1.3 Types of Companies- Private, Public, Government Companies  
Foreign Companies, Dormant Company, One Person Company, Small Company

**Unit 2**

**Formation of a Company**

**(11 hrs.)**

- 2.1 Incorporation
- 2.2 Memorandum of Association- Meaning, Contents, Alterations, Doctrine of Ultra Vires
- 2.3 Articles of Association – Contents, Alterations, Doctrine of Indoor Management – Entrenched Provisions.

**Unit 3**

**Raising of Capital**

**(11 hrs.)**

- 3.1 Prospectus – Definition, Contents, Mis-statements in Prospectus and its Consequences
- 3.2 Share Capital - Meaning, Kinds and Alteration of Share Capital
- 3.3 Shares - Nature of Shares, Types of Shares, Application and Allotment, Transfer and Transmission of Shares
- 3.4 Debentures - Nature and Classes of Debentures

**Unit 4**

**Meetings**

**(10 hrs.)**

- 4.1.1 Annual General Meeting
- 4.1.2 Extraordinary General Meeting and Electronic Voting
- 4.1.3 Board Meetings – Video Conferencing and Other Audio Visual Aids
- 4.1.4 Requisites for a Valid Meeting
- 4.2. **Resolutions**
  - 4.2.1 Types of Resolutions

## Unit 5

### Management and Administration

(10 hrs.)

- 5.1 Board of Directors – Appointment, Removal, Powers, Duties and Liabilities
- 5.2 Kinds of Directors - Managing Director, Independent Director, Women Director

### BOOK FOR STUDY

Kapoor, N.D. *Company Law*. New Delhi: Sultan Chand, 2013

### BOOKS FOR REFERENCE

Bahl, J.C. *Secretarial Practice in India*. Mumbai: Tripathi M.N, 2006.

Ghosh K Prashanth. *Company Secretarial Practice*. New Delhi: Sultan Chand, 2007.

Pandab, S.K. *Company Law & Practice*. New Delhi: Bharat Law House, 2002.

Shah, S.M. *Lectures on Company Law*. Mumbai: Tripathi M.N, 2006.

Sherlekhar, S.A. *Company Secretarial Practice*. New Delhi: Kitab Mahal, 2006.

Tandon, B.N. *Manual of Secretarial Practice*. New Delhi: Sultan Chand.

### JOURNALS

Company and Securities Law Journal

Company law journal

Company news and reports

### WEB RESOURCES

[www.business.gov.in](http://www.business.gov.in)

[www.cdslindia.com](http://www.cdslindia.com)

[www.geebeevee.org](http://www.geebeevee.org)

### 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

List of Evaluation modes:

Objective Type Test

Assignment

Case Study Discussions

#### End Semester Examination:

**Total Marks: 100**

**Duration: 3 hours**

Section A  $-10 \times 2 = 20$  Marks (no choice - Max 30 words )

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

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

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

**SYLLABUS**

(Effective from the academic year 2015 – 2016)

**STATISTICAL TECHNIQUES FOR BUSINESS**

**CODE: 15CM/AC/ST45**

**CREDITS: 5**

**LTP : 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**

**Analysis of Time Series**

**(12 hrs.)**

- 1.1 Utility and Components of Time Series
- 1.2 Methods of Measuring Trend
- 1.3 Measurement of Seasonal Variations

**Unit 2**

**Test of Hypothesis**

**(13 hrs.)**

- 2.1 Procedure for Testing Hypothesis
- 2.2 Test of Significance
- 2.3 For Large Samples
- 2.4 For Small Samples
- 2.5 Limitations of Test of Significance

**Unit 3**

**Chi-Square Test and Goodness of Fit**

**(15 hrs.)**

- 3.1 Meaning and Condition for Applying Chi-Square Test
- 3.2 Application of Chi Square Test - Test of Goodness of Fit and Test of Independence
- 3.3 Yates Correction
- 3.4 Uses and Limitations of Chi Square

**Unit 4**

**Analysis of Variance**

**(13 hrs.)**

- 4.1 Variance Ratio Test
- 4.2 Assumptions in Analysis of Variance
- 4.3 Techniques of Analysis of Variance
  - 4.3.1 One-Way Classification Model
  - 4.3.2 Two-Way Classification Model

## Unit 5

### Partial and Multiple Correlation

(12 hrs.)

- 5.1 Partial Correlation of First Order and Second Order Co-efficient
- 5.2 Co- efficient of Multiple Correlation
- 5.3 Multiple Regression Analysis

### BOOK FOR STUDY

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*, New Delhi: Sultan Chand, 2007.

Sanchetti, V.C. & Kapoor. *Business Statistics*, New Delhi: Sultan Chand, 2006.

Sharma, J.K. *Business Statistics*. New Delhi: Pearson Education, 2006.

### JOURNALS

Analysis in Data Analysis and Classification, Springer Publications.

Advances in Statistical Analysis, A Journal of German Statistical Society.

Electronic Journal of Statistics, Bernoulli Society for Mathematics and Probability.

Annals of the Institute of Statistical Mathematics, Springer Publications.

### WEBSITE

[www.isical.ac.in/](http://www.isical.ac.in/)

[www.ssc.ca/en/whats-new](http://www.ssc.ca/en/whats-new)

[www.rss.org.uk/](http://www.rss.org.uk/)

[www.amstat.org/](http://www.amstat.org/)

### 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:

Assignments

Test

#### End Semester Examination

**Total Marks: 100**

**Duration : 3 hours**

Section A –  $10 \times 2 = 20$  Marks (no choice 5 Questions theory and 5 Problems)

Section B –  $5 \times 8 = 40$  Marks (from a choice of seven questions Problems)

Section C –  $2 \times 20 = 40$  Marks (from a choice of four questions Problems)

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

**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. *Fundaments of Ecology*, USA: W.B Sauders, 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://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 DEGREE**

**SYLLABUS**

(Effective from the academic year 2015 – 2016)

**FINANCIAL MARKETS**

**CODE: 15CM/MC/FK55**

**CREDITS : 5**

**L T P : 5 0 0**

**TOTAL TEACHING HOURS: 65**

**OBJECTIVE OF THE COURSE**

- To provide students with a comprehensive knowledge of the functions and elements of the financial market.

**Unit 1**

**Introduction**

**(10 hrs.)**

- 1.1 Definition and Overview of Financial Markets and Institutions
- 1.2 Functions of Financial Markets and Institutions
- 1.3 Constituents
- 1.4 Role of Financial Institutions, Depository and Non-Depository Institutions
- 1.5 Types of Financial Markets
- 1.6 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**

**Capital and Primary Markets**

**(15 hrs.)**

- 3.1 Capital Market
  - 3.2.1 Characteristics of Primary and Secondary Markets
  - 3.2.2 Functions of Capital Markets
- 3.3 Primary Market
  - 3.3.1 Meaning and Functions
  - 3.3.2 Instruments of Issue
  - 3.3.3 Intermediaries in the New Issue Market
  - 3.3.4 SEBI Guidelines for Listed and Unlisted Companies



## **Unit 4**

### **Secondary Markets**

**(15 hrs.)**

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

## **Unit 5**

**(15 hrs.)**

- 5.1 Over-the-Counter-Exchange of India, National Stock Exchange and Depository Systems
  - 5.1.1 OTCEI – Features, Promoters, Participants, Listing
  - 5.1.2 NSE – Features, NSE vs. OTCEI
- 5.2 Depository System – Meaning, Definition, Objectives of Interacting Institutions
  - 5.2.1 Trading in Depository Systems
  - 5.2.2 Depository System in India
  - 5.2.3 National Securities Depository Limited

### **BOOKS FOR STUDY**

Avadhani, V.A. *Capital Market Management*. New Delhi: Himalaya, 2005.  
Gordon, E., K. Natarajan. *Capital Market in India*. New Delhi: Himalaya, 2006.  
Gurusamy, S. *Capital Markets*, Chennai: Vijay Nicole, 2006.

### **BOOKS FOR REFERENCE**

Bhole, L.M. *Financial Institutions and Markets: Structure, Growth and Innovations*. New Delhi: McGrawHill, 2008.  
Khan, M. Y. *Indian Financial System*. New Delhi: Tata McGraw Hill, 2005.  
Machiraju, H.R. *Indian Financial System*. Mumbai: Vikas, 2006.  
Saunders, Anthonu and Cornett, Marcia Millon. *Financial Markets and Institutions: An Introduction to the Risk Management Approach*. New York: Mc Graw Hill, 2007.  
Sundaram and Varshney. *Banking and Financial System*. New Delhi: Sultan Chand, 2005.

### **JOURNALS**

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

### **WEB RESOURCES**

[www.bloomberg.com](http://www.bloomberg.com)  
[spu.fem.uniag.sk/.../kf/.../Financial%20management/financial\\_markets.p...](http://spu.fem.uniag.sk/.../kf/.../Financial%20management/financial_markets.p...) [utiicm.com/](http://utiicm.com/)  
[www.nse-india.com](http://www.nse-india.com)  
[www.rbi.org.in](http://www.rbi.org.in)

## **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 DEGREE**

**SYLLABUS**  
(Effective from the academic year 2015 – 2016)

**CORPORATE ACCOUNTING**

**CODE: 15CM/MC/CA55**

**CREDITS : 5**

**L T P: 5 0 0**

**TOTAL TEACHING HOURS: 65**

**OBJECTIVES OF THE COURSE**

- To provide the knowledge relating to the Accounting Standards
- To help the students acquire 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 (15 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**

**Fund Flow Analysis (15 hrs.)**

- 2.1 Concept of Fund and Flow of Funds
- 2.2 Meaning and Significance of Fund Flow Statement
- 2.3 Preparation of Fund Flow Statement

**Unit 3**

**Cash Flow Analysis (15 hrs.)**

- 3.1 Meaning and Difference between Cash and Fund
- 3.2 Significance and Limitation of Cash Flow Statement
- 3.3 Preparation of Cash Flow Statement as Per Ind as 3

**Unit 4**

**Alteration of Share Capital and Internal Reconstruction (10 hrs.)**

- 4.2 Alteration of Share Capital – Types – Accounting Procedure
- 4.1 Internal Reconstruction – Types and Legal Provisions
- 4.2 Accounting Entries and Preparation of Balance Sheet after Internal Reconstruction

**Unit 5**

**Valuation of Shares and Goodwill (10 hrs.)**

- 5.1 Meaning, Need and factors to be Considered for Valuing Goodwill and Shares
- 5.2 Methods of Valuation of Shares - Intrinsic Value, Yield Value, Earning Capacity and Fair Value
- 5.3 Methods of Valuation of Goodwill – Average Profits, Super Profit, Capitalization of Super Profit and Annuity Method

### **BOOKS FOR STUDY**

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

Reddy, T.S and A. Murthy. *Corporate Accounting*. Chennai: Margham, 2007.

### **BOOKS FOR REFERENCE**

Arulanandam, M.A and K.A Raman. *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**

Cost Accounting Standards - The ICWA of India,

Journal of Corporate Accounting and Finance

Advances in Accounting

### **WEB RESOURCES**

[www.journals.elsevier.com](http://www.journals.elsevier.com)

[www.emeraldgroupublishing.com](http://www.emeraldgroupublishing.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:**

Assignments

Test

#### **End Semester Examination**

**Total Marks : 100**

**Duration : 3 hours**

Section A –  $10 \times 2 = 20$  Marks (no choice 5 Questions theory and 5 Problems)

Section B –  $5 \times 8 = 40$  Marks (from a choice of seven questions - Problems)

Section C –  $2 \times 20 = 40$  Marks (from a choice of four questions - Problems)

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

**SYLLABUS**  
**(Effective from the academic year 2015 – 2016)**

**HUMAN RESOURCE MANAGEMENT**

**CODE: 15CM/MC/HR55**

**CREDITS: 5**

**L T P: 5 0 0**

**TOTAL TEACHING HOURS: 65**

**OBJECTIVES OF THE COURSE**

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

**Unit 1**

**Introduction**

**(10 hrs.)**

- 1.1 Significance and Objectives of Human Resource Management
- 1.2 Functions and Scope of Human Resource Management

**Unit 2**

**Procuring Human Resource**

**(15 hrs.)**

- 2.1 Human Resource Planning - Objectives and Process of Manpower Planning
- 2.2 Job Analysis, Job Description, Job Specification
- 2.3 Recruitment – Sources
- 2.4 Selection - Procedure

**Unit 3**

**Developing Human Resource**

**(15 hrs.)**

- 3.1 Orientation, Placement
- 3.2 Training – Methods of Executive Development Programs
- 3.3 Performance Appraisal - Methods

**Unit 4**

**Motivating and Compensating Human Resource**

**(10 hrs.)**

- 4.1 Motivation – Meaning and Importance, Theories of Maslow Herzberg, Vroom's Porter and Lawler Theory
- 4.2 Compensation – Factors, Types – Monetary and Non-Monetary
- 4.3 Employees Welfare Programme – Health, Safety and Fringe Benefits

**Unit 5**

**Leadership**

**(15 hrs.)**

- 5.1 Quality of Leadership – Trait, Situational, Behavioral and Managerial Grid
- 5.2 Leadership Styles – Managerial Grid

### BOOKS FOR STUDY

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

### BOOKS FOR REFERENCE

Flippo V. Edwin. *Personnel Management*. New Delhi: Mc Graw Hill, 2004.

Gupta, C.B. *Human Resource management*. New Delhi: Sultan Chand, 2007.

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

Mamoria, C.B. *Personnel Management*. Mumbai: Himalaya, 2004.

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

### JOURNALS

International Journal of Human Resource Management

The Human Resource Management Review

Human Resource Management International Digest

Human Resource Management Journal.

### WEB RESOURCES

[/hrcouncil.ca/hr-toolkit/planning-strategic.cfm](http://hrcouncil.ca/hr-toolkit/planning-strategic.cfm)

[www.hrwale.com/recruitment/88-2/](http://www.hrwale.com/recruitment/88-2/)

[www.educationobserver.com/forum/showthread.php?tid=12165](http://www.educationobserver.com/forum/showthread.php?tid=12165)  
[managementhelp.org/training/](http://managementhelp.org/training/)

### 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 DEGREE**

**SYLLABUS**  
**(Effective from the academic year 2015-16)**

**INCOME TAX LAW AND PRACTICE**

**CODE: 15CM/MC/IT65**

**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
  - 1.2.2 Indirect Taxes - Meaning and Significance - Types of Indirect Taxes – Excise Duty, Customs Duty, Service Tax , State Level VAT, Securities Transaction Tax

**Unit 2**

**2.1 Basic Concepts in Income Tax**

**(15 hrs.)**

- 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**

**Computation of Other Heads of Income**

**(15 hrs.)**

**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 Computations 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 and Challenges, Value Added Tax, Goods and Service Tax, Direct Tax Code

**BOOK FOR STUDY**

Gaur, V.P. and Narang D.B., *Income Tax Law and Practice*. New Delhi: Kalyani,2014-15.

**BOOKS FOR REFERENCE**

Dinkar Pagare, *Law and Practice of Income Tax*, New Delhi: Sultan Chand.2014-15.

Lal B.B., *Income Tax Law and Practice*, New Delhi: Konark. 2014-15.

Manoharan T. N. *Income Tax Law, Mumbai: Snow White*. 2014-15.

Mehrothra, H.C., *Income Tax Law and Practicum*, Agra: Sahithya Bhavan.2014-15

Vinod K., Singhanian, *Taxman's Students Guide to Income Tax*, New Delhi: Taxman's 2014-15

Vinod K., Singhanian, *Indirect Tax*. New Delhi: Taxman's, 2014-15.

**Note: Latest edition of the readings may be used**

**JOURNALS**

Journal of taxation  
National tax journal



## **WEB RESOURCES**

[www.ntanet.org/tax](http://www.ntanet.org/tax)

[www.aicpa.org](http://www.aicpa.org)

[www.icaew.com](http://www.icaew.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:**

Assignments

Test

### **End Semester Examination**

**Total Marks: 100**

**Duration: 3 hours**

Section A –  $10 \times 2 = 20$  Marks (no choice) 5 Questions theory and 5 Problems

Section B –  $5 \times 8 = 40$  Marks (from a choice of seven questions – 2 theory and 5 problems)

Section C –  $2 \times 20 = 40$  Marks (from a choice of four questions - Problems)

**STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600086**  
**B.COM. DEGREE**

**SYLLABUS**  
**(Effective from the academic year 2015-2016)**  
**ENTREPRENEURSHIP**

**CODE: 15CM/MC/ED65**

**CREDITS: 5**

**LTP : 5 0 0**

**TOTAL TEACHING HOURS: 65**

**OBJECTIVES OF THE COURSE**

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

**Unit 1** **(15 hrs.)**  
**Introduction**

- 1.1 Concept of Entrepreneurship - Meaning, Definition, Characteristics and Need for Entrepreneurship
- 1.2 Entrepreneur - Meaning, Definition, Scope, Need, Function and Types of Entrepreneur
  - 1.2.1 Role of Entrepreneurship in Economic Development
  - 1.2.2 Factors Influencing Entrepreneurship Development
  - 1.2.3 Internal and External Environment – Economic and Non - Economic, Psychological, Social, Cultural, Political, Legal and Economic Factors.
- 1.3 Barriers to Entrepreneurship
- 1.4 Entrepreneur vs. Entrepreneurship, Entrepreneur vs. Manager, Entrepreneur vs. Intrapreneur

**Unit 2** **(10 hrs.)**  
**Women Entrepreneurs**

- 2.1 Importance and Characteristics of Women Entrepreneurs
- 2.2 Entrepreneurial Culture and Innovation
- 2.3 Functions, Growth and Problems of Women Entrepreneurs
- 2.4 Recent Trends of Women Entrepreneurs in India

**Unit 3** **(15 hrs.)**  
**New Venture Feasibility and Planning**

- 3.1 Opportunity Identification - Environmental Analysis, SWOT Analysis
- 3.2 Idea Generation and Screening of Business Idea, Sources of Business Idea, Evaluation of Business Idea. Selection of Business Idea
- 3.3 Business Plan – Meaning, Contents and Significance of Business Plan
- 3.4 Business Plan Process, Advantages of Business Planning

**Unit 4** (15 hrs.)  
**Project Formulation**

- 4.1 Meaning, Concept and Stages in Project Formulation
- 4.2 Need and Significance of Project Formulation, Feasibility Analysis
- 4.3 Elements of Project Formulation
- 4.4 Feasibility Report
- 4.5 Preparing a Model Project Report for Starting a New Venture

**Unit 5** (10 hrs.)  
**Selection of Form of Business Ownership**

- 5.1 Choice of Organisation - Meaning, Importance of Choosing the Forms of Organisation
- 5.2 Factors Determining the Choice of Organisation
- 5.3 E-Commerce and Small Enterprises

**BOOKS FOR STUDY**

Gupta C.B. *Entrepreneurial Development*. New Delhi: Sultan Chand, 2012.

**BOOKS FOR REFERENCE**

Khanka, S. S. *Entrepreneurial Development*. Sultan and Chand Sons, New Delhi: 2005

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

Sani, J.S., Rathore, B.S. *Entrepreneurship - Theory and Practice*, New Delhi: Wheeler, 2011.

Vasanth Desai. *Entrepreneurial Development*. Himalaya, Mumbai: 2012.

**JOURNALS**

Journal of Entrepreneurship

Journal of Innovation and Entrepreneurship

International Journal of Entrepreneurship and Small Business

**WEB RESOURCES**

[www.womenentrepreneursindia.com](http://www.womenentrepreneursindia.com)

[www.tie.org](http://www.tie.org)

[www.preservearticles.com](http://www.preservearticles.com)

## **PATTERN OF EVALUATION**

### **Continuous Assessment:**

**Total Marks: 50**

**Duration: 90 mins.**

Section A –  $7 \times 2 = 14$  Marks (Answer all questions)

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

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

### **Third Component:**

#### **List of evaluation modes:**

Project

Class Presentation

Assignment

Seminar

### **End Semester Examination:**

**Total Marks: 100**

**Duration: 3 hours**

Section A –  $10 \times 2 = 20$  Marks (Short answers - Max 30 words - no choice)

Section B –  $5 \times 8 = 40$  Marks (Essay type answers - 500 words - from a choice of 8)

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

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

**SYLLABUS**  
**(Effective from the academic year 2015-16)**

**INCOME TAX LAW AND PRACTICE**

**CODE: 15CM/MC/IT65**

**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
  - 1.2.2 Indirect Taxes - Meaning and Significance - Types of Indirect Taxes – Excise Duty, Customs Duty, Service Tax , State Level VAT, Securities Transaction Tax

**Unit 2**

**2.1 Basic Concepts in Income Tax (15 hrs.)**

- 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**

**Computation of Other Heads of Income (15 hrs.)**

**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 Computations 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 and Challenges, Value Added Tax, Goods and Service Tax, Direct Tax Code

**BOOK FOR STUDY**

Gaur, V.P. and Narang D.B., *Income Tax Law and Practice*. New Delhi: Kalyani,2014-15.

**BOOKS FOR REFERENCE**

Dinkar Pagare, *Law and Practice of Income Tax*, New Delhi: Sultan Chand.2014-15.

Lal B.B., *Income Tax Law and Practice*, New Delhi: Konark. 2014-15.

Manoharan T. N. *Income Tax Law*, Mumbai: Snow White. 2014-15.

Mehrothra, H.C., *Income Tax Law and Practicum*, Agra: Sahithya Bhavan.2014-15

Vinod K., Singhanian, *Taxman's Students Guide to Income Tax*, New Delhi: Taxman's 2014-15

Vinod K., Singhanian, *Indirect Tax*. New Delhi: Taxman's, 2014-15.

**Note: Latest edition of the readings may be used**

**JOURNALS**

Journal of taxation  
National tax journal

## **WEB RESOURCES**

[www.ntanet.org/tax](http://www.ntanet.org/tax)

[www.aicpa.org](http://www.aicpa.org)

[www.icaew.com](http://www.icaew.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:**

Assignments

Test

### **End Semester Examination**

**Total Marks: 100**

**Duration: 3 hours**

Section A –  $10 \times 2 = 20$  Marks (no choice) 5 Questions theory and 5 Problems

Section B –  $5 \times 8 = 40$  Marks (from a choice of seven questions – 2 theory and 5 problems)

Section C –  $2 \times 20 = 40$  Marks (from a choice of four questions - Problems)

**STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086**  
**Allied Elective Course Offered by Department of Commerce 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](http://www.workersparticipation.eu)

[www.ilo.org](http://www.ilo.org)

[www.blackwellpublishing.com](http://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 - 600 086**  
**B.COM. DEGREE**

**SYLLABUS**  
(Effective from the academic year 2015 -2016)

**PROJECT**

**CODE: 15CM/ME/PR55**

**CREDITS: 5**

**L T P: 0 0 5**

**TOTAL HOURS: 65**

**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.

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

**SYLLABUS**  
**(Effective from the academic year 2015-16)**

**CONSUMER BEHAVIOUR**

**CODE: 15CM/ME/CB55**

**CREDITS: 5**

**L T P: 5 0 0**

**TOTAL TEACHING HOURS: 65**

**OBJECTIVES OF THE COURSE**

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

<b>Unit 1</b>	<b>Consumer Behavior</b>	<b>(8 hrs.)</b>
	1.1 Nature, Meaning and Importance	
	1.2 Buyer Behavior Model – Black Box Model	
<b>Unit 2</b>	<b>Individual Influence on Buying Behavior</b>	<b>(15 hrs.)</b>
	2.1 Consumer Motivation and Involvement	
	2.2 Perceptions, Learning and Attitudes	
	2.3 Personality and Self-Concepts – Psychoanalytical Theory	
<b>Unit 3</b>	<b>Group Influences</b>	<b>(15 hrs.)</b>
	3.1 Functions of Family – Family Life Cycle, Family Decision Making	
	3.2 Types of Groups – Consumer Relevant Groups and Reference Groups	
	3.3 Characteristics and Core Values of Culture, Sub Culture	
<b>Unit 4</b>	<b>Consumer's Problem Solving Process</b>	<b>(12 hrs.)</b>
	4.1 Problem Identification and Information Processing	
	4.2 Evaluating Alternatives and Deciding on Appropriate Solutions	
<b>Unit 5</b>	<b>Consumer Protection and Redressal</b>	<b>(15 hrs.)</b>
	5.1 Exploitation of Consumers	
	5.2 Meaning and Need for Consumerism	
	5.3 Consumer Protection Act, 1956 – Important Provisions.	

### **BOOK FOR STUDY**

Bennett and Kassanjan , *Consumer Behaviour*. Prentice Hall, 2005.

### **BOOKS FOR REFERENCE**

McCarthy E. Jerome., and William D Perreault. *Basic Marketing*. Boston: Irwin Home Wood, 2004.

Paul Peter J. & Jerry C. Osmon. *Understanding Consumer Behaviour*, Australia: 2004.

Shiffman Leon G. & Kanuk Leslie Lazar. *Consumer Behaviour*. Prentice Hall, 2007.

Suja R. Nair. *Consumer Behaviour(Text and cases)*. Mumbai: Himalya, 2005.

### **JOURNALS**

Indian Journal of Marketing

Journal of Consumer Research

The Journal of Consumer Behaviour

### **WEB RESOURCES**

[www.businessdictionary.com](http://www.businessdictionary.com)

[www.slideshare.net](http://www.slideshare.net)

[www.udel.edu](http://www.udel.edu)

[www.theconsumerfactor.com](http://www.theconsumerfactor.com)

### **PATTERN OF EVALUATION**

#### **Continuous Assessment**

**Total Marks: 50**

**Duration: 90 mins.**

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

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

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

#### **Third Component**

List of Evaluation modes:

Assignments

Test

#### **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 DEGREE**

**SYLLABUS**  
**(Effective from the academic year 2015 -2016)**  
**RETAIL MARKETING**

**CODE: 15CM/ME/RM55**

**CREDITS : 5**

**L T P : 5 0 0**

**TOTAL TEACHING HOURS : 65**

**OBJECTIVES OF THE COURSE**

- To provide an overview of the key principles of retailing
- To familiarise with the concept of retail marketing and its practical aspects
- To facilitate understanding of the operational issues faced by the retailers

**Unit 1**

**Introduction to Retail Marketing (10 hrs.)**

- 1.1 Definition, Growing Importance of Retailing
- 1.2 Retailing Formats - Types
- 1.3 Theories of Retailing - Dynamic Nature of Retailing - Environmental, Cyclical and Conflict Theory
- 1.4 Retail Service – 7 P's

**Unit 2**

**The Retail Marketing Mix (15 hrs.)**

- 2.1 Retailing as a Product
- 2.2 Retail Pricing and Relationship to Value
- 2.3 Retail Promotion – Consumer Promotion tools and Trade Promotion tools

**Unit 3**

**Merchandise And Category Management (15 hrs.)**

- 3.1 Merchandise Management - Definition, Merchandiser – skills
- 3.2 Merchandise Management - Process
- 3.3 Category Management - Definition, Significance and Process

**Unit 4**

**Supply Chain Management (10 hrs.)**

- 4.1 Supply Chain Management - Definition, Objectives, Structure
- 4.2 Retail Logistics – Meaning, Elements
- 4.3 Functions of Supply Chain Management

**Unit 5**

**Retail Branding (15 hrs.)**

- 5.1 The Role of Brand in Retail Trade
- 5.2 Brand Loyalty - Definition, Types and Loyalty Hierarchy
- 5.3 Brand Positioning and Corporate Branding - Significance

## **BOOKS FOR STUDY**

David Gilbert. *Retail Marketing Management*. 5th edition. New Delhi: Prentice Hall of India, 2012.

## **BOOKS FOR REFERENCE**

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

Look D & Walters D. *Retail Marketing Theory and Practice*. New Delhi: Prentice Hall, 2004.

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

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

## **JOURNALS**

Indian Journal of Marketing

International Journal of Electronic Marketing and Retailing

International Journal of Managing Value and Supply Chains

International Journal of Retail and Distribution Management

International Journal of Sales, Retailing and Marketing

International Retail and Marketing Review

Journal of Retailing

The Journal of Retail Marketing Management Research

## **WEB RESOURCES**

[www.ibef.org](http://www.ibef.org)

[www.indiaretailing.com](http://www.indiaretailing.com)

[www.retailanywhere.com](http://www.retailanywhere.com)

[www.yourarticlelibrary.com](http://www.yourarticlelibrary.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:

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 – 600086**  
**B.COM DEGREE**

**SYLLABUS**  
**(Effective from the academic year 2015-2016)**

**ORGANIZATIONAL BEHAVIOUR**

**CODE: 15CM/ME/OB55**

**CREDITS: 5**

**L T P : 5 0 0**

**TOTAL TEACHING HOURS: 65**

**OBJECTIVES OF THE COURSE**

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

**Unit 1**

**Introduction**

**(10 hrs.)**

- 1.1 Nature, Importance and Scope of Behaviour of Work Force in an Organisation
- 1.2 Basic Concepts and New Challenges in Managing Work Force

**Unit 2**

**Foundation of Individual Behaviour**

**(16 hrs.)**

- 2.1 Individual Behaviour – Environmental Factors Affecting Individual Behaviour
- 2.2 Personality – Definition, Personality Traits
- 2.3 Attitudes –Nature of Attitudes, Formation of Attitudes, Key Work Related Attitudes
- 2.4 Perception – Meaning and Definition, Factors Influencing Perception

**Unit 3**

**Stress and Conflict Management**

**(13 hrs.)**

- 3.1 Stress- Nature of Stress, Causes and Consequences of Stress, Managing Stress in Workplace
- 3.2 Conflict in Organizations – Nature of Conflict, Functional and Dysfunctional Conflict and Strategies for Resolving Conflict

**Unit 4**

**The Organization System**

**(13 hrs.)**

- 4.1 Organization Structure-Meaning and Importance, Influence of Organizational Structure of Individual Behavior
- 4.2 Organisational Culture- Meaning and Definition, Changing the Organizational Culture



## Unit 5

(13 hrs.)

### Group Behaviour

5.1 Group Dynamics – Meaning and Types

5.2 Team building – Ingredients of Effective Team, the Process and Skills in Team Building

### TEXT BOOKS

Aswathappa, K. *Organizational Behaviour*. New Delhi: Himalaya, 2007.

Robbins P. Stephen. *Organisational Behaviour – Concepts, Controversies and Applications*, New Delhi: Prentice Hall, 2005.

### BOOKS FOR REFERENCE

Davis, Keith and Weratom, JohnW. *Human behaviour at Work, Organisational Behavior*. Madras: Mc Graw Hill.

Luthans, Fred. *Organizational Behaviour*. Singapore: McGraw Hill, 2010.

Mishra M. N. *Organizational Behaviour*. New Delhi: Vikas, 2010.

Prasad L.M. *Organisational Behaviour*. New Delhi: Sultan Chand, 2007.

Sekaran Uma. *Organizational Behaviour – Text and Cases*. New Delhi: Tata Mc Graw Hill, 2006.

### JOURNALS

International Journal of Management Reviews

Journal of Leadership and Organisational Studies

Journal of Organisational Culture, Communication and Conflict

SSRN – E Journal

### WEB RESOURCES

[www.exed.hbs.edu](http://www.exed.hbs.edu)

[www.hbr.org](http://www.hbr.org)

[www.onlinelibrary.wiley.com](http://www.onlinelibrary.wiley.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:

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. DEGREE**

**SYLLABUS**  
**(Effective from the academic year 2015 -2016)**

**AUDITING**

**CODE: 15CM/ME/AG55**

**CREDITS : 5**

**L T P : 5 0 0**

**TOTAL TEACHING HOURS : 65**

**OBJECTIVES OF THE COURSE**

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

**Unit 1 (10 hrs.)**

**1.1 Introduction**

- 1.1.1 Auditing – Meaning, Definition and Objective
- 1.1.2 Auditor – Qualification and Qualities
- 1.1.3 Auditing and Assurance Standards
- 1.1.4 Audit Programme

**1.1 Audit Notebooks**

Working Papers and Merits of Audit Programmes

**Unit 2 (15 hrs.)**

**Vouching**

- 2.1 Internal Audit and Internal Check – Test Checks
- 2.2 Vouching of Cash Transactions – Cash Sales, Receipts From Debtors Including Teeming and Lading Method of Frauds, Payment to Creditors, Payment of Wages
- 2.3 Vouching of Credit Transactions – Credit Purchases, Credit Sales, Sales Returns, Purchase Returns
- 2.4 Vouching of Impersonal Ledger – Outstanding Assets, Outstanding Liabilities, Contingent Liabilities

**Unit 3 (15 hrs.)**

**Valuation and Verification of Assets and Liabilities**

- 3.1 Capital and Revenue Expenditure
- 3.2 Divisible Profits – Dividend Declaration
- 3.3 Verification of Assets & Liabilities

**Unit 4 (15 hrs.)**

**Audit of Limited Companies**

- 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

### Auditing in an EDP Environment

(10 hrs.)

- 5.1 Audit Approach in an EDP Environment
- 5.2 Problems and Control in an EDP Environment
- 5.3 Computer Assisted Auditing Techniques

### 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](http://www.neoxen.com/neoxen/methodology/docs/intro_auditing_online.pdf)

[www.academia.edu/7505528/verification\\_and\\_valuation](http://www.academia.edu/7505528/verification_and_valuation)

[www.e-conomic.co.uk/accountingsystem/glossary/auditors-report](http://www.e-conomic.co.uk/accountingsystem/glossary/auditors-report)

[accountlearning.blogspot.in/2012/02/advantages-of-audit-program.html](http://accountlearning.blogspot.in/2012/02/advantages-of-audit-program.html)

### 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 DEGREE**

**SYLLABUS**  
**(Effective from the academic year 2015 – 2016)**

**ADVANCED CORPORATE ACCOUNTING**

**CODE: 15CM/ME/AC55**

**CREDITS: 5**

**L T P: 5 0 0**

**TOTAL TEACHING HOURS: 65**

**OBJECTIVES OF THE COURSE**

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

**Unit 1**

**Amalgamation, Absorption and External Reconstruction (12 hrs.)**

- 1.1 Meaning and Difference
- 1.2 Calculation of Purchase Consideration for Amalgamation in the Nature of Merger and Purchase
- 1.3 Accounting Treatment in the Books of the Purchasing Company and Vendor Company for Merger and Purchase excluding Inter- Company Holdings

**Unit 2**

**Holding Company Accounts (15 hrs.)**

- 2.1 Definition
- 2.2 Preparation of Consolidated Balance Sheet – Calculation of minority interest, Capital Profit and Goodwill or Cost of Control
- 2.3 Intercompany Owings with One Subsidiary Company
- 2.4 Dividend Received and Bonus Shares

**Unit 3**

**Insurance Company Accounts (12 hrs.)**

- 3.1 Accounts of General Insurance
- 3.2 Accounts of Life Insurance Companies

**Unit 4**

**Bank Accounts (12 hrs.)**

- 4.1 Treatment of Rebate on Bills Discounted
- 4.2 Computation of Provision to be made for Advances
- 4.3 Preparation of Profit and Loss Account with Schedules
- 4.4 Preparation of Balance Sheet with Schedules

## Unit 5

### 5.1 Liquidation

(14 hrs.)

- 5.1.1 Legal provision
- 5.1.2 Statement of Affairs and Deficiency or Surplus accounts
- 5.1.3 Liquidators Final Statement of Accounts

### TEXT BOOKS

Gupta, R.L. Radhaswamy M. *Advanced Accountancy (Vol I, III & IV)*. New Delhi: Sultan Chand, 2009.

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

### BOOKS FOR REFERENCE

Arulanandam M.A., Raman, K.A. *Corporate Accounting*. Mumbai: Himalaya, 2001.

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

Jain, S.P., Narang, K.L. *Advanced Accountancy (Part II)*. New Delhi: Vikas, 2006.

Joseph T. *Corporate Accounting*, Tata McGrawhill, 2009.

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

### JOURNALS

Indian Journal of Commerce

Journal of Banking and Finance

Journal of Finance

### WEB RESOURCES

[www.commercedu.com](http://www.commercedu.com)

[www.icaai.org](http://www.icaai.org)

[www.jrcm.org](http://www.jrcm.org)

### 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:

Assignments

Test

### End Semester Examination

**Total Marks: 100**

**Duration: 3 hours**

Section A –  $10 \times 2 = 20$  Marks (no choice) 5 Questions theory and 5 Problems

Section B –  $5 \times 8 = 40$  Marks (from a choice of seven questions – Problems)

Section C –  $2 \times 20 = 40$  Marks (from a choice of four questions - Problems)

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

**SYLLABUS**  
**(Effective from the academic year 2015 -2016)**

**PORTFOLIO MANAGEMENT**

**CODE: 15CM/ME/PF55**

**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 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

### BOOKS FOR STUDY

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

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

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

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

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

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

### JOURNAL

Sprinjer- Journal of Financial Market and Portfolio Management

Stretwise –The Journal of Portfolio Management

The Journal of Portfolio Management

### WEB RESOURCES

[www.bloomberg.in](http://www.bloomberg.in)

[www.innotas.com](http://www.innotas.com)

### PATTERN OF EVALUATION

#### Continuous Assessment

**Total Marks: 50**

**Duration: 90 mins.**

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

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

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



**Third Component****List of Evaluation modes:**

Assignments

Test

Case study

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

Section A –  $10 \times 2 = 20$  Marks (no choice) 5 Questions theory and 5 Problems

Section B –  $5 \times 8 = 40$  Marks (from a choice of seven questions – 2 theory and 5 Problems)

Section C –  $2 \times 20 = 40$  Marks (from a choice of four questions – Problems)

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

**SYLLABUS**

(Effective from the academic year 2015 -2016)

**OFFICE ORGANISATION AND MANAGEMENT**

**CODE: 15CM/ME/OM55**

**CREDITS : 5**

**L T P : 5 0 0**

**TOTAL TEACHING HOURS: 65**

**OBJECTIVES OF THE COURSE**

- To introduce the concepts relating to recent developments in office management.
- To provide an understanding of the importance of office functions.
- To enlighten the students on the essential modern equipments used in an office.

**Unit 1**

**Introduction (10 hrs.)**

- 1.1 Meaning-Definition-Importance of Office-Back Office and Front Office
- 1.2 Functions of Office- Primary & Administrative Management Functions
- 1.3 Paperless Office-Concept, Utility and Feasibility
- 1.4 Office Work- Office Activities and its Purpose

**Unit 2**

**(18 hrs.)**

**2.1 Office Organisation**

- 2.1.1 Meaning-Principles of Office Organization
- 2.1.2 Formal and Informal Organization-Centralization and Decentralization of Office.
- 2.1.3 Departmentation of a Modern Office

**2.2 Office Management**

- 2.2.1 Meaning-Elements of Office Management
- 2.2.2 Functions and Importance of Office Management.
- 2.2.3 Office Manager-Position, Functions and Duties

**Unit 3**

**Office Environment (13 hrs.)**

- 3.1 Meaning and Nature of Office Environment.
- 3.2 Office Lighting-Types, Benefits, Designing a Good Lighting System.
- 3.3 Ventilation-Interior Decoration
- 3.4 Sanitary Requirements

**Unit 4**

**Office Location and Layout (12 hrs.)**

- 4.1 Introduction-Principles, Location of Office
- 4.2 Office Building- Factors to be Considered for Location of an Office
- 4.3 Office Layout-Principles
- 4.4 Importance and Need for a Good Layout
- 4.5 Open and private office-New trends in Office layout.

**Unit 5** (12 hrs.)

**5.1 Communication Management in an Office**

- 5.1.1 Meaning and Importance of Verbal and Non-Verbal Communication.
- 5.1.2 Types of Verbal and Non-Verbal Communication.
- 5.1.3 Keys to Better Listening.

**5.2 Office Machines and Equipment**

- 5.2.1 Objectives of Mechanisation-Criteria for selection.
- 5.2.2 Types of Office Machines (Fax Machines-Telephones including PABX and PBX system-Printers-Address Machines-Franking Machines-Scanners, Shredders-Laminating Machine-Billing Machine-Pay-roll Machines)
- 5.2.3 Role of computers in Modern Office working

**BOOK FOR STUDY**

Chopra R.K. *Office Management*, Mumbai: Himalaya, 2001.

**BOOKS FOR REFERENCE**

Arora S.P. *Office Organization and Management*. New Delhi: Vikas, 2001  
Gupta C B. *Office Business Communication*. New Delhi: Sultan Chand, 2005  
Gupta C B. *Office Organisation and Management*. New Delhi: Sultan Chand, 2001  
Pillai R,S.N., Bagawathi. *Office Management*. New Delhi: Sultan Chand, 2003.  
Prasanta K.Ghosh. *Office Managemnet*. New Delhi: Sultan Chand, 2003.  
Sahai I M. *Modern Office Management*. Sahitya Bhawan, 2001.

**JOURNALS**

International Journal for Business and Management  
International Journal of Contemporary Hospitality Management.  
Journal of Knowledge Management, Economics and Information Technology.

**WEB RESOURCES**

[www.education-portal.com](http://www.education-portal.com)  
[www.office-environments.com](http://www.office-environments.com)  
[www.officedepot.com](http://www.officedepot.com)

**PATTERN OF EVALUATION**

**Continuous Assessment**

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

Section A - 3 x 2 = 6 (no choice)  
Section B - 3 x 8 = 24 (from a choice of four questions)  
Section C - 1 x 20 = 20 (from choice of two questions)

**Third Component**

List of Evaluation modes:  
Assignments/Seminars/Quiz

**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 DEGREE**

**SYLLABUS**  
**(Effective from the academic year 2015 -2016)**

**AUTOMATED ACCOUNTING PRACTICES**

**CODE: 15CM/ME/AA55**

**CREDITS : 5**

**L T P : 5 0 0**

**TOTAL TEACHING HOURS: 65**

**OBJECTIVES OF THE COURSE**

- To provide hands on experience in the use of Tally accounting package
- To enable students to analyse financial statements using Excel

**Unit 1**

**Introduction to Tally (15 hrs.)**

- 1.1 Creation of a Company
- 1.2 Creation of a Company
- 1.3 Creation of Ledgers
- 1.4 Vouchers – Types, Groups and Entry
- 1.5 Financial Reports using Tally – Cash Book, Profit and Loss Account and Balance Sheet

**Unit 2**

**Inventory Management in Tally (10 hrs.)**

- 2.1 Integrate Accounts and Inventory
- 2.2 Stock Categories, Groups and Voucher Entry
- 2.2 Inventory Reports

**Unit 3**

**Techniques for Analysing Financial Statements using Excel (10 hrs.)**

- 3.1 Inter Firm Comparison
- 3.2 Common Size Statements
- 3.3 Cash Flow and Fund Flow Analysis

**Unit 4**

**Business Forecasting Techniques using Excel (15 hrs.)**

- 4.1 Ratio Analysis – Profitability, Liquidity and Solvency Ratios
- 4.2 Trend Analysis
- 4.3 Moving Averages
- 4.4 Method of Least Squares
- 4.5 Fitting a Trend Line
- 4.6 Correlation and Regression Analysis
- 4.7 Budgeting – Preparation of Master Budget

## Unit 5

### Business Evaluation Techniques using Excel

(15 hrs.)

- 5.1 Time Value of Money
- 5.2 Future and Present value of Money
- 5.3 Future and Present value of Annuity
- 5.4 Evaluation Techniques using Pay Back, NPV and IRR methods

### BOOKS FOR REFERENCE

Agarwal Namrata and Sanjay Kumar. *Financial Accounting on Computers using Tally*. New Delhi: Dreamtech Press India, 2002.

Bodhanwala J Ruzbeh. *Understanding and Analysing Balance Sheets using Excel Worksheet*. New Delhi: Prentice Hall of India, 2004.

Gupta R.L., M.Radhaswamy. *Advanced Accountancy*. New Delhi: Sultan Chand, 2005.

Jain.S.P., K.L.Narang. *Advanced Accountancy*. New Delhi : Kalyani, 2005.

John E. Harker, Dean W. Wichern Arthur G. Reitsch. *Business Forecasting*, New Delhi: Prentice Hall of India, 2012

Nadhani A.K. and Nadhani K.K. *Implementing Tally 9*. New Delhi: TPB, 2009.

### JOURNALS

Information System Frontiers - A Journal of Research and Innovation  
Information Technology and Management  
Quantitative Marketing and Economics

### WEB RESOURCES

[www.cameron.econ.ucdavis.edu](http://www.cameron.econ.ucdavis.edu)

[www.cengage.com](http://www.cengage.com)

[www.tallyerp9help.com](http://www.tallyerp9help.com)

### PATTERN OF EVALUATION

#### Continuous Assessment:

**Total Marks: 50**

**Duration: 90 mins.**

Theory: 20 marks Duration: 30 mins.

Section A – 2 mark questions -  $5 \times 2 = 10$  marks

Section B – Short answer questions -  $2 \times 5 = 10$  marks

Practical: 30 marks Duration: 60 mins.

Section A – Problems -  $3 \times 5 = 15$  marks

Section B – Problems -  $1 \times 15 = 15$  marks

**Third Component :**

List of Evaluation modes:

Assignments

Problem solving

**End Semester Examination****Total Marks: 100****Duration: 3 Hours****Theory: (40 marks)****Duration: 60 mins**

Section A – 2 mark questions -  $10 \times 2 = 20$  marks

Section B – Short answer questions -  $4 \times 5 = 20$  marks

**Practical: (60 marks)****Duration: 120 mins**

Section A – Problems -  $6 \times 5 = 30$  marks

Section B – Problems -  $2 \times 15 = 30$  marks

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

**SYLLABUS**  
**(Effective from the academic year 2015 -2016)**

**OFFICE PROCEDURES AND PRACTICES**

**CODE: 15CM/ME/OP55**

**CREDITS : 5**

**L T P : 5 0 0**

**TOTAL TEACHING HOURS : 65**

**OBJECTIVES OF THE COURSE**

- To enlighten the students on the essential skills required by an office executive.
- To familiarize students with the modern procedures in office.
- To understand the practical aspects of organizing meetings and conferences.

**Unit 1 (12 hrs.)**

**1.1 Office Systems**

- 1.1.1 Definition of Office System, Procedures
- 1.1.2 Flow of Work-Analysis
- 1.1.3 Planning and Designing of Office System.
- 1.1.4 Objectives –Advantages of Designing System
- 1.1.5 Essentials of Good Office System

**1.2 Work Simplification and Measurement**

- 1.2.1 Meaning-Steps Involved, Advantages
- 1.2.2 Work Measurement-Principles and Procedures

**Unit 2 (15 hrs.)**

**2.1 Record Management**

- 2.1.1 Importance of Records and Record management
- 2.1.2 Filing and Essentials of Good Filing System
- 2.1.3 Classification and Arrangement of Files
- 2.1.4 Methods of Filing

**2.2 Indexing**

- 2.2.1 Types of Indexing
- 2.2.2 Selection of a Suitable Indexing System
- 2.2.3 Filing Manual

**Unit 3 (10 hrs.)**

**Mail Services in an Office**

- 3.1 Meaning and Importance of Mail
- 3.2 Need for Centralized Mail Service in an Office
- 3.3 Handling Incoming and Outgoing Mail-Steps Involved
- 3.4 Mechanised Mail Service
- 3.5 Indian Postal Services-Main and Ancillary services

- Unit 4** (16 hrs.)
- 4.1 Office Forms-Design, Management and Control**
- 4.1.1 Office forms-Importance and Advantages
  - 4.1.2 Forms Control in an Office-Guidelines, Forms Designing
  - 4.1.3 Management of Forms in an Office-Control
- 4.2 Meeting, Seminar and Conference**
- 4.2.1 Planning the Meeting-Purpose, Procedure
  - 4.2.2 Recording of the Proceedings of Meeting using Audio-Visual Aids

- Unit 5** (12 hrs.)
- 5.1 Essential Skills and Responsibilities of an Office Executive**
- 5.1.1 Multiplexing.
  - 5.1.2 Preparation of Appointments and Schedules
  - 5.1.3 Maintaining Visitors Diary.
- 5.2 Office Etiquette**
- 5.2.1 Understanding the Office Culture-hierarchical, formal and informal and Government office
  - 5.2.2 Office Decorum
  - 5.2.3 Management of Front Office
  - 5.2.4 Personal Grooming

### TEXT BOOK

Chopra R.K. *Office Management*. Mumbai: Himalaya, 2001.

### BOOKS FOR REFERENCE

Arora S.P. *Office Organisation and Management*. New Delhi: Vikas, 2007.

Gupta C B. *Office Organisation and Management*. New Delhi: Sultan Chand, 2001.

Philip Burnar. *Interpersonal Skill Training*. New Delhi: Viva books, 2005.

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

Shaw H.William. *Business ethics*. Bangalore: Thomson Wadsworth, 2007.

### JOURNALS

Indian Journal of Management.

International Journal for Business and Management

International Journal of Contemporary Hospitality Management.

Journal of Knowledge Management, Economics and Information Technology.

Journal of Office Workers.

### WEB RESOURCES

[www.adam-europe.eu](http://www.adam-europe.eu)

[www.chiro.org](http://www.chiro.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:

Seminar

Group Discussion

Assignments

Class Presentations

### **End Semester Examination:**

**Total Marks: 100**

**Duration: 3 hours**

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

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

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

**STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086**

**General Elective Course Offered by Department of Commerce to students of  
B.A. / B.Sc. / B.Com. / B.C.A. / B.S.W.**

**SYLLABUS**

**(Effective from the academic year 2015-2016)**

**BANKING PRACTICES**

**CODE: 15CM/GE/BP22**

**CREDITS: 2**

**L T P: 2 0 0**

**TOTAL TEACHING HOURS: 26**

**OBJECTIVES OF THE COURSE**

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

**Unit 1 (6 hrs.)**

**Customers' Accounts with the Bank**

- 1.1 Opening of Bank Accounts
- 1.2 Different Types of Bank Accounts
- 1.3 Documents Relating to Transactions with Bank
- 1.4 closing of Bank Accounts

**Unit 2 (8 hrs.)**

**E- Banking**

- 2.1 Meaning and Importance.
- 2.2 Credit Card, Debit Card, Smart Card
- 2.3 Internet Banking – Services and Major Issues
- 2.4 ATM – Concept, Features and Importance
- 2.5 Mobile Banking and Telebanking

**Unit 3 (12 hrs.)**

**Negotiable Instruments**

- 3.1 Meaning, Characteristics
- 3.2 Types of Negotiable Instruments
  - 3.2.1 Cheque – Requirement of a Cheque
  - 3.2.2 Post-dated Cheque, Stale Cheque, Ante-dated Cheque
  - 3.2.3 Crossing- Meaning, Types and Significance
  - 3.2.4 Endorsement- Types and Significance

**BOOKS FOR STUDY**

Gurusamy S. *Banking Theory Law and Practice*. 2<sup>nd</sup> ed. Chennai: Vijay Nicole, 2012.

Sundharam K.P.M. and P.N Varshney. *Banking Theory Law and Practice*. 18<sup>th</sup> ed. New Delhi: Sultan Chand, 2012.

### **BOOKS FOR REFERENCE**

Bihari, SC. *E-Banking*. 1<sup>st</sup> ed. SkyLark, 2007.

Gordon E. and K.Natarajan. *Banking Theory Law and Practice*. 19<sup>th</sup> ed. Mumbai: Himalaya, 2012.

Gordon E., Natarajan K. *Emerging Scenario in Financial Services*. Mumbai: Himalaya, 2006.

Rajesh R., T. Sivagnanasithi. *Banking Theory Law and Practice*. New Delhi: Mc Graw Hill, 2009.

Taxmann. *Guide To Negotiable Instruments Act*. Taxmann, 2003.

### **JOURNALS**

Journal of Banking and Finance  
Banking and Financial Services – The Business Journals  
International Journal on Electronic Banking

### **WEB RESOURCES**

[www.academia.edu](http://www.academia.edu)  
[www.lawhandbook.sa.gov](http://www.lawhandbook.sa.gov)

### **PATTERN OF EVALUATION (Internal only - No End Semester Examination)**

One Continuous Assessment for 25 marks

#### **Third Component:**

Test for 25 marks

**STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086**

**General Elective Course Offered by Department of Commerce to students of  
B.A. / B.Sc. / B.Com. / B.C.A. / B.S.W.**

**SYLLABUS  
(Effective from the academic year 2015-2016)**

**FINANCIAL SERVICES**

**CODE: 15CM/GE/FS22**

**CREDITS: 2**

**L T P: 2 0 0**

**TOTAL TEACHING HOURS: 26**

**OBJECTIVES OF THE COURSE**

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

**Unit 1 (6 hrs.)**

**Financial Services**

- 1.1 Meaning and Characteristics
- 1.2 Importance of Financial Services

**Unit 2 (10 hrs.)**

**Basic Concepts in Financial Services**

- 2.1 Types of Financial Services
- 2.2 Fund-based Financial Services – Leasing, Venture Capital, Hire-Purchase
- 2.3 Non Fund-Based Financial Services – Stock Broking, Credit Rating, Merger and Acquisition

**Unit 3 (10 hrs.)**

**Mutual Funds**

- 3.1 Meaning and Importance of Mutual Funds
- 3.2 Selection of a Mutual Fund
- 3.3 Mutual Funds in India

**BOOK FOR STUDY**

Gordon E., Natarajan K. *Emerging Scenario in Financial Services*. Mumbai: Himalaya, 2009.

**BOOKS FOR REFERENCE**

Bhalla. V.K. *Management of Financial Services*. 1<sup>st</sup> ed. New Delhi: Anmol, 2009.

Gurusamy, S. *Financial Services and Markets*. Chennai: Vijay Nicole, 2012.

Khan M.Y. *Financial Services*. 2<sup>nd</sup> ed. New Delhi: Tata Mc Graw Hill, 2011.

Machiraju H. R. *Indian Financial System*. 2<sup>nd</sup> ed. New Delhi: Vikas, 2010.

Shashi K. Gupta, Nisha Agarwal. *Financial Services*. 2<sup>nd</sup> ed. New Delhi: Kalyani, 2006.

## **JOURNALS**

Indian Journal of Finance

Journal of Internet Banking and Commerce

International Journal of Banking and Finance

## **WEB RESOURCES**

[www.kpmg.com](http://www.kpmg.com)

[www.india-financing.com](http://www.india-financing.com)

## **PATTERN OF EVALUATION (Internal only- No End Semester Examination)**

One Continuous Assessment for 25 marks

### **Third Component:**

Test for 25 marks

**STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086**  
**General Elective Course Offered by Department of Commerce to students of**  
**B.Sc. / B.Com. / B.C.A. / B.S.W. 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](http://www.insead.edu/library/rankings/journal_rankings.cfm)

[www.hbr.org](http://www.hbr.org)

[www.inderscience.com](http://www.inderscience.com)

**PATTERN OF EVALUATION (Internal only- No End Semester Examination)**

One Continuous Assessment for 25 marks

**Third Component:**

Test for 25 marks

**Third Component:**

List of Evaluation modes:

Seminars

Assignments

Submission of AD Copy

**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)**

**FUNDAMENTALS OF MARKETING**

**CODE: 15CM/GE/FM23**

**CREDITS : 3**

**L T P : 3 0 0**

**TOTAL TEACHING HOURS: 39**

**OBJECTIVES OF THE COURSE**

- To enable students to understand the intricacies of marketing, focusing on its macro role in society and micro role in business
- To equip students to face the challenges and constraints of the competitive business
- To facilitate understanding of the conceptual framework of marketing and its applications in decision making under various environmental constraints

**Unit 1**

**Field of Marketing**

**(7 hrs.)**

- 1.1 Introduction - Meaning and Significance
- 1.2 Functions
- 1.3 Changing Marketing Environment

**Unit 2**

**Product Planning and Development**

**(8 hrs.)**

- 2.1 Meaning and Types of Products
- 2.2 Product Life Cycle
- 2.3 New Product Development -Stages

**Unit 3**

**Brand Building**

**(8 hrs.)**

- 3.1 Meaning and Importance
- 3.2 Types of Brands
- 3.3 Process of Branding

**Unit 4**

**Pricing and Promotion**

**(8 hrs.)**

- 4.1 Pricing Policy- Price Determination
- 4.2 Methods of Pricing
- 4.3 New Product Pricing

**Unit 5**

**Channels of Distribution**

**(8 hrs.)**

- 5.1 Meaning, Importance
- 5.2 Factors Affecting Channels of Distribution.
- 5.3 Classification-Retail & Wholesale - (Current Trends in Distribution & E-‘Tailing’)



### **BOOK FOR STUDY**

Nair Rajan and Sanjith Nair. *Marketing*. New Delhi: Sultan Chand, 2013.

### **BOOKS FOR REFERENCE**

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

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

Kotler, Philip. *Marketing*. New Delhi: Prentice Hall, 2008.

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

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

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

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

### **JOURNALS**

Journal of Marketing - American Marketing Association

Journal of Consumer Marketing

Journal of Marketing Education

International Journal of Research in Marketing

International Journal of Marketing Studies

International Journals of Marketing and Technology

Indian Journal of Marketing

### **WEB RESOURCES**

[www.yourarticlelibrary.com](http://www.yourarticlelibrary.com)

[www.boundless.com](http://www.boundless.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

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)**

**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 & 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
- Wilmschurs, 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](http://www.mu.ac.in/myweb_test/sybcom-avtg-eng.pdf)
- [advertising.knoji.com/what-are-the-different-roles-of-advertising/](http://advertising.knoji.com/what-are-the-different-roles-of-advertising/)
- [techcrunch.com/2009/03/22/why-advertising-is-failing-on-the-internet/](http://techcrunch.com/2009/03/22/why-advertising-is-failing-on-the-internet/)
- [www.networkadvertising.org/understanding-online-advertising/](http://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**  
**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)**

**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 & 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 & Types
- 3.1.2 Training Methods – on-the Job, Off-the Job and Vestibule Training.
- 3.2 Performance Appraisal – Concept, Objectives & 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 & Perquisites
- 4.3 Fringe Benefits – Meaning and Types

**Unit 5**

**Leadership & 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](http://www.exed.hbs.edu)

[www.hbr.org](http://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)**

**BASIC ACCOUNTING**

**CODE: 15CM/GE/BA23**

**CREDITS: 3**

**L T P: 3 0 0**

**TOTAL TEACHING HOURS: 39**

**OBJECTIVES OF THE COURSE**

- To introduce the accounting principles and basic concepts in the preparation of the financial statements for trading and non-trading organizations
- To expose students to the accounting practices in financial, cost and management accounting

**Unit 1 (8 hrs.)**

**Basic Accounting Concepts**

- 1.1 Introduction to Double Entry System
- 1.2 Kinds of Accounts- Rules of Debit and Credit
- 1.3 Preparation of Journal
- 1.4 Preparation of Trial Balance

**Unit 2 (8 hrs.)**

**Final Accounts of a Sole Trader**

- 2.1 Preparation of Trading and Profit and Loss account
- 2.2 Preparation of Balance Sheet  
(Basic Concepts and Adjustments Relating to Closing Stock, Depreciation, Outstanding and Prepaid Expenses and Income and Bad Debts - Simple Problems)

**Unit 3 (8 hrs.)**

**Final Accounts of a Company**

- 3.1 Preparation of Final Accounts- Forms and Contents as per Provisions of Companies Act 2013 as per Schedule- III (Simple Problems)

**Unit 4 (8 hrs.)**

**Accounting of Non-Profit Organizations**

- 4.1 Features of Non – Profit Entities
- 4.2 Preparation of Summaries -Receipts and Payments Account
- 4.3 Preparation of Income and Expenditure and Balance Sheet

**Unit     5** **(7 hrs.)**

**Management Accounting and Cost Accounting**

5.1 Definition and Nature of Management Accounting

5.2 Definition and Nature of Cost Accounting

5.3 Scope and Limitations of Management Accounting and Cost Accounting

**BOOKS FOR STUDY**

Arjun Saini. *How to Read Balancesheet and other Financial Statements*. 1<sup>st</sup> ed. Himalaya, 2013.

Chatterjee, D.K. *Basic Accounts and Finance for Non-Accountants*. 4<sup>th</sup> ed. Himalaya, 2011.

**PATTERN OF EVALUATION (Internal only - No End Semester Examination)**

One Continuous Assessment Test for 50 marks (90 mins.)

**Third Component:**

Test for 50 marks

**STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086**  
**Independent 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)**  
**CONSUMER RIGHTS**

**CODE: 15CM/UI/CR23**

**CREDITS: 3**

**OBJECTIVES OF THE COURSE**

- To provide knowledge about consumerism and related laws
- To enable an understanding of the importance of Consumer Rights
- To educate students on the rights and responsibilities of a consumer

**Unit 1**

**Consumers**

- 1.1 Meaning of Consumers-Customers
  - 1.1.1 Consumer Movements – Historical Perspectives
  - 1.1.2 Concept of Consumerism – Need and Importance

**Unit 2**

**Consumer Exploitation**

- 2.1 Meaning, Causes of Consumer Exploitation
- 2.2 Forms of Consumer Exploitation – Underweight Measures, High Prices, Substandard Quality, Poor or Inadequate After Sales Services
- 2.3 Challenges of Consumer Exploitation

**Unit 3**

**Consumer Rights and Duties**

- 3.1 Consumer Rights – John F Kennedy's Consumer Bill of Rights
- 3.2 Types of Consumer Rights – (Right to Safety, Right to Information (RTI), Right to Redressal, Right to Consumer Education)
- 3.3 Duties of Consumers

**Unit 4**

**Copra Act 1986**

- 4.1 Introduction to COPRA Act
- 4.2 Consumer Protection Council – Central, State, Districts Consumer Protection Councils
- 4.3 Consumer Dispute Redressal Procedure

**Unit 5**

**Consumerism in India**

- 5.1 Reasons for the Growth of Consumerism in India
- 5.2 Recent Trends in Consumerism
- 5.3 Problems Faced by Consumers in India – Case Studies



## **BOOKS FOR REFERENCE**

Anirban Chakraborty. *Law of Consumer Protection Advocacy and Practice*. India: Lexis Nexis, 2014.

Miller C.J., Brian W. Harvey, Deborah L Parry. *Consumer and Trading Law*. Oxford University, 1998.

Rajyalakshmi Rao. *Consumer is king!! Know your rights and remedies*. Universal, 2012.

Rao, Y.V. *Commentary on Consumer Protection Act*. Asia House, 2013

## **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**  
**Independent Elective Course Offered by Department of Commerce to students for**  
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**SYLLABUS**  
(Effective from the academic year 2015 -2016)

**INTERNATIONAL MARKETING**

**CODE: 15CM/UI/IM23**

**CREDITS : 3**

**OBJECTIVES OF THE COURSE**

- To familiarize with the nature and practices of international marketing
- To equip, design and participate in designing an international marketing strategy

**Unit 1**

**Introduction (15 hrs.)**

- 1.1 Definition, Domestic Marketing Vs. International Marketing
- 1.2 Reasons and Motivation for International Marketing
- 1.3 Scope and Benefits of International Marketing
- 1.4 Trade Barriers - Types and Reasons for Its Imposition

**Unit 2**

**International Marketing Environment (13 hrs.)**

- 2.1 Meaning, Factors Contributing to Business Environment
- 2.2 Economic, Cultural and Demographic Environment, Geographic, Political and Legal Environment
- 2.3 Conditions for Global Product Offering - Product Adaptation  
Hofstede

**Unit 3**

**Institutional Framework (12 hrs.)**

- 3.1 Various Institutions Engaged in Export Promotion in India
- 3.2 Advisory Bodies - Board of Trade & Export Promotion Board
- 3.3 Commodity Organisations

**Unit 4**

**Export Procedure and Documents (15 hrs.)**

- 4.1 EXIM Policy
- 4.2 Export Procedure and Documents
- 4.3 Processing of an Export Order

**Unit 5**

**Trends in International Marketing (10 hrs.)**

- 5.1 Recent Trends in World Trade
- 5.2 FEMA, TRIPS
- 5.3 Current Status on Indian Economy - Role Played by Government in Export Promotion

### **BOOK FOR STUDY**

Cherunilam, Francis. *International Trade and Export Management*. Mumbai: Himalaya, 2012.

### **BOOKS FOR REFERENCE**

Balagopal, TAS, *Export Management*. Mumbai: Himalaya, 2010.

Lewis Keith and Mathew Housden. *Introduction to International Marketing - A guide*.

Rathor, Jani and Rathor. *International Marketing*. Mumbai: Himalaya, 2010.

Varma, M.L. *International Trade*, New Delhi: Vikas, 2011.

Varshney, R.L. and B. Bhattacharya. *International Marketing Management - An Indian Perspective*, New Delhi: Sultan, 2010.

Warren J. Keergan, Mark Green. *Global Marketing*, Prentice Hill.

### **JOURNALS**

Journal of International Marketing

Journal of International Marketing impact factor

Journal of International Marketing and Exporting

Journal of International Marketing ranking

The Journal of International Trade and Economic Development

International Journal of Trade and Global Markets

Journal of International Trade Law and Policy

### **WEB RESOURCES**

[www.marketingteacher.com/what-is-international-marketing/](http://www.marketingteacher.com/what-is-international-marketing/)

[www.marketing-schools.org/types-of-marketing/international-marketing.html](http://www.marketing-schools.org/types-of-marketing/international-marketing.html)

[www.ncti.gov.in/how\\_do\\_exports\\_commodity\\_boards.php](http://www.ncti.gov.in/how_do_exports_commodity_boards.php)

[internationalmarketingenvironment.com/](http://internationalmarketingenvironment.com/)

[www.exporthelp.co](http://www.exporthelp.co).

[www.bms.co](http://www.bms.co)

### **PATTERN OF EVALUATION**

**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)