



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

**SYLLABUS**  
**(Effective from the academic year 2019 – 2020)**

## STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086

### Institutional Learning Outcomes

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

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

The ILOs of SMC are formed by two components:

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

**Upon graduation, students of Stella Maris College will**

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

## **STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086**

### **Programme Learning Outcomes/Intended Programme Learning Outcomes**

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

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

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

**STELLA MAIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086.**

**DEPARTMENT OF COMMERCE**

**PROGRAMME DESCRIPTION**

**B.Com. (GENERAL)**

The B.Com. (General) degree programme equip students with the knowledge and technical skills necessary to understand and participate in the modern business world. The programme allows the students' to critically evaluate and improve decision making skills.

It provides foundation for students who aspire to pursue professional courses such as CA, ICWA, CMA, ACCA, CFA and MBA. It enables the students to equip themselves for careers. It enables them to develop entrepreneurial skills and thus manage their own business effectively. To strengthen their skills and knowledge, workshops, seminars, guest lectures, business quizzes and mock interviews are conducted during the course of study. Apart from the academics, multiple cultural and social activities such as intra-departmental, inter-collegiate cultural and social and environmental awareness programmes are conducted for holistic development and to create a sense of community.

**PROGRAMME SPECIFIC LEARNING OUTCOMES**

On successful completion of this programme, students will be able to

- understand the procedures relating to the preparation of financial statements and to utilise their knowledge and solve practical problems
- apply the techniques of management in their day to day managerial activities
- understand the methods of ascertaining product cost with practical knowledge on various costing techniques
- analyse the business situation using statistical tools
- apply the tools and techniques to arrive at rational decisions
- perform their personal banking functions
- demonstrate understanding about the fundamentals of financial services and players in financial sectors
- understand the principles of law relating to economic, FEMA, IPR and environment protection law that is essential to manage business transactions
- analyse the scenario in the Indian financial system and its operations and regulations



- demonstrate necessary skills to identify various investment alternatives and to take advantage of favorable investment opportunities
- present financial reports for forecasting and managerial decision making
- use the accounting packages, such as Tally for effective decision-making and improved performance
- demonstrate and acquaint students with the fundamental principles of company law and to expose students to the statutory provisions relating to the formation and management of a company
- demonstrate knowledge of insight into various concepts like capital structure planning cost of capital, dividend policies and working capital
- analyse the concepts and factors affecting human resource planning, recruitment and selection
- demonstrate an understanding of the conceptual framework of marketing and its applications in decision making under various environmental constraints
- provide an overview of the fundamental concepts of e-commerce and to understand the web based business models and the e-commerce business applications
- demonstrate interpersonal communication, business etiquette and business relationship building skills
- acquire conceptual knowledge of the fundamentals of the corporate accounting and the techniques of preparing the financial statements
- understand the computation of income taxable under different heads
- demonstrate comprehensive knowledge on the various aspects related to entrepreneurial development and to manage new business ventures
- understand and evaluate the audit process and procedures
- show knowledge of Corporate Social Responsibility (CSR) initiatives
- understand the importance of international business and impact of globalization
- acquire a wide range of exposure and gainful insights across various disciplines from the general elective courses offered by other departments

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086														
DISTRIBUTION OF CREDITS AND HOURS														
B.Com. General 2019 - 2020 Shift II														
COURSES	I		II		III		IV		V		VI		Total Credits	Total Hours
	C	H	C	H	C	H	C	H	C	H	C	H		
<b>Part - I</b>														
Language	3	4	3	4									6	8
<b>Part - II</b>														
English	3	4	3	4									6	8
											<b>Total</b>		<b>12</b>	<b>16</b>
<b>Part - III</b>														
Major Core	3	4	4	5	4	5	4	5	4	5	4	5	23	29
	3	4	3	4	4	5	4	5	4	5	4	5	22	28
					4	5	4	5	3	4	4	5	15	19
					3	4	3	4	3	4	3	4	12	16
Allied Core	5	5	5	5	5	5	5	6					20	21
Major Elective							5	5			5	5	10	10
Int. Dis. Core									5	6			5	6
											<b>Total</b>		<b>107</b>	<b>129</b>
<b>Part - IV</b>														
GE / Tamil			2	2	2	2			2	2	2	2	8	8
Value Education	2	2			2	2							4	4
Soft Skills (dept.)	3	3	3	3									6	6
Soft Skills (EL)	3	3											3	3
Soft Skills (VE)											3	3	3	3
Environmental Studies			2	2									2	2
											<b>Total</b>		<b>26</b>	<b>26</b>
<b>Part - V</b>														
STP	1		1										2	0
SAP / SL									2	2			2	2
Remedial / Library				1		1				1			0	3
Mentoring		1				1				1		1	0	4
											<b>Total</b>		<b>4</b>	<b>9</b>
<b>Total</b>	26	30	26	30	24	30	25	30	23	30	25	30	<b>149</b>	<b>180</b>

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

**B.Com. DEGREE: COMMERCE (GENERAL) - SHIFT II**

**COURSES OF STUDY**

**(Effective from the academic year 2019-2020)**

**CHOICE BASED CREDIT SYSTEM**

C-Credit, L-Lecture Hours, T-Tutorial Hours, P- Practical Hours, Ex-Exam Hours, CA- Continous Assessment Marks, ES-End Semester Marks, M-Maximum Marks									
Subject Code	Title of Course	C	L	T	P	Ex	CA	ES	M
<b>SEMESTER-I</b>									
19CM/MC/FA13	Financial Accounting	3	3	1	0	3	50	50	100
19CM/MC/PM13	Principles and Practice of Management	3	3	1	0	3	50	50	100
19CM/SS/PS13	Life Skills:Personal and Social	3	3	0	0	-	50	-	100
<b>Allied Core Offered to the Department of Computer Science</b>									
19CM/AC/EN15	Entrepreneurship-New Venture Creation	5	5	0	0	3	50	50	100
CD / ET / SC	Value Education	2	2	0	0	-	50	-	100
	Life Skills:Personality Development (EL)	3	3	0	0	-	50	-	100
<b>SEMESTER-II</b>									
19CM/MC/CT24	Cost Accounting	4	4	1	0	3	50	50	100
19CM/MC/BI23	Banking and Insurance Services	3	3	1	0	3	50	50	100
19CM/AC/BS25	Business Statistics	5	5	0	0	3	50	50	100
19CM/GC/ES12	Environmental Studies	2	2	0	0	-	50	-	100
19CM/SS/HC13	Life Skills:Health, Energy and Computer Basics	3	3	0	0	-	50	-	100
<b>Allied Core Offered to the Department of Computer Science</b>									
19CM/AC/AB25	Accounting for Business	5	5	0	0	3	50	50	100
	Basic Tamil I / General Elective I	2	2	0	0	-	50	-	100
<b>SEMESTER-III</b>									
19CM/MC/LB34	Legal Environment of Business	4	4	1	0	3	50	50	100
19CM/MC/FK34	Financial Markets	4	4	1	0	3	50	50	100
19CM/MC/MA34	Management Accounting	4	4	1	0	3	50	50	100
19CM/MC/IP33	Investment Planning	3	3	1	0	3	50	50	100
CD / ET / SC	Value Education	2	2	0	0	-	50	-	100
	Basic Tamil II / General Elective II	2	2	0	0	-	50	-	100
<b>SEMESTER-IV</b>									
19CM/MC/FM44	Financial Management	4	4	1	0	3	50	50	100
19CM/MC/MG44	Marketing	4	4	1	0	3	50	50	100
19CM/MC/CL44	Company Law	4	4	1	0	3	50	50	100
19CM/MC/HR43	Human Resource Management	3	3	1	0	3	50	50	100
19CM/AC/CF45	Computer Application in Finance	5	2	0	4	3	50	50	100
	Major Elective I								
<b>SEMESTER-V</b>									
19CM/MC/CA54	Corporate Accounting	4	4	1	0	3	50	50	100
19CM/MC/IT54	Income Tax Law and Practice	4	4	1	0	3	50	50	100
19CM/MC/EM53	E-Enterprise Management	3	3	1	0	3	50	50	100
19CM/MC/BC53	Business Communication	3	3	1	0	3	50	50	100

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**(Effective from the academic year 2019-2020)**

**CHOICE BASED CREDIT SYSTEM**

C-Credit, L-Lecture Hours, T-Tutorial Hours, P- Practical Hours, Ex-Exam Hours, CA- Continous Assessment Marks, ES-End Semester Marks, M-Maximum Marks									
Subject Code	Title of Course	C	L	T	P	Ex	CA	ES	M
Interdisciplinary Core Course(CM(Gen.Shift II) and A&F to students of CM(Gen.Shift II) and A&F									
19ID/IC/SI55	Social Finance and Impact Investing	5	5	1	0	3	50	50	100
	General Elective III	2	2	0	0	-	50	-	100
	SAP / SL	2	2	0	0	-	50	-	100
SEMESTER-VI									
19CM/MC/BR63	Business Ethics and Social Responsibility	3	3	1	0	3	50	50	100
19CM/MC/IB64	International Business	4	4	1	0	3	50	50	100
19CM/MC/ED64	Entrepreneurial Development	4	4	1	0	3	50	50	100
19CM/MC/AG64	Auditing	4	4	1	0	3	50	50	100
19VE/SS/HL63	Life Skills:An Approach to a Holistic Way of Life	3	3	0	0	-	50	-	100
	General Elective IV	2	2	0	0	-	50	-	100
	Major Elective II								
Major Elective Courses									
19CM/ME/BE45	Business Environemnt	5	5	0	0	3	50	50	100
19CM/ME/IT45	Indirect Taxation	5	5	0	0	3	50	50	100
19CM/ME/AM45	Advertising and Media Management	5	5	0	0	3	50	50	100
19CM/ME/RM45	Retail Management	5	5	0	0	3	50	50	100
19CM/ME/ES45	Equity Investment and Stock Trading	5	5	0	0	3	50	50	100
19CM/ME/SL45	Supply Chain and Logistics Management	5	5	0	0	3	50	50	100
General Elective Courses									
19CM/GE/FI22	Fundamentals of Investment Planning	2	2	0	0	-	50	-	100
19CM/GE/CC22	Customer Care and Protection	2	2	0	0	-	50	-	100
19CM/GE/SM22	Social Media Marketing	2	2	0	0	-	50	-	100
19CM/GE/BP22	Banking Practices	2	2	0	0	-	50	-	100
19CM/GE/EF22	E-Filing of Return	2	2	0	0	-	50	-	100
Social Awareness Courses									
19CM/SA/RD52	Rights of Differently Abled	2	2	0	0	-	50	-	100
19CM/SA/CR52	Child Rights	2	2	0	0	-	50	-	100
19CM/SA/CA52	Civic Awareness	2	2	0	0	-	50	-	100
19CM/SA/HW52	Health and Wellbeing	2	2	0	0	-	50	-	100
19CM/SA/MH52	Mental Health	2	2	0	0	-	50	-	100
19CM/SA/RR52	Rural Realities	2	2	0	0	-	50	-	100
19CM/SA/SE52	Social and Economic Issues	2	2	0	0	-	50	-	100
19CM/SA/UR52	Urban Realities	2	2	0	0	-	50	-	100
19CM/SA/SZ52	Care of Senior Citizens	2	2	0	0	-	50	-	100
Independent Elective Courses									
19CM/UI/DS23	Direct Selling	3	0	0	0	3	-	100	100
19CM/UI/CR23	Consumer Rights	3	0	0	0	3	-	100	100

**STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600086**

**B. COM DEGREE**

**SYLLABUS**

(Effective from the Academic Year 2019-2020)

**FINANCIAL ACCOUNTING**

**CODE: 19CM/MC/FA13**

**CREDITS: 3**

**L T P: 3 1 0**

**TOTAL TEACHING HOURS: 52**

**OBJECTIVES OF THE COURSE**

- To provide the students conceptual knowledge about the Accounting Standards and basic concepts of financial accounting.
- To enable students to prepare the financial Statements for internal and external Reporting.
- To equip the students with the skill in preparing Accounts for different types of business entities.

**COURSE LEARNING OUTCOMES**

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

- Create a complete record of Business transactions
- Prepare and examine the Income Statement
- Analyse the Financial Position
- Provide relevant financial information from the financial statements for decision making

**Unit 1 (8 Hours)**

**Conceptual Framework for Preparation of Financial Statements**

- 1.1 Introduction to Accounting Standards and Indian Accounting Standards
- 1.2 Accounting Standards - International Accounting Standards, Accounting Standards in India – Objectives, Process, Accounting Standards Board, Scope & Application of AS – 1,2,3,4,5,9,10,26 & 29 in Preparation of Financial Statements
- 1.3 Difference between Accounting Standards and Indian Accounting Standards
- 1.4 Preparation of Final Accounts of Sole Proprietor
  - 1.4.1 Closing Entries and Adjustment Entries
  - 1.4.2 Adjustments - Loss of Stock by Accident or Fire, Manager's Commission on Net Profit before and after Commission, Works Manager and General Manager Commission, Writing off of Deferred Revenue Expenditure, Goods sent on Sale or Return Basis, Asset Disposal and Exchange, Distribution of Samples, Advance Income Tax

**Unit 2 (10 Hours)**

**Conversion of Partnership**

- 2.1 Amalgamation – Accounting Procedure
  - 2.1.1 Closing the Books of the Old Firm
  - 2.1.2 Opening the Books of the New Firm
- 2.2 Conversion of Partnership Firm into a Company and sale to a Company
- 2.3 Apportionment of Share among the Partners
- 2.4 Accounting for Limited Liability Partnership on Conversion

### **Unit 3**

#### **Branch Accounts and Departmental Accounts**

**(12 Hours)**

##### **3.1 Branch Accounts**

###### **3.1.1 Features**

###### **3.1.2 Methods of Accounting - Debtors System, Stock and Debtor System**

##### **3.2 Independent Branches – Features, Adjusting Entries in the Books of Head office and Branch**

##### **3.3 Departmental Accounts**

###### **3.3.1 Concept and Distinction between Departments and Branches**

###### **3.3.2 Preparation of Departmental Accounts**

Preparation of Departmental Trading and Profit and Loss Account

###### **3.3.3 Inter Departmental Transfer of goods at cost, Cost Plus Profit and at Selling Price and Elimination of Unrealised Profit.**

### **Unit 4**

#### **Accounting for Hire Purchase and Joint Venture**

**(10 Hours)**

##### **4.1 Meaning- Features of Hire Purchase Agreement -Distinction between Hire Purchase and Sale**

###### **4.1.1 Interest calculations**

###### **4.1.2 Recording transaction in the books of Hire Purchaser and the Hire Vendor**

##### **4.2 Default and Repossession - Partial Repossession and Complete Repossession**

##### **4.3 Joint Venture- Accounting Procedures**

### **Unit 5**

#### **Insurance Claim for Loss of Stock and for Loss of Profit**

**(12 Hours)**

##### **5.1 Insurance Claim for Loss of Stock**

###### **5.1.1 Concept of Under Insurance and Average Clause**

###### **5.1.2 Computation of claim -with Price Change, Consideration of Unusual Selling Line and Price Reduction**

##### **5.2 Insurance Claim for Loss of Profit**

###### **5.2.1 Concept – Insured and Uninsured Standing, Gross Profit Rate, Short Sales and Increased Cost of Working, Average Clause**

###### **5.2.2 Computation of Claim**

### **BOOKS FOR STUDY**

V.K. Gupta and Gupta R.L, *Financial Accounting (Vol. I)* Sultan Chand and Sons, 2016

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

### **BOOKS FOR REFERENCE**

Goyal V.K, *Financial Accounting*. 4<sup>th</sup> Edition, PHI, 2012

Jain S. P and K. L Narang, *Advanced Accountancy*, Kalyani, 2014

Maheshwari S. N and Suneel K Maheshwari, *Financial Accounting* 11<sup>th</sup> Edition, 2018

M Hanif, A Mukherjee, *Financial Accounting 2nd Edition*. Tata Mc Graw Hill 2015

Goyal V. K Ruchi Goyal, *Financial Accounting* 12<sup>th</sup> Edition PHI 2012

## **JOURNALS**

Journal of the Institute of Chartered Accountants of India.

International Journal of in Management and Financial Accounting

Journal of Accounting and Finance: Research Development Association, Jaipur

Journal of Finance - Sage

Journal of Financial Reporting Accounting, Auditing and Finance

## **WEB RESOURCES**

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

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

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

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

## **PATTERN OF ASSESSMENT**

**Continuous Assessment Test:                      Total Marks: 50**

**Duration: 90 minutes**

Section A – 3 X 2 = 6 Marks (no choice)

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

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

**Other Component:                                      Total Marks: 50**

Assignments / Problem Solving

**End Semester Examination:                      Total Marks: 50**

**Duration: 3 hours**

Section A – 10 x 2 = 20 (Max. 50 words, 5 theory and 5 Problems)

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

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

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**B.COM DEGREE**

**SYLLABUS**

(Effective from the academic year 2019 -2020)

**PRINCIPLES AND PRACTICE OF MANAGEMENT**

**CODE: 19CM/MC/PM13**

**CREDITS : 3**

**L T P : 3 1 0**

**TOTAL TEACHING HOURS: 52**

**OBJECTIVES OF THE COURSE**

- To acquaint students with the management practices of the past and present
- To understand the recruitment and selection strategies in organisation
- To enable students to appreciate the contribution made by Management thinkers
- To familiarise students with the recent development in Management

**COURSE LEARNING OUTCOMES:**

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

- Analyze the functions of Management in organizations
- Comprehend the role of effective leaders in an organization
- Apply theoretical concepts into the practical management functions
- Understand the concepts of Accountability, Centralization and working together in teams

**Unit 1**

**Introduction to Management Principles**

**(10 Hours)**

- 1.1 Meaning, Nature, Scope and Importance of Management
- 1.2 Management as Science or Art - Management as Profession - Universality of Management
- 1.3 Management Principles, Functions of Management, Management Roles - Levels of Management, Management Skill- Social Responsibility
- 1.4 Evolution of Management thoughts, Scientific Management, Fayol's Principles of Management, Bureaucracy, Hawthorne Experiment, Contribution of Peter Drucker.

**Unit 2**

**Planning and Decision Making**

**(12 Hours)**

- 2.1 Planning – Meaning, Nature and Importance, Planning Process
- 2.2 Types of Planning - Measures of Effective Planning
- 2.3 Barriers to Effective Plan
- 2.4 Management by Objectives
- 2.5 Decision Making – Meaning - Types of Decisions - Decision Making Process- Individual vs. Group Decision Making - Decision Making Conditions – Creativity



**Unit 3**  
**Organizing, Communication and Human Resources (10 Hours)**

- 3.1 Organizing - Meaning, Organization Structure
- 3.2 Forms of Organization Structure, Departmentation, Task Force- Virtual Organization
- 3.3 Dynamics of Group Behavior, Influence of Group on Individual and Group Decision Making
- 3.4 Staffing -Meaning, Man Power Planning, Recruitment and Selection- Training and Development,
- 3.5 Communication- Meaning, Nature, Elements of Communication, Methods of Communication
- 3.6 Relevance of Information Technology

**Unit 4**  
**Motivation (10 Hours)**

- 4.1 Direction- Meaning, Nature, Scope and Principles of Direction, Supervision
- 4.2 Motivation – Meaning, Nature and Importance of Motivation
- 4.3 Job Design, Job Enrichment, Job Satisfaction, Quality of Work Life
- 4.4 Leadership-Meaning, Importance, Leadership Theories, Leadership Styles

**Unit 5**  
**Controlling (10 Hours)**

- 5.1 Controlling- Meaning, Importance, Controlling Process, Types of Control
- 5.2 Essential of Effective Control System, Behavioral Importance of Control - Control Techniques, Quality Circles

**BOOKS FOR STUDY**

Koontz, *Principles of Management*, Tata McGraw Hill, 8th Edition 2010.

L.M. Prasad, *Principles & Practices of Management* Sultan Chand & Sons , New Delhi, 2015

**BOOKS FOR REFERENCE**

Parkinson C N and Rustomji M K and Sapre S A, *Great Ideas in Management*, 2010

S K Mandal, *Management: Principles and Practice*, Jaico Publishing House, 2013

Khusboo Manoj, *Principles and Practices of Management*, Anmol Publication, 2011

**JOURNALS**

International Journal of Management Review  
SSRN-E-Journal

**WEB RESOURCES**

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

## **PATTERN OF ASSESSMENT**

**Continuous Assessment Test:            Total Marks: 50**

**Duration: 90 minutes**

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

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

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

**Other Component:                            Total Marks: 50**

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**

**Soft Skills Course Offered to students of  
B.A. / B.Sc. / B.Com. / B.B.A. / B.V.A. / B.S.W. / B.C.A. Degree Programme**

**SYLLABUS  
(Effective from the academic year 2019 - 2020)**

**LIFE SKILLS: PERSONAL AND SOCIAL**

**CODE: 19CM/SS/PS13**

**CREDITS: 3**

**L T P: 3 0 0**

**TOTAL TEACHING HOURS: 39**

**OBJECTIVES OF THE COURSE**

- To enable students to understand the working of Indian Governance and laws
- To empower students as citizens by teaching them how to use the RTI, the PIL and the FIR
- To provide students an insight into the strengths and virtues essential to improve wellbeing
- To bring about awareness of societal dynamics
- To create awareness, impart knowledge and hone skills necessary to make sound financial decisions

**COURSE LEARNING OUTCOMES**

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

- demonstrate knowledge of the working of the government
- file RTIs, PILs and FIRs
- improve their quality of life
- exhibit social consciousness
- exhibit prudent behaviour in managing personal finance

**Unit 1 (13 Hours)**

**Legal Literacy**

- 1.1 Structure of Government- Central and State, Urban and Rural
- 1.2 Laws pertaining to Women (CEDAW) and Children (POCSO)
- 1.3 Right to Information Act 2005, drafting and filing an RTI
- 1.4 Introduction to PIL, Landmark PIL cases -Vishaka Vs. State of Rajasthan, Hussainara Khatoon Vs. State of Bihar, MC Mehta Vs. Union of India
- 1.5 Importance of FIR and lodging an FIR

**Unit 2 (13 Hours)**

**2.1 Understanding Self**

- 2.1.1 Psychological wellbeing - meaning, components and barriers
- 2.1.2 Gratitude- meaning, nature and expression
- 2.1.3 Resilience- meaning, nature, benefits and simple techniques for building resilience.

## **2.2 Understanding Society**

- 2.2.1 Concepts of class, caste, gender, disability, race, culture, religion, ethnicity, context and language
- 2.2.2 Importance of societal analysis
- 2.2.3 Social indicators of development – HDI, GDI, Poverty Index, Hunger Index
- 2.2.4 Issues and challenges for social change in India

## **Unit 3**

**(13 Hours)**

### **Personal Financial Planning**

- 3.1 Meaning, Need and Importance of Personal Financial Planning
- 3.2 Core concepts in Financial Planning – Budget, Savings and Investment
- 3.3 Converting non-essential expenditure into Savings and Investment
  - 3.3.1 Forms of Savings – Deposits, Insurance
  - 3.3.2 Types of Investments – Securities, Real Estate and Gold
- 3.4 Digital transformation in Finance
  - 3.4.1 De-Mat Account
  - 3.4.2 Net Banking and Mobile Banking

## **BOOKS FOR REFERENCE**

Agarwal, R.C. Constitutional Development and National Movement of India. New Delhi: S. Chand, 1988.

Ahuja Ram. Social Problems in India. Rawat Publications. 3<sup>rd</sup> Edition, 2014

Allan, R. Modern Politics and Government. New York: Palgrave MacMillan, 2000.

Baumgardner, S., & Crothers, M. Positive Psychology. Chennai: Pearson. 1<sup>st</sup> Edition, 2015.

Grenville-Cleave, B. *Positive Psychology A practical Guide*. United Kingdom: Icon Books Ltd, 2012.

Pandey, J.N. Constitutional Law of India. Allahabad: Central Law Agency, 2014.

Weiner, M. The Indian Paradox. New Delhi: Sage , 1989.

## **PATTERN OF ASSESSMENT**

### **Continuous Assessment:**

**Total Marks: 50**

Two to three Task based components  
Task based classroom activities  
Case studies  
Group discussions  
Group presentation  
Role play

### **No End Semester Examination**

**No CA test**

**STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086**  
**Allied Core Course Offered by the Department of Commerce (General) for**  
**B.C.A Degree Programme**

**SYLLABUS**

(Effective from the academic year 2019 – 2020)

**ENTREPRENEURSHIP - NEW VENTURE CREATION**

**CODE: 19CM/AC/EN15**

**CREDITS : 5**

**L T P : 5 0 0**

**TOTAL TEACHING HOURS: 65**

**OBJECTIVES OF THE COURSE**

- To familiarize students with the practical knowledge of establishing a business.
- To provide comprehensive knowledge to the students on the various aspects related to entrepreneurial development
- To help students to understand the stages in the process of setting up the Business
- To enable students to understand the skills required for setting up a new venture

**COURSE LEARNING OUTCOMES**

On successful completion of this Course, students will be able to

- Analyse the business environment in order to identify business opportunities
- Evaluate the effectiveness of different entrepreneurial strategies
- Identify and understand the important elements for the success of entrepreneurial ventures
- Understand the current status of e-business concepts and follow its development

**Unit 1 (10 Hours)**

**Introduction**

- 1.1 Business – Meaning and Forms of Business Organization
- 1.2 Role of Small Business in Economic Development
- 1.3 Conceptual Definition of Entrepreneur, Entrepreneurship, Characteristics and Functions of Entrepreneur
- 1.4 Types and Functions of Entrepreneur
- 1.5 Factors influencing entrepreneurship development – Internal and External
- 1.6 Barriers to Entrepreneurship

**Unit 2 (15 Hours)**

**Enterprise Launching**

- 2.1 New Business Launching - Stages
- 2.2 Opportunity Identification and Selection
- 2.3 Idea Generation – Sources and the process of Idea Selection
- 2.4 Business Plan – meaning, contents and significance of business plan
- 2.5 Assessment of project feasibility - Dealing with basic and initial problems of setting up of Enterprises
- 2.6 Drafting a Model Project / Business Plan

**Unit 3**  
**Financing of Enterprise (15 Hours)**

- 3.1 Meaning, Need for Financial Planning
- 3.2 Sources of finance – Internal, External sources
- 3.2 Institutions Assisting Business Enterprise – Government, Banking and Non Banking Institutions, Lease Financing and New Venture Financing

**Unit 4**  
**Management of Enterprise (15 Hours)**

- 4.1 Management – Meaning and Functions of Management
- 4.2 Production Management – Product Design, Plant Layout and Location
- 4.3 Inventory Management – Meaning, Objectives and Benefit
- 4.4 Marketing Management – Problem of Marketing of Small Enterprises

**Unit 5**  
**E – Business (10 Hours)**

- 5.1 Meaning, Development and the Economic Influence of the E-Business
- 5.2 Fundamentals in E -Business
- 5.3 Planning E-Products and Services
- 5.4 Operation of E-Business - E – Payment and E-Security

**BOOK FOR STUDY**

S.Khanka, Entrepreneurial Development, S. Chand & Co, New Delhi, 2016

**BOOKS FOR REFERENCE**

Nanda Gopal V B, Gordon. E, Gupta Entrepreneurial Development, Vikas Publishing 2015

Jayashree Suresh, Entrepreneurial Development, Margham Publications, New Delhi, 2012

Charantimath, Entrepreneurship development & Small business enterprise, Pearson Edn., New Delhi, 2013

Vasant Desai, Dynamics of Entrepreneurial Development and Management, Himalaya Publishing Company, 2012

**JOURNALS**

- Journal of development entrepreneurship
- Journal of entrepreneurship education
- Journal of Business venturing

**WEB RESOURCES**

- <http://www.entrepreneur.com>
- <http://www.businessesforsale.com>
- <http://www.sba.gov>
- <http://joe.sagepub.com/content/19/2.toc>

## **PATTERN OF ASSESSMENT**

**Continuous Assessment Test:            Total Marks:50**

**Duration: 90 minutes**

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

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

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

**Other Components:                            Total Marks:50**

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

**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 2019– 2020)

**COST ACCOUNTING**

**CODE: 19CM/MC/CT24**

**CREDITS: 4**

**L T P : 4 1 0**

**TOTAL TEACHING HOURS: 65**

**OBJECTIVES OF THE COURSE**

- To provide students an understanding of the basic concepts of cost accounting
- To enable students to understand the methods of ascertaining the product cost
- To expose students to the practical application of Costing

**COURSE LEARNING OUTCOMES**

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

- Differentiate Cost Accounting from other branches of Accounting
- Calculate Material, Labour and Overhead Cost
- Prepare Cost Sheet
- Solve problems relating to Process and Operating Costing

**Unit 1**

**Introduction**

**(15 Hours)**

- 1.1 Meaning, Objectives and Scope of Cost Accounting
- 1.2 Introduction to Cost Audit and Records and Cost Standards
- 1.3 Advantages and Limitations of Cost Accounting, Difference Between Financial Accounting and Cost Accounting
- 1.4 Material Cost and Material Control
  - 1.4.1 Computation of Material Cost and Accounting Treatment for Normal, Abnormal Loss
- 1.5 Essentials of Material Control, Purchase Control – Purchase Procedure
  - 1.5.1 Store Control :Techniques of Inventory Control – Economic Order Quantity, Level Setting
  - 1.5.2 Issue Control: Methods of Material Issue – First In First Out, Last In First Out, Average Cost - Simple and Weighted Average Cost

**Unit 2**

**Labour Cost, Remuneration and Incentives**

**(13 Hours)**

- 2.1 Computation of Labour Cost with Overtime and Idle Time and Computation of Labour Turnover
- 2.2 Methods of Remuneration- Time Rate System, Piece Rate System, Taylor's Differential Piece Rate System.
- 2.3 Incentive Plans -Halsey Premium Plan, Rowan Premium Plan



### **Unit 3**

#### **Overheads**

**(13 Hours)**

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

### **Unit 4**

**(11 Hours)**

#### **Unit Costing**

- 4.1 Cost Center and Cost Units- Methods of Costing, Elements of Cost, Cost Concepts and Classification of Cost - Cost Audit and Maintenance of Cost Records
- 4.2 Preparation of Cost Sheet, Quotations or Tenders

### **Unit 5**

#### **Process and Operating Costing**

**(13 Hours.)**

- 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
  - 5.1.3 Inter-Process Profit
- 5.2 Operating Costing- Transport Costing only
- 5.3 Activity Based Costing

### **BOOKS FOR STUDY**

Jain, S.P. and Narang K.L. *Cost Accounting*. NewDelhi: Kalyan, 2015.

Reddy, T.S and A. Murthy. *Cost Accounting*. Margham, 2012.

### **BOOKS FOR REFERENCE**

M.Y.Khan and P.K.Jain, *Cost Accounting*, McGraw Hill, 2017

Maheswari, S.N and S.N.Mittal, *Cost Accounting Theory and Problems*, New Delhi:

Sultan Chand 2015.

Ravi M. Kishore. *Cost and Management Accounting* Taxmann, 2016.

M.N.Arora, Priyanka Katyal. *Cost Accounting*. NewDelhi: Sultan Chand, 2016

### **JOURNALS**

Cost Accounting Standards - The ICWA of India

Management Accountant - The ICWA of India

Indian Journal of Finance

## **WEB RESOURCES**

icwajournal@hotmail.com

www.accaglobal.com

## **PATTERN OF ASSESSMENT**

**Continuous Assessment Test:**                      **Total Marks: 50**

**Duration: 90 minutes**

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

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

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

**Other Components:**                                      **Total Marks: 50**

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 – 1 theory and 6 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 2019 – 2020)

**BANKING AND INSURANCE SERVICES**

**CODE: 19CM/MC/BI23**

**CREDITS : 3**

**L T P : 3 1 0**

**TOTAL TEACHING HOURS: 52**

**OBJECTIVES OF THE COURSE**

- To familiarise students with the theoretical structures about banking and insurance services
- To equip students with the technological changes in Banking and Insurance services
- To provide a comprehensive knowledge to the students on the procedural formalities in dealing with different types of Banking and Insurance Services
- To acquaint students with the various banking and Insurance Products

**COURSE LEARNING OUTCOMES**

On successful completion of the course students will be able to

- Understand the importance of Banking and Insurance services to the society
- Appreciate the major reforms in the Banking and Insurance sector
- Comprehend the nuances of banking and insurance industry
- Equip with requisite skills for a successful career in Banking and Insurance Sector
- Use the provisions of the Acts in real time situation

**Unit 1 (10 Hours)**

**Introduction to Banking and Insurance Services**

- 1.1 Structure of Indian Banking System
- 1.2 Role of Banks in Economic Development
- 1.3 Insurance Services – Importance, Functions and Advantages of Insurance
- 1.4 Principles of Insurance Contract and Important Concepts in Insurance-Risk, Uncertainty, Assessment, Transfer
- 1.5 Reforms in Banking and Insurance Sector

**Unit 2 (11 Hours)**

**Banking Operations**

- 2.1 Banker and Customer relationship
- 2.2 Procedure and Practice in Opening, Operating and Closing of Bank Accounts
- 2.3 Deposits – Deposit mix, Types of Deposits, Factors limiting depositing level
- 2.4 Lending and Advances – Factors limiting level of Bank's advances, Lending policies of the Banks and Forms of Lending
- 2.5 Regulations of Non-Performing Assets – An Overview

**Unit 3 (11 Hours)**

**Payment and Settlement System Provider**

- 3.1 Digital Banking – Need and advantages
- 3.2 Internet Banking – Meaning and the important terms used in Internet Banking
- 3.3 E-Payment – Debit card, Credit card, NEFT, e -wallet, Digital Cash
- 3.4 Rural Banking, Corporate Banking and Retail Banking – Meaning, Need and Features
- 3.5 Marketing of Banking and Insurance Products

**Unit 4 (12 Hours)**

**Insurance Products**

- 4.1 Distribution Channels of Insurance – Insurance Intermediaries – Agent - Definition and Functions
- 4.2 Types of Insurance – Life and Non-Life Insurance, Rural Insurance
- 4.3 Claims- Types and Procedure

**Unit 5 (8 Hours)**

**Banking and Insurance Service Regulations – An Overview**

- 5.1 Negotiable Instruments Act 1881
- 5.2 Banking Regulations Act 1949
- 5.3 Insurance Regulatory and Development Authority Act, 1999 and IRDAI

**BOOKS FOR STUDY**

Satyadevi, C., *Financial Services Banking and Insurance*, New Delhi, S.Chand, 2014

Hargovind Dayal, *Fundamentals of Insurance – Theory, Principles and Practice*,  
Notion Press, 2017

**BOOKS FOR REFERENCE**

Gordon. E, Gupta P.K *Banking and Insurance*, Himalaya Publishing House, 2012

Neelam C Gulati, *Banking and Insurance: Principles and Practices*, Escel, 2011

Saxena, G.S; *Legal Aspects of Banking Operations*, Sultan Chand and Sons

Varshney, P.N., *Banking Law and Practice*, Sultan Chand and Sons, New Delhi, 2016

**JOURNALS**

International Journal of Finance & Banking Studies

Global Journal of Finance and Banking Issues

Journal of Insurance and Risk Management

International Journal of Banking, Risk and Insurance.

## **WEB RESOURCES**

[http://www.universityofcalicut.info/SDE/Banking\\_on19May2016.pdf](http://www.universityofcalicut.info/SDE/Banking_on19May2016.pdf)

<http://www.rbi.org.in/scripts/PublicationReportDetails.aspx?ID=243>

<https://exampariksha.com/bancassurance-banking-study-material-notes/>

## **PATTERN OF ASSESSMENT**

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

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

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

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

**Other Components:                      Total Marks: 50**

Seminars / Quiz / Group discussion Assignments / Class Presentation

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

Section A – 10 x 2 = 20 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 2019 – 2020)

**BUSINESS STATISTICS**

**CODE: 19CM/AC/BS25**

**CREDITS: 5**

**L T P: 5 0 0**

**TOTAL TEACHING HOURS: 65**

**OBJECTIVES OF THE COURSE**

- To give a practical exposure to the students on the various statistical method and to arrive at rational decision through systematic analysis and interpretation
- To educate the students on the effective and efficient application of various statistical tools associated with research in business fields
- To enable students to understand, analyse and interpret the data using various statistical tools and techniques

**COURSE LEARNING OUTCOMES**

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

- Demonstrate knowledge on standard statistical distributions
- Report the trend using secondary data
- Analyse the business situation using statistical tool
- Apply the tools and techniques and arrive at rational decisions

**Unit 1**

**Analysis of Time Series**

**(12 Hours)**

- 1.1 Utility and Component of Time Series
- 1.2 Method of Measuring Trend
- 1.3 Measurement of Seasonal Variation
- 1.4 Time Series Techniques using Statistical Software

**Unit 2**

**Correlation and Regression**

**(16 Hours)**

- 2.1 Simple Linear Correlation Analysis – Karl Pearson's Co- Efficient and Spearman's Rank Correlation
- 2.2 Partial and Multiple Correlations
- 2.3 Simple Linear Regression Analysis and Regression Equation and Estimation

**Unit 3**

**Test of Hypothesis**

**(12 Hours)**

- 3.1 Procedure for Testing Hypothesis
- 3.2 Test of Significance for Large Sample
- 3.3 Test of Significance for Small Sample
- 3.4 Application of Statistical Software for Large and Small Test

**Unit 4****Chi- square Test and Goodness Test****(12 Hours)**

- 4.1. Meaning and Conditions for applying Chi – Square Test
- 4.2 Application of Chi – Square Test
  - 4.2.1 Test of Goodness of Fit
  - 4.2.2 Test of Independence
- 4.3 Yates Correction
- 4.4 Uses and limitations of Chi – Square
- 4.5 Application of Chi- Square Test using Statistical Software

**Unit 5****Analysis of Variance****(13 Hours)**

- 5.1 Variance Ratio Test
- 5.2 Assumption of Analysis of Variance
- 5.3 Techniques of Analysis of Variance
  - 5.1.1 One Way Classification Model
  - 5.1.2 Two Way Classification Model
- 5.4 Analysis of Variance using Statistical Software

**BOOKS FOR STUDY**

Gupta S.P., *Statistical Methods*, New Delhi, Sultan Chand and Sons, 2012

Beri, G.C., *Business Statistics*, New Delhi, Tata Mc Graw Hill Publishing Company Ltd., 2017

**BOOKS FOR REFERENCE**

Agarwal Y.P., *Statistical Method, Concept, Applications and Computations*, New Delhi, Sterling Publishers Ltd., 2012

Pillai R.S.N. & Bagavathy, V., *Statistics*, 13<sup>th</sup> edition, New Delhi, Sultan Chand & Sons, 2010

Sharma J.K., *Business Statistics*, New Delhi, 1<sup>st</sup> edition, Pearson Education (Singapore), Pvt., Ltd., Indian Branch, 2010

## **PATTERN OF ASSESSMENT**

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

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 a choice of two questions)

**Other Components:                      Total Marks: 50**

Assignments/Practical Test/Objective Test

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

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

Section B –  $5 \times 8 = 40$  Marks (from a choice of 7- all problems)

Section C –  $2 \times 20 = 40$  Marks (from a choice of 4- all problems)



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

**General Core Course Offered to students of  
B.A. / B.Sc. / B.Com. / B.B.A. / B.V.A. / B.S.W. / B.C.A. Degree Programme**

**SYLLABUS**

(Effective from the academic year 2019-2020)

**ENVIRONMENTAL STUDIES**

**CODE:19CM/GC/ES12**

**CREDITS:2**

**L T P:2 0 0**

**TOTAL TEACHING HOURS:26**

**OBJECTIVES OF THE COURSE**

- To help students to gain the fundamental knowledge of the environment
- To create in students an awareness of current environmental issues
- To inculcate in students an eco-sensitive, eco-conscious and eco-friendly attitude

**COURSE LEARNING OUTCOMES**

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

- Articulate the interdisciplinary context of environmental issues
- Adopt sustainable alternatives that integrate science, humanities and social perspectives
- Appreciate the importance of biodiversity and a balanced ecosystem
- Calculate one's carbon footprint

**Unit 1 (10 Hours)**

- 1.1 Introduction: The multidisciplinary nature of environmental studies;  
Environmental Ethics-Role of the Individual in protecting the environment
- 1.2 Natural Resources: renewable (forests and water) and non-renewable (minerals)-  
energy resources: renewable and non-renewable sources, impact of over-  
exploitation
- 1.3 Ecosystems: terrestrial (forest, grassland and desert) and aquatic (ponds, oceans  
and estuaries); structure and function
- 1.4 Biodiversity: India as a mega-diversity nation; threats to biodiversity; *in-situ* and  
*ex-situ* conservation of biodiversity
- 1.5 Solid Waste Management, Source Segregation and Rain Water Harvesting

**Unit 2 (10 Hours)**

- 2.1 Environmental Pollution: Air, Water, Noise and Plastic Pollution: causes, effects  
and control measures -Impact of over-population on pollution and health –  
carbon footprint
- 2.2 The Environmental Dimension of Sustainable Development: The United Nations  
Sustainable Development Goals of the 2030 Agenda

- 2.3 Climate Change and Environmental Disasters: Natural Disasters: floods, earthquakes, cyclones, tsunamis and landslides; man-made disasters: Bhopal Gas Tragedy and Chernobyl Nuclear Disaster
- 2.4 Environmental Movements: Chipko, Silent Valley and Narmada Bachao Andolan  
International Agreements: Montreal Protocol, Kyoto Protocol and Climate Change Conferences
- 2.5 An Overview of Environmental Laws in India: Environmental (Protection) Act 1986, Biological Act, 2002, National Green Tribunal Act, 2010, Coastal Regulation Zone Notification, 2011

### Unit 3

(6 Hours)

- 3.1 A study of the eco-friendly initiatives on campus
- 3.2 A critical review of an environmental documentary film
- 3.3 Ecofeminism and the contributions of Indian Women Environmentalists
- 3.4 The highlights of Environmental Encyclical-*Laudato si*-On Care for our Common Home
- 3.5 Environmental Calendar

### BOOK FOR STUDY

Bharucha, Erach. *Textbook of Environmental Studies for Undergraduate Courses*, (2<sup>nd</sup> ed.) Universities Press, 2013.

### BOOKS FOR REFERENCE

Bhattacharya, K.S. Arunima Sharma, *Comprehensive Environmental Studies* Narosa Publishing House Pvt.. Ltd., New Delhi, 2015.

Saha, T.K., *Ecology and Environmental Biology* Books and Allied (P) Ltd., Kolkata 2016.

Sharma, J.P. *Environmental Studies (for undergraduate classes)* 3<sup>rd</sup> edition, University Science Press, 2016.

### JOURNALS

Journal of Environmental Studies and Sciences  
Journal of Environmental Studies

### WEB RESOURCES

[www.enn.com](http://www.enn.com)  
[www.nationalgeographic.com](http://www.nationalgeographic.com)

### PATTERN OF ASSESSMENT

**Continuous Assessment Test:** **Total Marks: 25** **Duration: 60 minutes**  
Section A-10 x 1 = 10 Marks (All questions to be answered) Multiple Choice Questions  
Section B - 3 x 5 = 15 Marks (3 out of 6 to be answered in 150 words each)

**Other Component:** **Total Marks: 25**  
Any **one** of the following for 25 marks  
Quiz/Scrap Book/Assignment / Poster Making/Case Study/Project/Survey/Model-Making

### No End Semester Examination

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

**Soft Skills Course Offered to students of  
B.A. / B.Sc. / B.Com. / B.B.A. / B.V.A. / B.S.W. / B.C.A. Degree Programme**

**SYLLABUS**

(Effective from the academic year 2019 – 2020)

**LIFE SKILLS – HEALTH, ENERGY AND COMPUTER BASICS**

**CODE: 19CM/SS/HC13**

**CREDITS: 3**

**L T P: 3 0 0**

**TOTAL TEACHING HOURS: 39**

**OBJECTIVES OF THE COURSE**

- To sensitise students to the fact that good health lies in nature
- To create an awareness about energy obtained from different components of food and to plan for a balanced diet
- To enable students to understand the significance of energy conservation and strategies for conserving energy
- To provide a basic knowledge of computer fundamentals and Email configuration

**COURSE LEARNING OUTCOMES**

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

- identify the importance of a few plants and their health benefits
- recognise the causes and symptoms of common disorders
- calculate food energy values and follow the Recommended Dietary Allowances (RDA) and appreciate the need for them.
- conserve energy and use it responsibly
- understand computer configuration for purchase of personal computer and E mail setting

**Unit 1**

**(13 Hours)**

**Food and Health**

**1.1 Traditional food and their health benefits**

1.1.1 **Six tastes** – Natural guide map towards proper nutrition

1.1.2 Nutritional value and significance of Navadhanya (Sesame seed, Bengal gram, Horse gram, Green gram, Paddy seeds, White beans, Wheat, black gram and Chick pea) and Greens (Vallarai, Thuthuvalai, Manathakkali, Pulichakeerai, Agathi Keerai, Murungai Keerai, Karuveppilai, Puthina and Kothamalli)

**1.2 Causes, symptoms and home remedies for the following ailments**

Common cold, Anaemia, Hypothyroidism, Obesity, Diabetes, Mellitus, Polycystic Ovarian Syndrome, Ulcer, Wheezing and Hypertension

**Unit 2 (13 Hours)**

**Food and energy balance**

- 2.1 Units of Energy, Components of Total Energy Requirement – Basal Metabolic Rate, energy requirements for (work) physical activity and Thermic effect of food
- 2.2 Factors affecting Basal Metabolic Rate and Thermic Effect of food
- 2.3 Recommended Dietary Allowances and Balanced Diet, Food Energy Values- Calculation

**Unit 3 (13 Hours)**

**3.1 Energy conservation**

3.1.1 Needs for Energy Conservation – Power consumption of domestic appliances – Electrical Energy Audit – Strategies for Energy Conservation - Modern lighting systems– Light emitting diode (LED), Compact fluorescent lamps (CFL), Green indicators and Inverter, Green building - Home lighting using Solar cell - Solar water heaters- Water and waste management - Biogas plant

3.1.2 Safety Practices in using electronic gadgets and electricity at home – Precautions - Shock- Use of testers to identify leakage

**3.2 Computer fundamentals**

3.2.1 Essentials of Purchasing a Personal Computer - Fundamentals of Networks – Local Area Network, Internet, Networking in real-time scenario- Computer Hacking – Computer Forensics Fundamentals – Cyber Laws - Secure Browsing

**3.2.2 Configuring Email**

Configure Email Settings – Attachments – Compression – Organizing Emails – Manage Folders - Auto Reply - Electronic Business Card - Email Filters- Manage Junk Mail - Calendar - Plan Meetings, Appointments - Scheduling Emails

3.2.3 Emerging Trends in IT - 3D Printing, Cloud Storage, Augmented Reality, Artificial Intelligence, Internet of Things (IoT)

**BOOKS FOR REFERENCE**

Achaya K. T. *The Illustrated Foods of India*. Oxford Publications, 2009.

Guyton, A.C. *Text Book of Medical Physiology*. (12<sup>th</sup> ed.). Philadelphia: W.B. Saunders & Co., 2011.

Joe Benton, *Computer Hacking: A Beginner's Guide to Computer Hacking, How to Hack, Internet Skills, Hacking Techniques, and More!*, Createspace Independent Pub, 2015.

John Vacca, *Computer Forensics: Computer Crime Scene Investigation*, Laxmi Publications 2015.

Pradeep Sinha, Priti Sinha, *Computer Fundamentals 6th Edition*, BPB Publications, 2003.

Srilakshmi, B. *Nutrition Science* (4<sup>th</sup> Revised Edition), New Delhi: New Age International (P) Ltd., 2014.

Suzanne Le Quesne *Nutrition: A Practical Approach*, Cornwall: Thomson, 2003.

Therapeutic Index – Siddha, 1<sup>st</sup> edition, SKM Siddha and Ayurveda, 2010.

Trevor Linsley, *Basic electrical installation work*. Newnes imprint of Elsevier 2011.

## **PATTERN OF ASSESSMENT**

### **Continuous Assessment:**

**Total Marks: 50**

Two to three Task based components

Task based classroom activities

Case studies

Group discussions

Group presentation

Role play

### **No End Semester Examination**

**No CA test**

**STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086**  
**Allied Core Course Offered by the Department of Commerce (General) for**  
**B.C.A Degree Programme**

**SYLLABUS**

(Effective from the academic year 2019 – 2020)

**ACCOUNTING FOR BUSINESS**

**CODE: 19CM/AC/AB25**

**CREDITS : 5**

**L T P : 5 0 0**

**TOTAL TEACHING HOURS: 65**

**OBJECTIVES OF THE COURSE**

- To familiarise students with the basic accounting principles
- To expose students to the importance of cost ascertainment
- To provide an understanding on the project appraisal techniques

**COURSE LEARNING OUTCOMES**

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

- Use accounting concepts and principles
- understand the techniques of analysing the financial positions
- Develop the ability to use accounting information on business decisions
- Apply accounting concepts, principles and processes

**Unit 1 (10 Hours)**

**Introduction**

- 1.1 Accounting – Meaning, Objectives and Branches of Accounting
- 1.2 Introduction to Double Entry System
- 1.3 Preparation of Journal and Trial Balance
- 1.4 Preparation of Trading, Profit and Loss Account and Balance Sheet of a Sole Trader

**Unit 2 (15 Hours)**

**Cost Ascertainment**

- 2.1 Meaning of Cost, Types of cost – Direct and Indirect
- 2.2 Preparation of Statement of Cost and Profit
- 2.3 Ascertainment of Cash Requirement – Budgets – Preparation of Cash Budget

**Unit 3 (10 Hours)**

**Project Appraisal Techniques**

- 3.1 Evaluation Techniques - Pay Back Period, Average Rate of Return, Net Present Value, Internal Rate of Return and Profitability Index

**Unit 4 (15 Hours)**

**Decision Making Technique**

- 4.1 Marginal Costing - Meaning, Advantages, Limitations, Breakeven Analysis
- 4.2 Cost-Volume Profit Analysis- P/V Ratio - Margin of Safety
- 4.3 Application – Key factor, Product Mix and Sales Mix

## Unit 5

(15 Hours)

### Techniques for Analysing Financial Position

5.1 Techniques for Financial Statement Analysis – Comparative Statement, Common size statement and Trend Analysis

5.2 Ratio Analysis – Profitability, Liquidity and Solvency

### BOOK FOR STUDY

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

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

### BOOKS FOR REFERENCE

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

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

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

Nadhani A. K. and K.K., *Nadhani Implementing Tally 7.2*, 2005, 1st edition

### JOURNALS

Journal of finance

International journal of accounting

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

Journal of Accounting & Finance: Research Development Association,

### 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 ASSESSMENT

**Continuous Assessment Test: Total Marks: 50**

**Duration: 90 minutes.**

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

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

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

**Other Components: Total Marks: 50**

Seminars/Quiz/Group discussion/Assignments/Class Presentation

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

**Duration: 3 hours.**

Section A – 10 X 3 = 30 (5 Theory and 5 problems)

Section B – 5 X 8 = 40 (Answer any five out of 8 problems)

Section C – 2 X 15 = 30 (Answer any two question out of 4 problems)

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

**B.COM DEGREE**

**SYLLABUS**

(Effective from the academic year 2019 – 2020)

**LEGAL ENVIRONMENT OF BUSINESS**

**CODE: 19CM/MC/LB34**

**CREDITS : 4**

**L T P : 4 1 0**

**TOTAL TEACHING HOURS: 65**

**OBJECTIVES OF THE COURSE**

- To introduce the students to the legal environment of Business
- To familiarize the students with the provisions of law that is essential to protect the environment in managing the business
- To provide a comprehensive knowledge to the students on the procedural formalities in dealing with different aspects of business transactions
- To acquaint the students with the ability to recognize and manage legal risks

**COURSE LEARNING OUTCOMES**

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

- Understand the complexity of the law relating to Business
- Identify the fundamental legal principles behind contractual agreements.
- Appreciate the challenges relating to formation and operation of business
- Comprehend the features of different acts applicable to business

**Unit 1 (15 Hours)**

**Indian Contract Act 1872**

- 1.1 Essentials for a Valid Contract - Conditions
- 1.2 Performance of Contract
- 1.3 Discharge and Remedies for a Breach of Contract
- 1.4 Special Contracts – Law of Agency, Indemnity, Guarantee, Bailment and Pledge
- 1.5 Regulations of E-Commerce Contract – An Overview

**Unit 2 (15 Hours)**

**Sale of Goods Act 1930**

- 2.1 Essentials for a Contract of Sale
- 2.2 Implied Conditions and Warranties
- 2.3 Transfer of Ownership and Delivery of Goods
- 2.4 Unpaid Seller- Rights



**Unit 3 (10 Hours)**

**Indian Partnership Act, 1932 and Limited Liability Partnership Act, 2008**

- 3.1 Constitution, Rights, Formation and Closure
- 3.2 LLP – Conversion of Partnership

**Unit 4 (15 Hours)**  
**Economic Environment Laws**

- 4.1 FEMA – Foreign Exchange Management Act 1999
  - 4.1.1 Objectives – Types of Transactions
  - 4.1.2 Foreign Direct Investment in India and Abroad
  - 4.1.3 Acquisition and Transfer of Immovable Property in India
  - 4.1.4 Prevention of Money Laundering
- 4.2 Environment Protection Law – An Overview of
  - 4.2.1 The National Green Tribunal Act, 2010
  - 4.2.2 The Air (Prevention and Control of Pollution) Act, 1981  
The Water (Prevention and Control of Pollution) Act, 1974
  - 4.2.3 The Environment Protection Act, 1986  
The Hazardous Waste Management Regulations

**Unit 5 (10 Hours)**  
**Competition Act 2002**

- 5.1 Need and Objectives
- 5.2 Regulation of Anti- Competitive Agreements

**BOOKS FOR STUDY**

Kapoor N.D. *Elements of Mercantile Law*. New Delhi: Sultan Chand, 2016.  
Pillai N.P.N., Bhagavathy, *Legal Aspects of Business*, New Delhi, S.Chand, 2015

**BOOKS FOR REFERENCE**

Tulsian, P.C. & Tulsian, B. *Business Law*. New Delhi: McGraw- Hill education., 2014.  
Pandit M.S. and Shoba Pandit. *Business Law*. Mumbai: Himalaya, 2010.  
Kuchhal, M.C. *Business Law*. New Delhi: Vikas Publications, 2013.  
Singh, A. *Principles of Mercantile Law*. New Delhi: Eastern Book Company, 2012

**JOURNALS**

Journal of Business Law and Ethics  
Journal of Intellectual Property Rights Law  
National Journal of Environment Law

## WEB RESOURCES

[www.lawctopus.com](http://www.lawctopus.com)  
[www.indialawworld.Co](http://www.indialawworld.Co)  
[www.legalserviceindia.com](http://www.legalserviceindia.com)  
<http://www.ipindia.nic.in/>

## PATTERN OF ASSESSMENT

### Continuous Assessment Test:

**Total Marks: 50**

**Duration: 90 minutes**

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

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

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

### Other Components:

**Total Marks: 50**

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.COM DEGREE**

**SYLLABUS**

(Effective from the academic year 2019 – 2020)

**FINANCIAL MARKETS**

**CODE:19CM/MC/FK34**

**CREDITS: 4**

**L T P: 4 1 0**

**TOTAL TEACHING HOURS: 65**

**OBJECTIVES OF THE COURSE**

- To provide students with a comprehensive knowledge on the role and functions of Financial Markets
- To educate students about the practical relevance and importance of the Indian Financial System
- To expose students to financial intermediaries and Regulatory Institutions

**COURSE LEARNING OUTCOMES**

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

- Understand the components and emerging trends of Indian Financial System
- Recognize the importance of Financial Regulatory Institutions and Markets
- Analyze the need for financial instruments
- Comprehend the relevance of Financial Institutions

**Unit 1 (15 Hours)**

**Introduction**

- 1.1 Objectives and Significance of Financial Markets
- 1.2 Functions, Organisation and Role of Indian Financial System
- 1.3 Components of Indian Financial System – Financial Institutions, Financial Markets, Financial Instruments and Financial Services

**Unit 2 (15 Hours)**

**Types and Regulators**

- 2.1 Functions and Types of Financial Market
- 2.2 Indian Money Market, Global Money Market, Bond Market, Commodity Market, Derivative Market
- 2.3 Primary and Secondary Markets- Functions
- 2.4 SEBI Provisions relating to Secondary Market

**Unit 3 (15 Hours)**

**Financial Institutions**

- 3.1 Public Financial Institutions - Role and Functions
- 3.2 Banking and Non- Banking Institutions

**Unit 4**  
**Financial Instruments** (10 Hours)

- 4.1 Significance of Financial Instruments
- 4.2 Types of Financial Instruments - Money Market, Capital Market and Hybrid Instruments

**Unit 5**  
**Financial Services** (10 Hours)

- 5.1 Meaning, Importance, Types of Fund based and Non-fund based Services
- 5.2 Credit Rating- Importance and Functions
- 5.3 Recent Trends in Financial Services

**BOOKS FOR STUDY**

Khan. *Indian Financial system*. Tata McGraw-Hill Education, 2017.

Gurusamy, S. *Financial Services and Markets*. Vijay Nichole Imprints, 2017.

**BOOKS FOR REFERENCE**

Machiraju H.R. *Indian financial system*. New Delhi: Vikas, 2017.

Mishkin, Stanley G. Eakins. *Financial Markets and Institutions*. Pearson Education India.

Murthy, D.K. Venugopal. *Indian Financial System*, 2017.

Ramesh Babu, G. *Indian financial system*. Concept, 2017.

**JOURNALS**

Asian journal of Research and Finance

Journal of Banking and Finance

Journal of Financial Intermediation

**WEB RESOURCES**

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

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

**PATTERN OF ASSESSMENT**

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

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

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

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

**Other Components:** **Total Marks: 50**

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 2019-2020)

**MANAGEMENT ACCOUNTING**

**CODE: 19CM/MC/MA34**

**CREDITS: 4**

**L T P: 4 1 0**

**TOTAL TEACHING HOURS: 65**

**OBJECTIVES OF THE COURSE**

- To enable the students to prepare and analyse the financial data for internal reporting, cost control and effective decision making
- To equip the students with tools used for managerial decision making
- To create an awareness on the practical applications of cost control concepts and techniques for effective planning and forecasting

**COURSE LEARNING OUTCOMES**

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

- Prepare Financial Statements for examining the relevant financial and cost data
- Use the tools and techniques for understanding the relationship between two different financial information
- Interpret and Analyse the Financial and Cost statements
- Present financial report for forecasting and managerial decision making

**Unit 1 (10 Hours)**

**Introduction**

- 1.1 Management Accounting – Meaning, Definition, Nature and Scope
- 1.2 The difference and relationship between Management Accounting, Financial Accounting and Cost Accounting
- 1.3 Tools and Techniques of Management Accounting
- 1.4 Advantages and Limitation of Management Accounting
- 1.5 Duties and functions of Management Accountant, Organization for Management Accounting

**Unit 2 (15 Hours)**

**Budget and Budgetary Control**

- 2.1 Concepts of Budgets, Budgeting and Budgetary Control
- 2.2 Objectives, Merits and Limitations of Budgetary Control
- 2.3 Classification of Budgets and its Preparation – Sales Budget, Purchase Budget, Cost of Production Budget, Cash Budget, Fixed and Flexible Budget, Cost of Production Budget, Master Budget
  - 2.3.1 Cash Budget
  - 2.3.2 Fixed and Flexible Budget

**Unit 3 (15 Hours)**

**Marginal Costing and its Application**

- 3.1 Definition, Meaning and features of Marginal Costing
- 3.2 Marginal Costing and Absorption Costing
- 3.3 Cost Volume Profit Analysis: Break even analysis, Margin of safety.
- 3.4 Application of Marginal Costing - Decision Making: Key factor, Make or Buy, Product Mix, Operate or Shut, Fixation of Selling Price, Exploring New Markets, Sell or Process Further

**Unit 4 (13 Hours)**

**Standard Costing and Variance Analysis**

- 4.1 Meaning of Standard Cost and Standard Costing, Advantages, Limitations and Application
- 4.2 Variance Analysis – Material, Labour, Overhead and Sales Variances

**Unit 5 (12 Hours)**

**Financial Statement Analysis and Interpretation (Practical)**

- 5.1 Meaning and Process of Financial Statement Analysis
- 5.2 Objectives, Types and Procedure for Analysis and Interpretation of Financial Statements
- 5.3 Tools of Financial Statement Analysis- Comparative Statement Analysis, Common Size Statement Analysis and Trend Analysis
- 5.4 Ratio Analysis – Liquidity, Solvency and Turnover Ratio

**NOTE:**

Unit -5: Not Tested in the Examination

**BOOKS FOR STUDY**

Maheshwari, S.N. *Principles of Management Accounting*. New Delhi: Sultan Chand, 2018

Reddy, T.S. and A Murthy. *Management Accounting*. Chennai: Margham, 2015

**BOOKS FOR REFERENCE:**

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

Indian Institute of Banker, *Management Accounting*, 2008

Hornngren/Sundem G.L/Stratton, *Introduction to Management Accounting*, 13<sup>th</sup> edition

Khan, M.Y Jain P.K, *Management Accounting*, 3<sup>rd</sup> Edition TMH, 2013

**JOURNALS**

International Journal of research in Commerce and Management

Research and Journal of Management Accounting – The ICWA of India

Management Accounting Research Journal - Elsevier

Indian Journal of Finance

## **WEB RESOURCES**

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

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

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

## **PATTERN OF ASSESSMENT**

**Continuous Assessment Test:                      Total Marks: 50**

**Duration: 90 minutes**

Section A – 3 X 2 = 6 Marks (no choice)

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

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

**Other Components                                      Total Marks: 50**

Assignments/Problem Solving/Case Study Analysis/Mini Projects

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

**Duration: 3 hours.**

Section A – 10 X 2 = 20 Marks (5 Theory and 5 Problems)

Section B – 5 X 8 = 40 Marks (From a Choice of 7 Problems)

Section C – 2 X 20 = 40 Marks (From a Choice of 4 Problems)

**STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600086**

**B.COM DEGREE**

**SYLLABUS**

(Effective from the Academic Year 2019-2020)

**INVESTMENT PLANNING**

**CODE: 19CM/MC/IP33**

**CREDITS: 3**

**L T P:3 1 0**

**TOTAL TEACHING HOURS:52**

**OBJECTIVES OF THE COURSE**

- To emphasize to the students the need for Savings and Investment
- To familiarise the students with different Investment avenues
- To assist the students plan and manage personal savings and investments
- To create an awareness on the laws relating to investor protection

**COURSE LEARNING OUTCOMES**

On completion of the course the students will be able to

- Identify various investment alternatives
- Acquire the skills to take advantage of favorable Investment opportunities
- Work towards financial security
- Understand the role of various regulatory authorities for investor protection

**Unit 1**

**(10 Hours)**

**Investment Environment**

- 1.1 Investments -The Nature, Objectives and Importance
- 1.2 Economic Environment of Investments and the Conditions that affect Investment Decision Making
- 1.3 Investment Process – Wealth Creation
- 1.4 Guiding Factors for Investment

**Unit 2**

**(15 Hours)**

**Risk Averse Investment**

- 2.1 Non-Marketable Investments – Savings Deposits, Certificate of Deposits, Money Market Deposit Accounts, Savings Bonds, Post Office Savings
- 2.2 Marketable Investments
- 2.3 Public Deposits
- 2.4 Fixed Income Securities -Bonds and Debentures issued by Government and Companies, Types and Features



**Unit 3** **(10 Hours)**

**Risk Investment**

- 3.1 Equity and Preference Securities - Features
- 3.2 American Depositary Receipts and Global Depositary Receipts
- 3.3 Derivative Securities – Warrants, Forwards, Options, Futures Contracts
- 3.4 Mutual Funds - Types of Mutual Funds
- 3.5 Global Funds, Exchange Traded Funds

**Unit 4** **(7 Hours)**

**Risk Return assessment**

- 4.1 Return Concept and the Components
- 4.2 Risk – Sources, Types
- 4.3 Risk and Return Trade-off
- 4.4 Impact of Taxes and Inflation on Return

**Unit 5** **(10 Hours)**

**Investor Protection**

- 5.1 Legal Provisions for Investor Protection as per SEBI Act 1992  
Companies Act 2013, Securities Contract and Regulation Act 1956,  
Depositories Act 1996

**BOOKS FOR STUDY**

Jones, C. P, *Investment Analysis and Management*. Wiley, 2016

Madhu Sinha, *Financial Planning: A Ready Reckoner*, 2017

Ankit Gala and Khushboo Gala, *Investment Planning* 2015

**BOOKS FOR REFERENCE**

Ankit Gala and Khushboo Gala, *Investment Planning* 2015

Bodie Kane, Marcus and Mohanty, *Investments*, Tata McGraw Hill , 2014

Bhalla V.K , *Fundamentals of Investment Management* ,Sultan Chand, 2010

IIBF, *Investment Planning, Tax Planning and Estate Planning*, 2017

**JOURNALS**

Journal of Financial Planning

Journal of Personal Finance

The Journal of Investing

**WEB RESOURCES**

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

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

[www.financial planning.com](http://www.financial planning.com)

## **PATTERN OF ASSESSMENT**

**Continuous Assessment Test:            Total Marks: 50**

**Duration: 90 minutes**

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

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

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

**Other Component:                            Total Marks: 50**

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**

**B.COM DEGREE**

**SYLLABUS**

(Effective from the academic year 2019 -2020)

**FINANCIAL MANAGEMENT**

**CODE: 19CM/MC/FM44**

**CREDITS : 4**

**L T P : 4 1 0**

**TOTAL TEACHING HOURS: 65**

**OBJECTIVES OF THE COURSE**

- To familiarize students with the principles and practices of financial management
- To provide students a sound conceptual frame work for financial decision-making
- To enable the students to select and apply the techniques in managing working capital
- To assist the student apply the concepts of financial management

**COURSE LEARNING OUTCOMES**

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

- Understand the financial environment within which the organizations must operate
- Measure risk and return and explain the tradeoff between risk and return
- Critically evaluate the financial objectives of various types of organizations and the respective requirements of stakeholders
- Calculate the value of various financial assets

**Unit 1 (10 Hours)**

**Introduction to Financial Management**

- 1.1 Core Concepts
  - 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 Objectives of Long term and Short term Capital Management
- 1.4 Time Value of Money-Concepts and Applications
  - 1.4.1 Computation of Time value of Money
    - 1.4.1.1 Compounding Techniques
    - 1.4.1.2 Present Value Techniques

**Unit 2 (10 Hours)**

**Capital Structure**

- 2.1 Meaning and Significance of Capital Structure
- 2.2 EPS-EBIT Analysis
- 2.3 Leverages - Meaning and Importance
  - 2.3.1 Types of Leverages

**Unit 3 (15 Hours)**

**Cost of Capital**

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

**Unit 4 (15 Hours)**

**Capital Budgeting**

- 4.1 Nature of Capital Budgeting
- 4.2 Evaluating Techniques - Pay Back Period, Average Rate of Return, Net Present Value, Internal Rate of Return and Profitability Index

**Unit 5 (15 Hours)**

**Working Capital Management and Dividend Decisions**

- 5.1 Need for Working Capital Management
- 5.2 Determinants of Working Capital Management
- 5.3 Computation and Management of Working Capital
- 5.4 Dividend Policies-Factors determining Dividend payments
  - 5.4.1 Theories of Dividend Policies

**BOOKS FOR STUDY**

Khan, M.Y. and P.K. Jain. *Basic Financial Management*. New Delhi: Tata Mc Graw Hil, 2017.

Dr. A. Murthy Financial Management , Margham Publications, 2013

**BOOKS FOR REFERENCE**

Chandra,. *Fundamentals of Financial Management*. New Delhi: Tata McGraw Hill, 2014.

Van Horne, James C. *Financial Management and Policy*. New Delhi: Prentice Hall of India, 12<sup>th</sup> edition.2011.

Maheshwari, S. N. *Financial Management*. New Delhi: Vikas, 6<sup>th</sup> edition, 2013

Pandey, I. M. *Financial Management*. New Delhi: Vikas, 2016.

Ravi M. Kishore. *Taxmann's Financial Management*. New Delhi: K. L. Taxmann, 2016.

**JOURNALS**

Journal on Risk and Financial Management

Indian Journal of Finance

## **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 ASSESSMENT**

### **Continuous Assessment Test**

**Total Marks : 50**

**Duration : 90 minutes.**

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

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

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

### **Other Components:**

**Total Marks : 50**

Assignments/ Objective 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 2019 – 2020)

**MARKETING**

**CODE: 19CM/MC/MG44**

**CREDITS: 4**

**L T P: 4 1 0**

**TOTAL TEACHING HOURS: 65**

**OBJECTIVES OF THE COURSE**

- To provide students a broad background on the nature and scope of marketing concepts used in business
- To enable students to have a clear understanding of the marketing function
- To provide knowledge on the marketing mix (4P's) and demonstrate how today's managers employ these tools to gain a competitive edge in the global economy
- To facilitate an understanding of the conceptual framework of marketing and its applications in decision making under various environmental constraints

**COURSE LEARNING OUTCOMES**

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

- Understand the role of the marketing function within a firm
- Describe key market segmentation and targeting strategies
- Identify the elements of the marketing mix (4P's) and common strategies
- Recommend and justify an appropriate mix of the 4P's to create a cohesive marketing strategy for a new product
- Identify and relate new trends in marketing which has an impact on consumers

**Unit 1 (10 Hours)**

**Introduction**

- 1.1 Meaning, Nature, Significance and Marketing Concept Model
- 1.2 Functions of Marketing- Classification of Marketing

**Unit 2 (15 Hours)**

**Product Planning and Promotion**

**2.1 Product Planning**

- 2.1.1 Product concept, Policy and Product Mix
- 2.1.2 Product Life Cycle- Stages
- 2.1.3 New Product Development- Process

**2.2 Promotion**

- 2.2.1 Elements of Promotion Mix- - Advertising, Personal Selling, Sales Promotion, Public Relations and Direct Marketing

**Unit 3** **(15 Hours)**

**Pricing and Distribution**

- 3.1 Pricing
  - 3.1.1 Types of Pricing
  - 3.1.2 Factors affecting Pricing
- 3.2 Distribution
  - 3.2.1 Factors affecting Choice of Channel
  - 3.2.2 Classification of Channel Members- Wholesaler and Retailer

**Unit 4** **(15 Hours)**

**Consumer Behaviour and Market Segmentation**

- 4.1 Consumer Behaviour
  - 4.1.1 Basic Model ( Black Box Model)
  - 4.1.2 Factors Influencing Consumer Behaviour
- 4.2 Market Segmentation
  - 4.2.1 Methods of Market Segmentation

**Unit 5** **(10 Hours)**

**Trends in Marketing**

- 5.1 Digital Marketing, Cloud Marketing
- 5.2 Social Marketing, Green Marketing
- 5.3 Rural Marketing, Viral Marketing

**BOOKS FOR STUDY**

Nair, Rajan and Sanjith Nair. *Marketing*. 11<sup>TH</sup> edition, New Delhi: Sultan Chand, 2015

Kotler Philip. *Marketing* 15<sup>th</sup> edition. New Delhi: Prentice Hall of India, 2017

**BOOKS FOR REFERENCE**

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

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

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

Kavitha Sharma, Dr.Swati Agarwal, *Principles of Marketing*, Taxmann's Publication,2018

## **JOURNALS**

Journal of Marketing- American Marketing Association  
Journal of Marketing Education  
International Journal of Marketing Studies  
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 ASSESSMENT**

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

Section A-  $7 \times 2 = 14$  Marks (no choice)  
Section B-  $2 \times 8 = 16$  Marks (from a choice of three)  
Section C-  $1 \times 20 = 20$  Marks (from a choice of two)

**Other Components:**                      **Total Marks: 50**  
Seminars/Quiz/Group Discussions/Assignments/Class Presentation

**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 2019 – 2020)

**COMPANY LAW**

**CODE: 19CM/MC/CL44**

**CREDITS: 4**

**L T P: 4 1 0**

**TOTAL TEACHING HOURS: 65**

**OBJECTIVES OF THE COURSE**

- To acquaint students with the provisions of Companies Act relating to formation of company
- To expose students to statutory provisions relating to the management of a company
- To enable students to understand and interpret the provisions of company relating to raising of finance and distribution of surplus

**COURSE LEARNING OUTCOMES**

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

- Identify legal issues relevant to the formation and management of the company
- Comprehend the legal and procedural aspects relating to raising and distribution of funds
- Understand the provisions relating to the concepts and modes of winding- up

**Unit 1 (10 Hours)**

**Formation of company**

- 1.1 Characteristics of a Company, Lifting of Corporate Veil
- 1.2 Types of Company – Private and Public
- 1.3 Legal Requirement for Formation of Company – Public, Private and One Person Company – Commencement of Business
- 1.4 Process of Incorporation of Company
- 1.5 Important Definitions- Member, Promoter, Financial Year, Free Reserves, Associate Company

**Unit 2 (15 Hours)**

**Documents**

- 2.1 Memorandum of Association and its Alteration – Entrenchment Provision
- 2.2 Articles of Association and its Alteration
- 2.3 Prospectus and Letter of Offer
- 2.4 Share Certificate - Demat system
- 2.5 Recent Developments relating to Unlisted Company

**Unit 3** **(12 Hours)**

**Raising of Finance**

- 3.1 Concept of Capital –Kinds of Share Capital and Nature of Shares
- 3.2 Financing of Companies- Issue, Allotment and Forfeiture of Share, Calls on Shares, Issue of Sweat Equity Capital, ESOP, ESPP, RSU and Bonus Shares
- 3.2 Application, Allotment, Transfer and Transmission of Shares
- 3.3 Debenture –Nature and Classes of Debenture
- 3.4 Deposits- Meaning, Exempted Deposit, Return of Deposit and Allied Regulatory Deposit

**Unit 4** **(15 Hours)**

**Management**

- 4.1 Directors–Appointment and Removal, Roles and Responsibility, Classification of Directors - Women Director, Independent Director, Additional Director- Number of Directorship and DIN (Director Identity Number), KYC
- 4.2 Key Managerial Personnel – Appointment, Removal, Roles and Responsibility
- 4.3 Secretarial Standard - Section 118

**Unit 5** **(13 Hours)**

**Meetings and Resolution**

- 5.1 Types and Requisites - Importance of Secretarial Standards
- 5.2 Board and Committee meeting
- 5.3 Shareholders Meeting
- 5.4 Registers and Returns

**BOOKS FOR STUDY**

Avatar Singh , A., *Company Law*, Eastern Book Company, 2018

Kapoor, N.D. *Company Law*. New Delhi: Sultan Chand, 30<sup>th</sup> Edition, 2016

**BOOKS FOR REFERENCE**

Majumdar, A. K., Kapoor, G.K. *Company Law and Practice*, Taxman Publication, 2014

Chandrate, K.R. *Company Secretarial Practice Manual*: Lexis Nexis, 2016

Shah, S.M. *Lecture of Company Law*. Mumbai: Tripathi M.N, 2006.

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

Ravi, B, *Company Law made Simple*, B.Ravi and Associates, Chennai

**JOURNALS**

Company and Security Law Journal

Company Law Journal

## **PATTERN OF ASSESSMENT**

**Continuous Assessment Test:           Total Marks: 50**

**Duration: 90 minutes.**

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

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

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

**Other Components:                   Total Marks: 50**

Assignments/Seminars/Case Study

**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 questions – Max 500 words)

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

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

**B.COM DEGREE**

**SYLLABUS**

(Effective from the academic year 2019 – 2020)

**HUMAN RESOURCE MANAGEMENT**

**CODE: 19CM/MC/HR43**

**CREDITS: 3**

**L T P: 3 1 0**

**TOTAL TEACHING HOURS: 52**

**OBJECTIVES OF THE COURSE**

- To acquaint the students with the concepts and emerging trends in human resource management
- To educate the students on the managerial, operative and maintenance aspects of the human resources in an organization
- To familiarize the students with the processes and mechanism of managing Human Resources

**COURSE LEARNING OUTCOME**

On successful completion of the course students will be able to

- Understand the roles and responsibilities of HR Managers and the challenges faced
- Analyze the concepts and factors affecting human resource planning, Recruitment and Selection
- Measure the effectiveness of Training methods of employees and managers and the techniques involved
- Examine the strengths and weaknesses of different performance management system

**Unit 1 (10 Hours)**

**Introduction**

- 1.1 Scope and Objectives of Human Resource Management
- 1.2 Significance and Functions of Human Resource Management
- 1.3 Emerging Challenges of Human Resource Management- Workforce Diversity, Downsizing, Work Life Balance
- 1.4 Recent Trends in Human Resource Management

**Unit 2 (12 Hours)**

**Acquisition of Human Resources**

- 2.1 Objectives, Characteristics and Process of HR Planning
- 2.2 Job Analysis, Job Description, Job Specification
- 2.3 Recruitment – Concept, Sources
- 2.4 Selection Procedure, Testing, Placement and Induction

**Unit 3 (10 Hours.)**

**Training and Development**

- 3.1 Concept and Importance, Identifying Training and Development Needs, Designing Training Programme
- 3.2 Training and Development Methods
- 3.3 Evaluating Training Effectiveness

**Unit 4 (10 Hours.)**

**Performance Appraisal**

- 4.1 Nature and Importance of Performance Appraisal
- 4.2 Process and Methods of Performance Appraisal
- 4.3 Performance Management, Performance Counseling

**Unit 5 (10 Hours.)**

**Compensation and Maintenance**

- 5.1 Compensation – Factors, Types – Monetary and Non-Monetary
  - 5.1.1 Wage and Salary Compensation
  - 5.1.2 Incentives and Benefits
- 5.2 Employees Welfare– Health, Safety and Social Security
- 5.3 Grievance Handling and Redressal – Vigil Mechanism and Prevention of Sexual Harrassement

**BOOKS FOR STUDY**

Aswathappa K. *Human Resource Management*, Text and Cases 8<sup>th</sup> Edition New Delhi: Tata Mc Graw Hill 2017.

Gupta, C.B. *Human Resource management*. Text and Cases 19<sup>th</sup> Edition New Delhi: Sultan Chand, 2017.

**BOOKS FOR REFERENCE**

Flippo V. Edwin. *Personnel Management*. New Delhi: Mc Graw Hill, 2017.

Mamoria, C.B. *Personnel Management*. Mumbai: Himalaya, 2017.

Prasad, L.M. *Human Resource management*. New Delhi: Sultan Chand, 2017.

John Bratton and Jeffery Gold *Human Resource management Theory and Practice* Macmillan

**JOURNALS**

International Journal of Human Resource Management

The Human Resource Management Review

Human Resource Management International Digest

Human Resource Management Journal.

## **WEB RESOURCES**

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

[www.hrware.com/recruitment/88-2/](http://www.hrware.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 ASSESSMENT**

**Continuous Assessment Test      Total Marks: 50**

**Duration: 90 minutes**

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

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

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

**Other Components:      Total Marks: 50**

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 2019 – 2020)

**COMPUTER APPLICATION IN FINANCE**

**CODE: 19CM/AC/CF45**

**CREDITS: 5**

**L T P: 2 0 4**

**TOTAL TEACHING HOURS: 78**

**OBJECTIVES OF THE COURSE**

- To impart knowledge to the students on computer skills relating to business environment
- To provide students hands on experience on current analytical tools for interpretation of financial situation
- To expose students to the tools for financial data analysis and reporting techniques

**COURSE LEARNING OUTCOMES**

On successful completion of the course students will be able to

- Analyse the company's financial position.
- Identify and utilize appropriate technology for effective decision-making and improved performance
- Effectively use the accounting package – Tally
- Use business forecasting techniques

**Unit 1 (16 Hours)**

**Accounting Package – Tally**

- 1.1 Introduction to Tally - Creation, Alteration and Deletion of a Company
- 1.2 Creation , Alteration and Deletion of Group and Ledger
- 1.3 Accounting Vouchers – Types, Voucher Entry
- 1.4 Preparation of Financial Statement – Day Book, Trial Balance, Profit and Loss and Balance Sheet
- 1.5 Importing Data from Accounting and Other Application System
- 1.6 Data Validation

**Unit 2 (16 Hours)**

**MS Excel for Financial Statement and Business Forecasting**

- 2.1 Techniques of Financial Statement Analysis –
  - 2.1.1 Comparative Statement
  - 2.1.2 Common Size Statement
  - 2.1.3 Trend Percentage.
- 2.2 Preparation of Master Budget – Production Budget, Sales Budget, Flexible Budget and Cash Budget

- Unit 3**  
**Business Evaluation Technique using Excel (16 Hours)**  
3.1 Time Value of Money  
    3.1.1 Future Value  
    3.1.2 Present Value  
3.2 Evaluation Techniques – Pay Back Period, Net Present Value and IRR  
3.3 Financial Functions - Pivot table

- Unit 4**  
**Data analysis and Reporting features using Excel (15 Hours)**  
4.1 Creation of Spread sheet  
    4.1.1 Ratio Analysis  
    4.1.2 Payroll Analysis  
    4.1.3 Capital Budget  
    4.1.4 Depreciation – Written Down Value  
4.2 Cash Flow Analysis

- Unit 5**  
**CAAT Tools (15 Hours)**  
5.1 An Introduction – Analytical Report, Duplicates Gaps, Sorting and Charting  
5.2 Stratification, Summarization, Statistics and Aging

### **BOOKS FOR STUDY**

Nadhani, A.K. *Implementing Tally. ERP*. BPB Publication, 2017

Rajaraman, V. *Introduction to Information Technology*, 3<sup>rd</sup> edition. PHI, 2018

### **BOOKS FOR REFERENCE**

Rizwan P. Ahmed, *Computer Application in Business with Tally ERP 9*,  
Margham Publication

Sadagopalan, S. *Management Information System*. PHI

Eliason, A.L., On – line Business Computer Application Science Research Associates  
Chicago.

Curtis D. Frye, *Step by Step Microsoft Excel 2010*, PHI



## **PATTERN OF ASSESSMENT**

**Continuous Assessment Test: Total Marks: 50 Duration: 90 minutes (Only Practicals)**

Section A -  $2 \times 5 = 10$  (no choice)

Section B -  $2 \times 10 = 20$  (from a choice of three questions)

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

**Other Components: Total Marks: 50**

Assignments /Practical Test

**End Semester Examination: Total Marks: 100 Duration: 3 hours (Only Practicals)**

Section A –  $4 \times 5 = 20$  Marks (no choice)

Section B –  $4 \times 10 = 40$  Marks (from a choice of six questions)

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

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

**B. COM DEGREE**

**SYLLABUS**

(Effective from the Academic Year 2019-2020)

**CORPORATE ACCOUNTING**

**CODE: 19CM/MC/CA54**

**CREDITS: 4**

**LTP: 4 1 0**

**TOTAL TEACHING HOURS:65**

**OBJECTIVES OF THE COURSE**

- To provide the students Conceptual Knowledge of basic Accounting Principles and Accounting Standards in the preparation of Consolidated Financial Statements of a Company
- To enable students to acquire the skills to interpret and analyse the financial position of the Company
- To equip the students with techniques to be followed in case of Restructuring and Liquidation

**COURSE LEARNING OUTCOMES**

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

- Create a record of the transactions of a company
- Prepare the Consolidated Financial Statements of a company
- Provide relevant financial information from the Financial Statements for decision making for the company
- Understand the Accounting Procedures for Restructuring and Liquidation of Corporate entities

**Unit 1 (13 Hours)**

**Financial Reporting**

- 1.1 Disclosure in Annual Accounts – Notes forming Part of Financial Statements
- 1.2 Corporate Governance and Disclosure Requirements
- 1.3 Disclosure Relating to Financial Statements (Notes to Accounts)
- 1.4 Preparation of Profit and Loss Account and Balance Sheet of Corporate Entities

**Unit 2 (15 Hours)**

**Preparation of Cash Flow Statements**

- 2.1 Preparation of Cash Flow Statements as per AS-3, ICAI.

**Unit 3 (12 Hours)**

**Valuation of Goodwill and Shares**

- 3.1 Meaning, Need and Factors to be considered for Valuing Goodwill and Shares
- 3.2 Methods of Valuation of Shares – Intrinsic Value, Yield Value Earning Capacity and Fair Value
- 3.3 Methods of Valuation of Goodwill – Average Profits, Super Profits

**Unit 4** **(12 Hours)**

**Amalgamation and Absorption**

- 4.1 Meaning and Difference
- 4.2 Calculation of Purchase Consideration for Amalgamation, Merger and Purchase
- 4.3 Accounting Treatment in the Books of the Purchasing Company and the Vendor Company for Merger and Purchase excluding Intercompany Holdings

**Unit 5** **(13 Hours)**

**Internal Reconstruction including Alteration of Share Capital**

- 5.1 Alteration of Share Capital – Types – Accounting Procedure
- 5.2 Internal Reconstruction – Types and Legal Provisions
- 5.3 Accounting Entries and Preparation of Balance Sheet after Internal Reconstruction

**BOOKS FOR STUDY**

Gupta R.L and Gupta V.K., *Introduction to Corporate Accounting*, S Chand, 2016

Reddy, T.S and A. Murthy., *Corporate Accounting*, Margham, 2017

**BOOKS FOR REFERENCE**

Jain S. P and Narang K. L., *Advanced Accountancy (Vol- II)*, Kalyani, 2016

M. Hanif and Mukherjee A., *Corporate Accounting*, 2<sup>nd</sup> Edition, TMH, 2017

Bhushan Kumar Goyal, *Taxman's Corporate Accounting*, 6<sup>th</sup> Edition, 2019

Goyal V.K., *Corporate Accounting*, 2018

**JOURNALS**

Journal of Institute of Chartered Accountants of India

Journal of Corporate Accounting and Finance.

**WEB RESOURCES**

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

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

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

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

## **PATTERN OF ASSESSMENT**

### **Continuous Assessment Test:**

**Total Marks: 50**

**Duration: 90 minutes**

Section A – 3 X 2 = 6 Marks

Section B – 3 X 8 = 24 (from a choice of four questions)

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

### **Other Component:**

**Total Marks: 50**

Assignments/Problem Solving

### **End Semester Examination:**

**Total Marks: 50**

**Duration: 3 hours**

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

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

Section C – 2 x 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 2019 – 2020)

**INCOME TAX LAW AND PRACTICE**

**CODE: 19CM/MC/IT54**

**CREDITS : 4**

**L T P : 4 1 0**

**TOTAL TEACHING HOURS: 65**

**OBJECTIVES OF THE COURSE**

- To acquaint students with the provisions of the Income Tax Act
- To enable students to understand the computation of income under different heads
- To educate students on the computation of taxable income and tax liability

**COURSE LEARNING OUTCOMES**

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

- Understand and apply the Provisions of the Income Tax Act
- Ascertain the taxable income of an individual
- Compute the tax liability of an individual
- File Income Tax returns

**Unit 1**

**(12 Hours)**

**Introduction to Taxation**

- 1.1 Importance and Relevance of Taxation
- 1.2 An overview of the Income Tax Act 1961 – Economic Survey – Meaning, Pre-Budget
- 1.3 Types of Tax- Direct and Indirect Taxation
- 1.4 Important Definitions under The Income Tax Act 1961- Assessee – Types of Assessee - Persons – Income - Assessment Year - Previous Year – Income- Total Income- Taxable Income – Exempted Income
- 1.5 Residential Status and Scope of total Income

**Unit 2**

**(15 Hours)**

**Computation of Salary Income and Income from House property**

- 2.1 Computation of Income under the Head Salary
  - 2.1.1 Allowances - Perquisites - Profit in Lieu of Salary
  - 2.1.2 Other Receipts and Treatment of Provident fund
  - 2.1.3 Deductions, Computation of Salary Income
- 2.2 Computation of Income under the Head House Property
  - 2.2.1 Basis of Charge
  - 2.2.2 Deductions, Computation of House Property Income

- Unit 3 (12 Hours)**  
**Computation of Profit and Gains of Business or Profession**  
3.1 Income chargeable under the head Profit and Gains of Business or Profession  
3.2 Disallowance under the head Profit and Gains of Business or Profession  
3.3 Presumptive provisions  
3.4 Alternate Minimum Tax

- Unit 4 (13 Hours)**  
**Computation of Capital gains and Income from other sources**  
4.1 Capital Asset-Types of Capital Assets  
    4.1.1 Computation of Short Term and Long Term Capital Gains  
    4.1.2 Exempted Capital Gains  
4.2 Income from Other Sources  
    4.2.1 Basis of Charge, Casual and Other Income  
    4.2.2 Computation of Taxable Income from Other Sources

- Unit 5 (13 Hours)**  
**Computation of Total Income and Tax liability**  
5.1 Set off and carry forward of losses  
5.2 Computation of Gross total income  
5.3 Deductions allowed under Section 80 for an Individual  
5.4 Computation of Taxable Income and Tax Liability.

### **BOOKS FOR STUDY**

V.P Gaur & D.B Narang, *“Income Tax –Law & Practice”* Kalyani Publishers,  
Dr.H.C.Mehrotra & Dr. S.P. Goyal, *Direct Taxes law & Practice”,*  
SahityaBhawan.Publications, Agra.

### **BOOKS FOR REFERENCE**

B.B. Lal, *“Direct Taxes”,* Pearson Education, New Delhi.  
VinodSinghania, *“Income tax law and practice”* Taxman Publications, New Delhi,  
Dr.Bhagavathi Prasad, *“Direct Taxes Law & Practice ”* Vishwa Publication, New Delhi.

### **JOURNALS**

Journal of Taxation  
National Tax Journal

## WEB RESOURCES

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

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

## PATTERN OF ASSESSMENT

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

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

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

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

**Other Components:                      Total Marks: 50**

Quiz/Assignments//Filing of returns/Open book test/Objective 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 – 1 Theory and 6 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 2019 – 2020)

**E – ENTERPRISE MANAGEMENT**

**CODE: 19CM/MC/EM53**

**CREDITS : 3**

**L T P : 3 1 0**

**TOTAL TEACHING HOURS : 52**

**OBJECTIVES OF THE COURSE**

- To provide valuable guidance to students to understand the technological changes in the business world
- To understand the practice and process to start a business
- To familiarize the students with various concept in managing the E-Business
- To provide knowledge to the students on the procedural formalities in dealing with E- Business

**COURSE LEARNING OUTCOMES**

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

- Know how to build and manage an e-business
- Analyse the e- business environment
- Generate and evaluate ideas for new business ventures
- Develop a perfect theoretical knowledge on e- business components

**Unit 1 (10 Hours)**

**Introduction to E - Business**

- 1.1 Meaning, Significance, Advantages and Challenges in E-Commerce
- 1.2 E-Commerce Models – B2B, B2C, C2B and C2C
- 1.3 E-Commerce in India (Internet, World Wide Web, Internet Architectures, Internet Applications, Web Based Tools for Electronic Commerce)

**Unit 2 ( 10 Hours)**

**E- Business Infrastructure**

- 2.1 Business Applications on Intranet, Extranet.
- 2.2 Electronic Data Interchange - Components and Communication process
- 2.3 E-HRM – Concept, Importance and Challenges in E-HRM
- 2.4 Impact of E-HRM practices in Organizational Performance

**Unit 3 (15 Hours)**

**E-Business Payment and Security**

- 3.1 Electronic Payment System – Meaning, Characteristics and Advantages
- 3.2 Types of Electronic Payment Systems- Smart Cards, Credit Card, Debit Card, NEFT, E-Wallet, E-Cash and other Electronic Payment Systems
- 3.3 Infrastructure Issues in EPS, Electronic Fund Transfer



- 3.4 Internet Security Threats to E-Business – an Overview
  - 3.4.1 Cryptography, Security, Encryption, Public Key and Private Key Cryptography, Digital Signatures, Digital Certificates
  - 3.4.2 Security Protocols, Public Networks- HTTPS, SSL, Firewall Public Key Infrastructure (PKI) for Security, Prominent Cryptographic Applications

**Unit 4 (10 Hours)**  
**E-Marketing**

- 4.1 Consumer Oriented E-Business – E-Tailing and Models-B2B, B2C, C2C, C2B and G2B
- 4.2 Marketing on Web – Advertising, Marketing, Online Services and Web Auctions, Virtual Communities and Web Portals
- 4.5 E- Governance- EDI on the Internet, Delivery Management System
- 4.6 Social Media Marketing – Advantages and Disadvantages

**Unit 5 (7 Hours)**  
**Legal and Ethical Issues in E- Business**

- 5.1 Legal, Ethical and Privacy Issues – Need for Protection and Methodology
- 5.2 Online Consumer Protection-Rights
- 5.3 Information Technology Act – Emerging Trends

**BOOKS FOR STUDY**

Harvey M.Deitel, Paul J.Deitel, Kate Steinbuhler, *E-business and e-commerce for managers*, Pearson, 2011.

Efraim Turban, Jae K. Lee, David King, Ting Peng Liang, Deborrah Turban, *Electronic Commerce –A managerial perspective*, Pearson Education Asia, 2010

**BOOKS FOR REFERENCE**

Parag Kulkarni, Sunita Jahirabadkao, Pradeep Chande, *e business*, Oxford University Press, 2012

Gary P. Schneider, *Electronic commerce*, Thomson course technology, Fourth annual edition, 2007

Bharat Bhasker, *Electronic Commerce – Frame work technologies and Applications*, 3<sup>rd</sup> Edition. Tata McGrawHill Publications, 2009

Kamlesh K.Bajaj and Debjani Nag, *Ecommerce- the cutting edge of Business*, Tata McGrawHill Publications, 7th reprint, 2009.

## **JOURNALS**

International Journal of Internet and Enterprise management

International Journal of Enterprise Network management

International Journal of Enterprise Information System

Journal of Enterprise Information Management

## **WEB RESOURCES**

<https://www.ici.net.au/blog/e-business-management-what-you-need-to-know>

<https://iveybusinessjournal.com/publication/the-strategic-management-process-in-e-business/>

<https://www.dailypioneer.com/2018/avenues/managing-e-commerce>

## **PATTERN OF ASSESSMENT**

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

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

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

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

**Other Components:                                      Total Marks: 50**

Seminars / Quiz / Group discussion / Assignments / Class Presentation

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

Section A – 10 x 2 = 20 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 2019 -2020)

**BUSINESS COMMUNICATION**

**CODE: 19CM/MC/BC53**

**CREDITS : 3**

**L T P : 3 1 0**

**TOTAL TEACHING HOURS: 52**

**OBJECTIVES OF THE COURSE**

- To familiarise students with the essentials of business correspondence
- To enable students to develop their business communication skill
- To help students to understand the importance of communication in business
- To assist students to appreciate the importance of business language and presentation

**COURSE LEARNING OUTCOMES**

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

- Comprehend the importance of communication in business
- Evaluate the role of technology in making communication effective
- Prepare resume and presentable job application letters
- Appreciate the importance of AIDA in business communication

**Unit 1**

**Introduction**

**(10 Hours)**

- 1.1 Nature, Process and Importance of Communication
- 1.2 Types of Communication
- 1.3 Barriers to Communication

**Unit 2**

**Business Correspondence**

**(12 Hours)**

- 2.1 Need and Importance of Business Correspondence
- 2.2 Planning, Layout and Kinds of Business Letters
- 2.3 Kinds of Business Correspondence
  - 2.3.1 Quotation-Inviting Quotations, sending Quotations.
  - 2.3.2 Sales letters, Claim inviting Adjustment
- 2.4 Official Legal Communication
  - 2.4.1 Memorandum, Inter-office Memorandum.
  - 2.4.2 Notices, Agenda, Minutes
- 2.5 Job Application Letter, Preparing a Resume

### **Unit 3**

#### **Business Report Writing**

**(10 Hours)**

- 3.1 Importance and Need for Report-Writing
- 3.2 Format of a Report-Guidelines in the preparation of a report
- 3.3 Process of writing a Report
- 3.4 Importance of including Visual Charts in writing Reports
- 3.5 Citation Rules in Reports and Types of Reports

### **Unit 4**

#### **Business Language and Presentation**

**(10 Hours)**

- 4.1 Importance of Business Language
- 4.2 Oral presentation- Importance, Characteristics
- 4.3 Presentation Plan, Power Point Presentation, Visual Aids

### **Unit 5**

#### **Business Communication and Technology**

**(10 Hours)**

- 5.1 Role, Effects and Advantage of Technology in Business Communication
- 5.2 Importance of E-Communication
  - 5.2.1 E-mail, Text Messaging, Instant Messaging and Modern Techniques-Video Conference

### **BOOKS FOR STUDY**

Rajendra Pal and Korlahalli.J.S *Business Communication* , Sultan Chand & Sons, 8<sup>th</sup> edition, 2015

M. K. Sehgal, Vandana Khetarpal *Business Communication*, Excel Books; 2<sup>nd</sup> edition, 2013

### **BOOKS FOR REFERENCE**

Harvard Business School Press Harvard Business School, *Business Communication*, Publishing Harvard Business Press, 2012

Bovee, C/Thill, J/Schatzman, *Business Communication Today*, 12<sup>th</sup> edition Pearson Education, 2014

Sharma, R. C/Mohan, *Business Correspondence & Report Writing*, 4<sup>th</sup> edition TMH, 2010

Kathryn Rentz and Paula, *Business Communication*, Mcgrawll Publication, 2010

### **JOURNALS**

International Journal of Business Communication

ABC: International Journal of Business Communication-SCImago

### **WEB RESOURCES**

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

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

## **PATTERN OF ASSESSMENT**

**Continuous Assessment Test:                      Total Marks: 50**

**Duration: 90 minutes.**

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

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

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

**Other Components:                                      Total Marks: 50**

Seminar/Group Discussion/Assignments/Class Presentations

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

**Duration: 3 hours**

Section A –  $10 \times 2 = 20$  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**

**Interdisciplinary Core Course Offered by the Department of Commerce (General and Accounting and Finance) to B.Com. General and Accounting and Finance Degree Programmes**

**SYLLABUS**

(Effective from the academic year 2019 -2020)

**SOCIAL FINANCE AND IMPACT INVESTING**

**CODE: 19ID/IC/SI55**

**CREDITS: 5**

**L T P: 5 1 0**

**TOTAL TEACHING HOURS: 78**

**OBJECTIVES OF THE COURSE**

- To provide students with a conceptual foundation for social finance
- To enable students to understand the theoretical concept of impact investing
- To acquaint students with the policies and actions that affect social performance and investor reactions

**COURSE LEARNING OUTCOMES**

On successful completion of the course students will be able to

- Demonstrate knowledge of the origin of social finance and impact investing
- Conceive, design, develop and present a comparative analysis of impact investing strategies
- Synthesise the opportunities and barriers to impact investing for individuals, institutions, funds, communities and governments
- Understand the gap in funding the start-up social enterprises

**Unit 1 (15 Hours)**

**Introduction**

- 1.1 Meaning, Important Definition and Evolution of the Term
- 1.2 Social Enterprise and Social Finance Market
- 1.3 Need for Finance by the Social Enterprise
- 1.4 Elements of Social Finance – Demand, Supply and Intermediaries
- 1.5 Entrepreneurial Social Finance Eco System

**Unit 2 (15 Hours)**

**Social Finance Investment**

- 2.1 Social Finance Investment – Meaning and Characteristics
- 2.2 Place and With Whom
- 2.3 Financing for Social Innovation
- 2.4 Types of Social Finance Investment

**Unit 3** (15 Hours)  
**Impact Investing**

- 3.1 Meaning, Difference between Traditional Investing and Impact Investing
- 3.2 Overview of the spectrum of Investment Opportunities from Traditional to Philanthropy
- 3.3 Emergence and Driving Forces of Impact Investing

**Unit 4** (15 Hours)  
**Impact Investing to the Sectors**

- 4.1 Microfinance and Development Related Investment
- 4.2 Pros and Cons of using Business Approaches (Impact Investing) to tackle these World Issues Vs Government Intervention
- 4.3 Large Scale Impact Investing Programmes: Deutsche Eye Bank etc.

**Unit 5** (18 Hours)  
**Financial Tools for Integrated Portfolios**

- 5.1 Defining Traditional Risk and Social Risk
- 5.2 Evaluating risks across sectors
- 5.3 Sustainability Accounting Standards Board – Trends in Integrated Portfolio Management

**BOOKS FOR STUDY**

Bugg-Levine, Antony and Emerson, Jed, *Demystifying Impact Investing*, Wiley, 2011  
Rodin, Judith, *The Power of Impact Investing*, Wharton Digital Press, 2014  
Balkin, Jeremy, *Investing with Impact*, Routledge Publications, 2015

**BOOKS FOR REFERENCE**

Clark, C., Emerson J. and Thornley, *The Impact Investor: Lessons in Leadership and Strategy for Collaborative Capitalism*, Jossey-Bass Publications, 2015  
Kelly, Majorie, *The Divine Right of Capital: Dethroning the Corporate Aristocracy*, Berrett-Koehler Publishers, 2015  
Shiller, R., *Finance and the Good Society*, Princeton University Press, 2012  
Tan, Kim and Griffiths, Brian, *Social Impact Investing*, Anchor, 2016

**JOURNALS**

Journal of Sustainable Finance and Investment  
Journal of Social Innovations

**WEB RESOURCES**

[www.alliancemagazine.org](http://www.alliancemagazine.org)  
[www.cgap.org](http://www.cgap.org)  
[www.responsiblebusiness.com](http://www.responsiblebusiness.com)

## **PATTERN OF ASSESSMENT**

### **Continuous Assessment Test:**

**Total Marks: 50**

**Duration: 90 Mins**

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

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

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

### **Other Components:**

**Total Marks: 50**

Presentations/Case Studies/Assignment

### **End Semester Examination:**

**Total Marks: 100**

**Duration: 3 Hours**

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

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

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



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

**B.COM DEGREE**

**SYLLABUS**

(Effective from the academic year 2019 -2020)

**BUSINESS ETHICS AND SOCIAL RESPONSIBILITY**

**CODE: 19CM/MC/BR63**

**CREDITS : 3**

**L T P : 3 1 0**

**TOTAL TEACHING HOURS: 52**

**OBJECTIVES OF THE COURSE**

- To provide students an understanding and practices of business ethics and corporate social responsibility in the global and Indian context
- To familiarise students with the various CSR initiatives and the environmental aspects of CSR
- To educate students on the ethical issues in finance, marketing and advertising

**COURSE LEARNING OUTCOMES**

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

- Understand the ethical issues and challenges faced by corporate decision makers
- Analyse the role and responsibilities of stakeholders in business
- Compare the CSR initiatives of different organisations
- Comprehend the doctrine of ethical practices

**Unit 1**

**Introduction to Ethics**

**(10 Hours)**

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

**Unit 2**

**Ethics in Business**

**(12 Hours)**

- 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 Blowers Protection

**Unit 3**

**Drivers of CSR-Ethical Theory**

**(10 Hours)**

- 3.1 Drivers of CSR Disclosures
- 3.2 Driving forces of CSR, Consumers as Drivers of CSR, Government as Drivers of CSR
- 3.3 Utilitarianism in Ethics- Ethics in Law Enforcement
- 3.4 Types of Normative Ethical Theories

## **Unit 4**

### **Corporate Social Responsibility**

**(10 Hours)**

- 4.1 CSR-Initiative Toward Stakeholder, Employees, Consumers, Government and Suppliers
- 4.2 Corporate Philanthropy and Community Volunteering
- 4.3 CSR Initiatives in Different Corporate Sector- Case study
- 4.4 Models of CSR - Archie Carroll

## **Unit 5**

### **Environmental aspects of CSR**

**(10 Hours)**

- 5.1 Significance of CSR, Legal, Political Social and Cultural Requirements
- 5.2 CSR and Corporate Sustainability
- 5.3 Role of Government in Managing Environmental Issues

## **BOOKS FOR STUDY**

Andrew Crane Dirk Matten. *Business Ethics*. New Delhi: Oxford University Press.2010

Joan R. Boatright. *Ethics and the Conduct of Business..* Pearson. 2018

## **BOOKS FOR REFERENCE**

Bhanu Murthy, K. V. and Usha Krishna, *Politics Ethics and Social Responsibilities of Business*. New Delhi: Pearson Education.2015

Christine, A Mallin. *Corporate Governance* (Indian Edition). New Delhi: Oxford University Press. 2010

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, 2017.

Fernanado,A.C. ,*Corporate Governance-Principles, Policies and Practice*, Pearson 2009

## **JOURNALS**

International Journal of Management Reviews

International Journal on Corporate Strategy and Social Responsibility

## **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)

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

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

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

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

**Other Components:****Total Marks: 50**

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 )

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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 2019-2020)

**INTERNATIONAL BUSINESS**

**CODE: 19CM/MC/IB64**

**CREDITS: 4**

**L T P: 4 1 0**

**TOTAL TEACHING HOURS: 65**

**OBJECTIVES OF THE COURSE**

- To provide the students a comprehensive understanding on the importance and impact of Globalization in International Business
- To familiarise students with the International Business environmental factors
- To expose students to the International Institutions governing International Trading System
- To provide an overview on Global Governance

**COURSE LEARNING OUTCOMES**

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

- Analyse the impact of Globalization in International Business
- Comprehend the various factors that affect the Global Environment
- Appreciate the working of International Organization engaged in International Trade
- Understand the Global Gaps present in International Business

**Unit 1 (10 Hours)**

**Introduction to International Business**

- 1.1 Nature and Importance of International Business
- 1.2 Drivers of International Business, Difference between International Business and Domestic Business
- 1.3 Evolution of International Business
- 1.4 Effects of Globalization

**Unit 2 (15 Hours)**

**International Business Environment**

- 2.1 Nature, Concept and Significance of International Business Environment
- 2.2. Types of International Business Environment

**Unit 3 (15 Hours)**

**International Business Management – Finance & Marketing**

- 3.1 Sources of Finance for Exporters
- 3.2 Export- Import (EXIM) Bank of India and Export Credit Guarantee Corporation (ECGC) of India

- 3.3 Market Selection – Process and Determinants
- 3.4 Market Entry Strategies

**Unit 4 (15 Hours)**

**International Trade Institutions**

- 4.1 Trends in the World Trade & Economic growth
  - 4.1.1 General Agreement on Tariff and Trade (GATT)
  - 4.1.2 General Agreement on Trade in Services (GATS)
- 4.2 International Organizations – International Monetary Fund (IMF), World Trade Organization (WTO), United Nation Conference on Trade and Development(UNCTAD)

**Unit 5 (10 Hours)**

**Regulatory Framework for International Business**

- 5.1 FDI- Establishment of Business in India by a Foreign company
- 5.2 ODI- Establishment of Business outside India by an Indian company
- 5.3 Double Taxation Avoidance Agreement

**BOOKS FOR STUDY**

K.Aswathappa., *International Business*, McGrawHill Education, 2017.

C.B.Gupta, *International Business*, S Chand Co.2014

**BOOKS FOR REFERENCE**

Thomas Weiss, *Global Governance: Why? What? Whither?*, Wiley Publishers 2016.

Shaikh Saleem, *Business Environment*, Pearson Education India, 2015

Francis Cherunilam,,*International Business- Text and Cases*, New Delhi: Prentice Hall,2010

James.P.Neelankavil and Anoop Rai, *Basics of International Business*,M.E.Sharpe,2015

**JOURNALS**

Journal of International Business & Economics

Journal of International Management

**WEB RESOURCES**

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

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

## **PATTERN OF ASSESSMENT**

**Continuous Assessment Test:      Total Marks: 50**

**Duration: 90 minutes.**

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

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

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

**Other Components:      Total Marks: 50**

Seminars/Quiz/Group discussion/Assignments/Class Presentation

**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 2019 – 2020)

**ENTREPRENEURIAL DEVELOPMENT**

**CODE: 19CM/MC/ED64**

**CREDITS : 4**

**L T P : 4 1 0**

**TOTAL TEACHING HOURS : 65**

**OBJECTIVES OF THE COURSE**

- To provide valuable guidance and management tools to students to set up their own business
- To provide students a conceptual and practical foundation for entrepreneurial development
- To provide comprehensive knowledge to the students on the various aspects related to entrepreneurial development
- To familiarise the students with the practical knowledge for starting a business

**COURSE LEARNING OUTCOMES**

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

- Analyse the business environment in order to identify business opportunities,
- Generate and evaluate ideas for new business ventures
- Explore the possibility of setting up a business
- Understand the importance of marketing and management in new business ventures

**Unit 1**

**(15 Hours)**

**Introduction**

- 1.1 Entrepreneurship, Entrepreneur and Enterprise - Meaning, Definition, Characteristics and Qualities for an Ideal Entrepreneur
- 1.2 Functions and Types of Entrepreneur - Social Entrepreneur, Rural Entrepreneur, Self-help Group, E-entrepreneur, etc.
- 1.3 Role of Entrepreneurship in Economic Development
  - 1.3.1 Factors Influencing Entrepreneurship development
  - 1.3.2 Internal and External environment – Economic and Non - economic, Psychological, Social, Cultural, Political, Legal and Economic factors
- 1.4 Factors impacting Emergence of Entrepreneurship - Barriers

**Unit 2**

**Enterprise Process and Strategies**

**(15 Hours)**

- 2.1 Opportunity Identification and Selection
- 2.2 Idea Generation and Screening of Business Idea
  - 2.2.1 Sources of Business Idea – Internal and External
  - 2.2.2 Evaluation of Business Idea
  - 2.3.3 Selection of Business Idea

- 2.3 Business Plan – Meaning, Contents and Significance of Business Plan
  - 2.3.1 Business Plan Process, Advantages of Business Planning.
  - 2.3.2 Environmental Analysis - Scanning, SWOT Analysis.

### **Unit 3**

#### **Project Proposal**

**(15 Hours)**

- 3.1 Project Identification and Classification
  - 3.1.1 Project – Meaning and Types
  - 3.1.2 Internal and External Constraints in Identifying Project
  - 3.1.3 Project Life Cycle
- 3.2 Project Formulation
  - 3.2.1 Meaning and Stages in Project Formulation
  - 3.2.2 Need and Significance of Project Formulation
  - 3.2.3 Elements of Project Formulation
- 3.3 Project Feasibility
  - 3.3.1 Project Feasibility Analysis
- 3.4 Preparing Model Project Report for Starting a New Venture

### **Unit 4**

#### **Women Entrepreneurship**

**(10 Hours)**

- 4.1 Role and Challenges of Women Entrepreneur
- 4.2 Special privileges and problems faced by Women Entrepreneur

### **Unit 5**

#### **Entrepreneurial Finance**

**(10 Hours)**

- 5.1 Financial Planning – Meaning and Need
- 5.2 Sources of finance – Internal and External
- 5.3 Working Capital Management - Sources and Factors Determining Working Capital
- 5.4 Role of Banking and Non-Banking Institutions assisting Entrepreneurs
- 5.5 Government Assistance through Subsidies and Incentives

### **BOOKS FOR STUDY**

S.S.Khanka, *Entrepreneurial Development*, S. Chand & Co, New Delhi, 2015  
 Desai, V. *Dynamics of Entrepreneurship Development and Management*, New Delhi: Himalaya Publishers, 2015

### **BOOKS FOR REFERENCES**

Jayashree Suresh, *Entrepreneurial Development*, Margham Publications, New Delhi, 2015  
 C.B. Gupta & N. P. Srinivasan, *Entrepreneurial Development*, Sultan Chand & Sons, 2016  
 Poornima, C. *Entrepreneurship Development - Small Business Enterprises*. New Delhi: Pearson, (2011).  
 Robert D. H.& Peters, M.P. *Entrepreneurship*. New Delhi: Tata McGraw Hill, 2013  
 Gopalakrishnan, P. *Textbook of Project Management*. New Delhi: Macmillan, 2014



## **JOURNALS**

International Journal of entrepreneurship development and Small business

Journal of entrepreneurship education

Journal of Business venturing

International Journal of Project Management

## **WEB RESOURCES**

<http://www.entrepreneur.com>

<http://www.businessesforsale.com>

<http://www.sba.gov>

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

## **PATTERN OF ASSESSMENT**

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

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

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

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

**Other Components:                      Total Marks: 50**

Seminars/Quiz/Group discussion/Assignments/Class Presentation

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

Section A – 10 x 2 = 20 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 2019 -2020)

**AUDITING**

**CODE: 19CM/MC/AG64**

**CREDITS : 4**

**L T P : 4 1 0**

**TOTAL TEACHING HOURS : 65**

**OBJECTIVES OF THE COURSE**

- To provide the students' an understanding of the principles and techniques of auditing in accordance with the current legal requirements and professional standards
- To give an overview of the theories of corporate governance
- To acquaint students with audit process and procedures

**COURSE LEARNING OUTCOMES**

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

- Understand the procedure and techniques of auditing
- Evaluate the audit process and procedures
- Verify the financial position of a company
- Appreciate the E-environment audit initiatives of the companies

**Unit 1**

**(10 Hours)**

**Introduction**

1.1 Auditing

- 1.1.1 Meaning and Objective
- 1.1.2 Audit Planning and Internal Control
- 1.1.3 Internal Check and Internal Audit
- 1.1.4 Internal Financial Control
- 1.1.5 Working Papers and Merits of Audit Programmes

1.2 Standards in Auditing issued by ICAI

**Unit 2**

**Audit Evidence**

**(15 Hours)**

- 2.1 Vouching –Importance and Objectives
- 2.2 Factors to be considered during Vouching
- 2.3 Importance of Reconciliation- Bank, Debtors, Creditors, Material and Statutory Dues
- 2.4 Types of Audit Evidence

- Unit 3**  
**Verification of Assets and Liabilities** (15 Hours)  
3.1 Verification- Objectives and Importance  
3.2 Verification of Different Items
- Unit 4**  
**Audit of Limited Companies** (15 Hours)  
4.1 Appointment and Removal of an Auditor  
4.2 Rights, Duties and Liabilities  
4.3 Reporting of Fraud
- Unit 5**  
**Audit Report** (10 Hours)  
5.1 Audit Report including New Audit Reporting Requirements  
5.2 Auditing in an e-Environment

### **BOOKS FOR STUDY**

Tandon, B. N. *Handbook of Practical Auditing*. New Delhi: S.Chand, 2018.  
Sharma.J.P. *Corporate Governance, Business Ethics and CSR*, New Delhi:  
Ane Books Pvt Ltd,2016  
Anil Kumar. *Corporate Governance,Theory and Practice*. NewDelhi: Indian Book  
House,2012

### **BOOKS FOR REFERENCE**

Anil Kumar. *Corporate Governance, Theory and Practice*. NewDelhi: Indian Book  
House,2012

De Paula, F.R.M. *Principles of Auditing: A practical manual for student and practitioners*.  
London: E.L.B.S.,  
2015.  
Pagare, Dinakar..*Auditing* New Delhi: Sultan Chand, 2016.  
Saxena, R. G *Principles and Practices of Auditing* Himalaya Publishers, Mumbai: 2010.

### **JOURNALS**

International Journal of Auditing  
Auditing: A journal of Practice and Theory  
Journal of Accounting, Auditing and Finance  
Accounting, Auditing and Accountability Journal

## 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 ASSESSMENT

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

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

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

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

**Other Components:                      Total Marks: 50**

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**

**DEPARTMENT OF VALUE EDUCATION**

**SYLLABUS**

(Effective from the academic year 2019–2020)

**LIFE SKILLS : AN APPROACH TO A HOLISTIC WAY OF LIFE**

**CODE:19VE/SS/HL63**

**CREDITS:3**

**L T P:3 0 0**

**TOTAL TEACHING HOURS:39**

**OBJECTIVES OF THE COURSE**

- To help students grow in spirituality and to experience themselves as integrated persons
- To help students understand themselves as relational beings and appreciate their role in family and society
- To help students recognize the commonality and differences of the different religions in India
- To help students grow in an awareness of the protective laws regarding women
- To prepare students to make informed choices in family and career

**COURSE LEARNING OUTCOMES**

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

- Appreciate themselves as integrated persons
- Recognize their role in family and society and become aware of the different protective laws in favour of women
- Make prudent choices for career and family
- Manage work life balance
- Live a harmonious life and be a channel of peace

**Unit 1**

**Spiritual Self (10 Hours)**

- 1.1 Understanding spirituality-Understanding the Spiritual side of oneself
- 1.2 Role of religious practices and growing in spirituality
- 1.3 Acceptance of self – self-identity, self-worth, self-respect, self-appreciation and self- presentation
- 1.4 Nurturing self - being at home with self, being able to connect with the inner self
- 1.5 Relationship with the Divine:  
Discovering the Divine in self, creation, and others – St. Francis of Assisi-  
Canticle of creatures Seeking the Divine through meditation, prayer and  
worship

**Unit 2**

**Relational Self: Women in the family (17 Hours)**

- 2.1 Understanding one's self in the context of family
- 2.2 Family networks
- 2.3 Family time – prayer, meals, and relaxation

- 2.4 Family and social values: respect for others, understanding individual needs and responsibilities – give and take
- 2.5 Understanding different parenting styles – authoritarian, permissive and democratic
- 2.6 Appreciating the gift of womanhood – foundress-Mary of the Passion's vision of womanhood
- 2.7 Opting for marriage, single, religious or a life committed to a cause
- 2.8 Marriage and family, choice of life partner, marital relationships, planning of family
- 2.9 Other types of relationships - pre-marital relationships, live-in relationship and LGBT issues
- 2.10 Roles and responsibilities of women as home makers and career woman, work life balance (WLB)
- 2.11 Marriage as a sacred bond and fidelity in marriage

### **Unit 3**

#### **Integrated Self**

**(12 Hours)**

- 3.1 Integrating the spiritual, relational, social/political self
- 3.2 Integrating one's past with the present and the future for holistic living
- 3.3 Social Issues- crimes against women, harassment, gender discrimination, dowry, abortion, separation, divorce and cyber-crimes
- 3.4 Legal rights of women-property, marital and adoptive rights
- 3.5 Sensitization to different religions and religious practices in family and society
- 3.6 Challenges of inter caste and inter religious marriages
- 3.7 Integration of self with family, community and society

**Retreat/Workshop – Required for course completion.**

#### **BOOKS FOR REFERENCE**

Davidar(Eds). Human Values. All India Association of Christian Higher Education. (AIACHE) New Delhi: 2013.

James, G.M. et.al. In Harmony-Value Education at College Level. Chennai: Prakash, 2011.

James, G.M. Personality Development For Life Issues and Coping Strategies. Chennai: 2011

#### **Teaching / Learning Methods**

Lectures /Group Discussions/Presentations/Seminars/Guest Lectures

#### **PATTERN OF ASSESSMENT:**

**Marks: 50**

Task based/Seminars/Poster Making/Scrap book/Assignment

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

**B.COM DEGREE**

**SYLLABUS**

(Effective from the academic year 2019 – 2020)

**BUSINESS ENVIRONMENT**

**CODE: 19CM/ME/BE45**

**CREDITS : 5**

**L T P : 5 0 0**

**TOTAL TEACHING HOURS: 65**

**OBJECTIVES OF THE COURSE**

- To provide the students an understanding of the environment in which business operates
- To expose students to the various factors that affect the business environment
- To familiarise students with the political and socio-cultural environment of business of business
- To enable students to understand the importance of global business environment

**COURSE LEARNING OUTCOMES**

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

- Comprehend the key factors that affect business environment
- Understand the implications of culture across boundaries
- Exhibit an understanding of the political and economic environment of business
- Explore the impact of pollution caused by industries

**Unit 1 (10 Hours)**

**Business Environment – An Overview**

- 1.1 Meaning and Nature of Business Environment
- 1.2 Types of Environment – Internal, External-Micro and Macro Environment
- 1.3 Competitive Structure of Industry, Environment Analysis
- 1.4 Process and Limitations of Environmental Analysis

**Unit 2 (15 Hours)**

**2.1 Economic Environment of Business**

- 2.1.1 Nature of Economic System - Capitalistic, Socialistic and Mixed Economy
- 2.1.2 Process and Techniques of Economic Planning and Policies

**2.2 Political Environment**

- 2.2.1 Functions of State, Economic Roles of Government: Regulatory, Promotional, Entrepreneurial and Planning
- 2.2.2 The Constitutional Environment, Rationale and Extent of State Intervention

**Unit 3**  
**Socio – Cultural Environment (15 Hours)**

- 3.1 Nature and Impact of Culture on Business Culture and Globalisation
- 3.2 Business and Culture with Special reference to Adaptation, Transmission and Conformity
- 3.3 Socio- Cultural Environment – Challenges

**Unit 4**  
**Natural and Technological Environment (15 Hours)**

- 4.1 Nature of Technological Environment and Elements
- 4.2 Impact of Technology on Globalisation, Transfer of Technology, Time lapse in Technology Introduction
- 4.3 Status of Technology in India- Management, Features and Impact
- 4.4 Natural Environment-Impact on Business, Natural Pollution-Meaning, Types

**Unit 5**  
**Global Business Environment (10 Hours)**

- 5.1 Liberalization, Privatization, Globalization and its Need
- 5.2 Regional Economic Grouping – European Union, ASEAN, SAARC
- 5.3 Environmental and Social Responsibility – Current Global Perspective Pertaining to Pollution

**BOOKS FOR STUDY**

K.Aswhappa, *Essentials of Business Environment*.Mumbai;Himalayas Publishing House,2017

Francis Cherunilam,*Business Environment*, Mumbai :Himalayas Publishing House 2017

**BOOKS FOR REFERENCE**

Shaikh Salem, *Business Environment* New Delhi:Pearson,2015.

T.R.Jain,Mukesh Trehan., Ranju Trehan .*Business Environment*,New Delhi :V. KNOW. Global Publications,2014.

Sankaran.S., *Business Environment*, Chennai:Margham Publications 2013

Francis Cherunilam ,*International Business Environment*, Mumbai :Himalayas Publishing House 2015

**JOURNALS**

International Journal of Business Environment  
Journal of International Business



## WEB RESOURCES

<http://www.business.mapsofindia.com>

<http://www.yourarticlelibrary.com>

<http://www.economicsdiscussion.net>

## PATTERN OF ASSESSMENT

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

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

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

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

**Other Components:                      Total Marks: 50**

Seminars/Quiz/Group discussion/Assignments/Class Presentation

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

Section A – 10 x 2 = 20 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 2019 – 2020)

**INDIRECT TAXATION**

**CODE: 19CM/ME/IT45**

**CREDITS : 5**

**L T P : 5 0 0**

**TOTAL TEACHING HOURS: 65**

**OBJECTIVES OF THE COURSE**

- To familiarize students with Indirect Tax Laws in India
- To acquaint students with the provisions of Indirect Taxation
- To provide a comprehensive knowledge in the administration of Indirect Tax procedures
- To enable students to understand the principles and provisions relating to indirect taxation and GST in India

**COURSE LEARNING OUTCOMES**

On successful completion of the course students will be able to

- Understand the provisions relating to indirect taxation
- Understand the levy of customs duty
- Comprehend the applications of GST in various sectors
- Adapt the registration procedures

**Unit 1 (10 Hours)**

**Introduction to Indirect Taxation**

- 1.1 Indian tax system – Meaning, Indirect Tax Structure in India
- 1.2 Features, Advantages and Disadvantages of Indirect tax
- 1.3 Indirect Tax – Revenue to the Government
- 1.4 Tax Evasion and Avoidance.

**Unit 2 (15 Hours)**

**Customs Duty**

- 2.1 Introduction to Customs Law in India (Customs Act 1962, Customs Tariff Act 1975)
- 2.2 Basic concepts – Meaning of Goods, Types of Goods and Methods of valuation of Imported Goods
- 2.3 Levy and Exemption of Customs Duty
- 2.4 Abatement of duty in Damaged or Deteriorated Goods
- 2.3 Penalties and Offences
- 2.4 Export promotion scheme, EOU – SEZ – Duty drawback.

**Unit 3 (15 Hours)**

**Introduction to GST (Goods and Service Tax)**

- 3.1 Evolution of GST, Significance of its Implementation
- 3.2 Structure of GST in India, Advantages of GST
- 3.3 Dual Concepts of GST – SGST, CGST, IGST, UTGST
- 3.4 Levy and collection of Tax, - Rates of GST, Composite and Mixed Supply
- 3.5 E-Commerce under GST Regime
- 3.6 Inter State Supply and Intra State Supply – Time and Place of Supply

**Unit 4 (15 Hours)**  
**Input Tax Credit and Payment of GST**

- 4.1 Advantages, Methods of Claiming Input Tax under Different Situations
- 4.2 Computation, Recovery, Reversal of Credit
- 4.3 Electronic Ledger – Cash Ledger, Credit Ledger, Liability Ledger
- 4.5 Method of Payment of Tax
- 4.6 Tax Deduction at Source, Collection of Tax at Source and Refund

**Unit 5 (10 Hours)**  
**Registration Procedure**

- 5.1 Registration procedure under GST - Person liable for registration, Compulsory registration
- 5.2 Compulsory Registration, Deemed Registration, Amendment of Registration and Cancellation of Registration
- 5.3 GST Audit
- 5.4 An Overview of Types of Assessment
- 5.5 Impact of GST on Various Sectors

**BOOKS FOR STUDY**

S.S. Gupta; *GST – Laws and Practice*; Taxmanns Publications; New Delhi. 2017

Monish Bhalla ; *Commercial GST – The Game Changer* ; Commercial Law Publishers (India) Pvt. Ltd, New Delhi 2015

**BOOKS FOR REFERENCE**

V. Balachandran “*Indirect Taxation*” Sultan Chand & Kalyani Publishers.,2012

R. Radhakrishnan “ *Indirect Taxation*”, Kalyani Publishers.,2014

Dr.Radha and Dr.Parameswaran, “*Business Taxation*”, Prasanna Publishers, Chennai,2014

Dr.Radha and Dr.Parameswaran, “*Indirect Taxation*” Prasanna Publishers, Chennai, 2014

**JOURNALS**

Journal of Indian Taxation

Indian Journal of Tax Law

Indian Journal of Taxation and Regulatory Framework

## WEB RESOURCES

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

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

[www.cbec-gst.gov.in](http://www.cbec-gst.gov.in)

## PATTERN OF ASSESSMENT

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

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

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

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

**Other Components:                      Total Marks: 50**

Seminars/Quiz/Group discussion/Assignment/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.COM DEGREE**

**SYLLABUS**

(Effective from the academic year 2019 – 2020)

**ADVERTISING AND MEDIA MANAGEMENT**

**CODE: 19CM/ME/AM45**

**CREDITS: 5**

**L T P: 5 0 0**

**TOTAL TEACHING HOURS: 65**

**OBJECTIVES OF THE COURSE**

- To acquaint students with creative strategies in advertising
- To educate students on the importance of media advertising
- To assist students to create an Advertisement Copy

**COURSE LEARNING OUTCOMES**

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

- Create their own Advertisement Copy
- Analyze individual media businesses and understand the economic drivers of the media economy
- Gain a perspective on the facets of media
- Develop an integrated marketing plan using a wide variety of media

**Unit 1**

**Introduction**

**(10 Hours)**

- 1.1 Meaning, Definition and Evolution of Advertising.
- 1.2 Role of Advertising.
- 1.3 Advertising as a Promotional tool.
- 1.4 Economic, Social and Ethical Aspects of Advertising
- 1.5 Advertising as a Communication Process

**Unit 2**

**(15 Hours)**

**Creative Strategy Management**

- 2.1 Advertisement Copy and Advertisement Designing
  - 2.1.1 Meaning- Preparation and process
  - 2.1.2 Types of Advertisement Copy
  - 2.1.3 Elements of Advertisement Copy and Advertisement Design
- 2.2 Advertisement Layout
  - 2.2.1 Structure of an Advertisement Layout
  - 2.2.2 Principles of Advertisement Layout

### **Unit 3**

#### **Advertising and Campaign Planning**

**(15 Hours)**

- 3.1 Marketing Strategy and Situational Analysis
- 3.2 Advertising Plan and Objectives
- 3.3 DAGMAR Approach
- 3.4 Preparation of Campaign- Stages in Campaign Process

### **Unit 4**

#### **Advertising Media Strategy**

**(15 Hours)**

- 4.1 Role of Media, Types of Media- Indoor, Outdoor, Electronic and Online Advantages and Disadvantages
- 4.2 Media Planning-Selection and Scheduling

### **Unit 5**

#### **Media Management strategies**

**(10 Hours)**

- 5.1 Media Choice Criteria- Factors affecting Choice of Media
- 5.2 Choosing the right Agency-Role, Types and Functions of Advertisement Agencies, Selection and Co-ordination of Advertising Agency
- 5.3 Advertisement Budgeting- Types- Affordable Rate Method, Percentage of Sales Method, Competitive Parity Method and Objective and Task Method

### **BOOKS FOR STUDY**

Belch. *Advertising and Promotion*. New Delhi, Tata McGraw Hill, 2017  
Kenneth, E. Clow & Donald E. Baack. *Integrated Advertising Promotion & Marketing Communication*. New Delhi: Prentice Hall, 2015.

### **BOOKS FOR REFERENCE**

Bovee, John.Courtland. L.George, Dovel.P and Wood, Marian Burk. *Advertising Excellence*, New Delhi, Tata McGraw Hill. 1994  
Wells. *Advertising Principles and Practice*, New Delhi, Prentice Hall of India, 2016  
Christina Spurgeon. *Advertising and New Media*. USA Taylor & Francis, latest edition  
Appannaiah.H.R and Ramnath, *Advertising and Media Management*, Himalaya Publisher, 2016

### **JOURNAL**

Journal of Advertising  
Journal of Advertising Research  
Journal of Advertising Education

## **WEB RESOURCES**

[www.managementstudyguide.com/advertising](http://www.managementstudyguide.com/advertising)

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

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

## **PATTERN OF ASSESSMENT**

**Continuous Assessment Test:                      Total Marks: 50**

**Duration: 90 minutes**

Section A- 7x2 =14 Marks(no choice)

Section B- 2x8 =16 Marks(from a choice of three)

Section C- 1x20= 20Marks(from a choice of two)

**Other Components:                      Total Marks: 50**

Seminars/Quiz/Group Discussions/Assignments/Class Presentation

**End Semester Examination    Total Marks: 100**

**Duration: 3 hours**

Section A- 10x2 =20 Marks(no choice- Max 30 words)

Section B- 5x8 =40 Marks(from a choice of seven- Max 500 words)

Section C- 2x20= 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 2019 – 2020)

**RETAIL MANAGEMENT**

**CODE: 19CM/ME/RM45**

**CREDITS: 5**

**L T P: 5 0 0**

**TOTAL TEACHING HOURS: 65**

**OBJECTIVES OF THE COURSE**

- To provide students the knowledge of contemporary retail management issues
- To give a clear understanding on the concepts of retailing
- To provide students an understanding of the functioning of a retail industry

**COURSE LEARNING OUTCOMES**

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

- Utilise the concepts of retail management in practice
- Gain a perspective on challenges of Retail markets
- Understand the techniques of resource utilisation
- Analyse store location, merchandising, products and pricing

**Unit 1**

**Introduction to Retailing**

**(12 Hours)**

- 1.1 Meaning, Definition of Retailing, Growing Importance of Retail Concept
- 1.2 Dynamic Nature of Retailing-Theories
- 1.3 Retail Formats
- 1.4 Retail Business in India-Influencing Factors, Present Indian Retail Scenario

**Unit 2**

**(12 Hours)**

**Retail Marketing Mix**

- 2.1 Product-Decisions related to Choice of Goods, Delivery of Service
- 2.2 Pricing-Influencing Factors, Approaches to Pricing
- 2.3 Supply Channel –Principles and Retail Logistics
- 2.4 Promotion-Objectives and Promotional Mix

**Unit 3**

**Retail Operations**

**(15 Hours)**

- 3.1 Factors Influencing Location of Stores
- 3.2 Stores Layout and Visual Merchandising- Stores Designing, Spaces Planning and Inventory Management
- 3.3 Merchandise Management- Need, Importance and Process, Skill and Profile of a Merchandiser



#### **Unit 4**

##### **Consumer Behaviour in Retail Business**

**(15 Hours)**

- 4.1 Buying Decision Process and Implication on Retailing
- 4.2 Influence of Group and Individual Factors
- 4.3 Customer Shopping Behaviour- Customer Service and Customer Satisfaction

#### **Unit 5**

##### **Emerging Trends in Retailing**

**(11 Hours)**

- 5.1 Changing Nature of Retailing
- 5.2 Organised Retailing, Modern Retailing and E-Tailing
- 5.3 Challenges faced by Retail Sector-Legal Aspects in Retailing, Social and Ethical Issues in Retailing

#### **BOOKS FOR STUDY**

David Gilbert , *Retail Marketing* New Delhi, Prentice Hall of India Pvt Ltd, latest edition

Barry Bermans and Joel Evans, *Retail Management- A Strategic Approach* Prentice Hall, edition

Tiwari.T.S, *Retail Management*, Himalaya Publishing House

#### **BOOKS FOR REFERENCE**

Chetan Bajaj, *Retail Management*, Oxford Publication

Michael Levy and Barton A Weitz, *Retailing Management*, Tata Mc Graw Hill, New Delhi, latest edition

Natarajan, *Retail Marketing*, Margham Publication, Chennai, latest edition

Uniyal and Sinha, *Retail Management*, Oxford Publication

**NOTE:** Latest edition of Books to be used

#### **JOURNALS**

Journal of Retailing- Elsevier

International Journal of Retailing and Distribution Management

International Journal of Retailing Management and Research

The International Review of Retail, Distribution and Consumer Behaviour

#### **WEB RESOURCES**

[www.managementstudyguide.com/retail-management](http://www.managementstudyguide.com/retail-management)

[www.knowthis.com/retailing](http://www.knowthis.com/retailing)

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

## **PATTERN OF ASSESSMENT**

**Continuous Assessment Test:      Total Marks: 50**

**Duration: 90 minutes**

Section A- 7x2 =14 Marks(no choice)

Section B- 2x8 =16 Marks(from a choice of three)

Section C- 1x20= 20 Marks(from a choice of two)

**Other Components:                      Total Marks: 50**

Seminars/Quiz/Group Discussions/Assignments/Class Presentation

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

**Duration: 3 hours**

Section A- 10x2 =20 Marks (no choice- Max 30 words)

Section B- 5x8 =40Marks (from a choice of seven- Max 500 words)

Section C- 2x20= 40Marks (from a choice of four- Max 1200 words)

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

**B.COM DEGREE**

**SYLLABUS**

(Effective from the academic year 2019 – 2020)

**EQUITY INVESTMENT AND STOCK TRADING**

**CODE: 19CM/ME/ES45**

**CREDITS: 5**

**L T P: 5 0 0**

**TOTAL TEACHING HOURS: 65**

**OBJECTIVES OF THE COURSE**

- To acquaint students with adequate knowledge of both investment theory and practices
- To expose students to the framework of modern portfolio and investment analysis for critical evaluation
- To familiarise students with the practical perspective of the trading strategies and tools used for analysis of investment in the stock market

**COURSE LEARNING OUTCOMES**

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

- Obtain comprehensive knowledge on types of stocks, exchanges, brokerage accounts, order types, bull/ bear markets, primary and secondary market
- Design investment decisions based on available evidence and analysis
- Understand the benefits of diversification of individuals portfolio
- Comprehend the operations of the security markets and mechanics of trading

**Unit 1**

**Introduction to Investment (10 Hours)**

- 1.1 The Investment Environment – Securities, Risk, Return and Diversification, Financial Intermediaries and Security Markets
- 1.2 Types of Investment
- 1.3 Investment Process – Investment Policy, Security analysis, Portfolio Construction, Revision and Performance Evaluation
- 1.4 Concept of Return and Risk-Tradeoff between Return and Risk, Impact of Taxes and Inflation Return

**Unit 2**

**Investing Fundamentals (15 Hours)**

- 2.1 Indian Security market – The Market Participants, Trading Security, Security Market Indices
- 2.2 Stock Exchange in India
- 2.3 Sources of Financial Information

- 2.4 Basic Concepts- Margin, Shorting, Stock Splits, Market Capitalisation, Dividends, Stock Market Psychology
- 2.5 Other Investments – Options, Futures, International Investing

### **Unit 3**

#### **Approaches of Equity Analysis (15 Hours)**

- 3.1 The Layers of Equity Evaluation
- 3.2 Equity Portfolio Management
- 3.3 Fundamental analysis – Establishing the Value Benchmark
- 3.4 Technical Analysis and Efficient Market Hypothesis

### **Unit 4**

#### **Stock Analysis (15 Hours)**

- 4.1 Types of Trading-Day Trading, Short Term, Medium Term and Long Term Trading
- 4.2 Stock Quotation, Types of Placing of Order
- 4.3 Analysis of Company – Ratio Analysis, Future Prospectus of the Company, Assessing Quality Using Financial and Non- Financial Data and Balance Sheet

### **Unit 5**

#### **Stock Valuation (10 Hours)**

- 5.1 Stock Valuation- using PE ratio, PEG Ratio, Price Revenue Ratio
- 5.2 Use of Historic Price – Simple Moving Average, Basic and Advanced Interactive Chart
- 5.3 Stock Picking Strategies
- 5.4 Examining the Share Holding Pattern of The Company
- 5.5 Pitfalls to avoid while Investing

### **BOOKS FOR STUDY**

Gordan Alexander., William F. Sharpe., Bailey., *Fundamentals of Investment*, 2<sup>nd</sup> Edition, PHI,1993

Chandra Prasanna, *Investment Analysis and Portfolio Management.*, Tata McGraw-Hills

Bodie. Zvi, Kane Alex., Marcus. Alan., *Investments*, McGrawHills Eduaction, 2017

Jack D. Schwager., *The Little Book of Market Wizard.*, Wiley., 2016

### **BOOKS FOR REFERENCE**

Jones.,C.P., *Investment Analysis and Management.*, Wiley

Fischer, Donald E. and Ronald . J Jordan, *Security Analysis and Portfolio Management*, 6<sup>th</sup> Edition, Prentice Hall of India, 2007

Bhalla, V.K., *Investment Management*, S. Chand & Co.

Vohra, N.D; abd B R Bagri, *Futures and Options*, Tata McGraw Hills Publishing

## **JOURNALS**

Investopedia

Investor's Business Daily

Dalal Street Investment

Journal of Investing

## **WEB RESOURCES**

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

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

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

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

## **PATTERN OF ASSESSMENT**

**Continuous Assessment Test: Total Marks: 50**

**Duration: 90 minutes**

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

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

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

**Other Components: Total Marks: 50**

Assignments/Seminars/Building Portfolio/Class Presentation

**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 questions – Max 500 words)

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

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

**B.COM DEGREE**

**SYLLABUS**

(Effective from the academic year 2019 -2020)

**SUPPLY CHAIN AND LOGISTICS MANAGEMENT**

**CODE: 19CM/ME/SL45**

**CREDITS : 5**

**L T P : 5 0 0**

**TOTAL TEACHING HOURS: 65**

**OBJECTIVES OF THE COURSE**

- To provide students an understanding of the framework of supply chain network and functions
- To familiarises students with documentation relating to logistics
- To provide knowledge to the students on the role of logistics in market oriented society

**COURSE LEARNING OUTCOMES**

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

- Analyse the issues in logistics management
- Understand the concept of customer service application of logistics information
- Gain expertise on the concepts of Inventory Management
- Evaluate the role of E- business in supply chain

**Unit 1**

**Introduction**

**(10 Hours)**

- 1.1 Role of Logistics and Supply Chain Management – Scope and Importance
- 1.2 Evolution of Supply Chain- Decision Phases in Supply Chain
- 1.3 Drivers of Supply Chain Performance and Obstacles

**Unit 2**

**Supply Chain Network**

**(12 Hours)**

- 2.1. Role of Distribution in Supply Chain- Factors influencing Distribution Network
- 2.2. Source Evaluation- Collaborative Perspective, Supplier and Buyer Relationship
- 2.3. Inventory Management in Supply Chain–Concept, Cost associated with Inventory and Methods and Techniques of Inventory Control

### **Unit 3**

#### **Logistics in Supply Chain (12 Hours)**

- 3.1. Role of Transportation in Supply Chain- Factors affecting Transportation
- 3.2. Decision- Design options for Transportation Network, Routing
- 3.3. Scheduling and Transportation- Indian Transportation System
- 3.4. Transportation Document- CFS (Container Freight Station) ICDS (Inland Container Depot)

### **Unit 4**

#### **Sourcing and Co-ordination in Supply Chain (15 Hours)**

- 4.1. Role of sourcing in Supply Chain- Supply selection Assessment and Contracts
- 4.2. Source planning and analysis- Bull Whip Effect
- 4.3. Supply Chain Co-ordination- Effect of lack of co-ordination, Obstacles
- 4.4. Building Strategic Partnership and Trust within a Supply Chain

### **Unit 5**

#### **International Logistics and Supply Chain Management (16 Hours)**

- 5.1. Global Supply Chain Integration- Role of Government in controlling International trade
- 5.2. Role of IT in Supply Chain- Internal Supply Chain Management, Supplier Relationship Management
- 5.3. Future of IT in Supply Chain, E- Business in Supply Chain

### **BOOKS FOR STUDY**

Sunil Chopra, Peter Meindl and Kalra, *Supply Chain Management Strategy, Planning and Operation*, Pearson Education 2010

D.K.Agarwal, *Textbook of Logistics and Supply Chain Management*, Laxmi Publications, 2003

### **BOOKS FOR REFERENCE**

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

Bowersox, *Logistics Management* McGraw Hill 2013

Srinivasan G. S., *Quantitative Models in Operations and Supply Chain Management* PHI 2010

Martin Christopher, *Logistics and Supply Chain Management*, Prentice Hall, 2011

### **JOURNALS**

International Journal on Supply Chain Management

International Journal of Physical Distribution and Logistics management

## **WEB RESOURCES**

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

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

## **PATTERN OF ASSESSMENT**

**Continuous Assessment Test:                      Total Marks: 50**

**Duration: 90 minutes.**

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

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

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

**Other Components:                                      Total Marks: 50**

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**  
**General Elective Course Offered by the Department of Commerce to students of**  
**B.A / B.Sc. / B.Com. / B.Com CS/ B.Com A & F/ B.C.A. / B.V.A Degree Programmes**

**SYLLABUS**

(Effective from the academic year 2019 – 2020)

**FUNDAMENTALS OF INVESTMENT PLANNING**

**CODE: 19CM/GE/FI22**

**CREDITS : 2**

**L T P : 2 0 0**

**TOTAL TEACHING HOURS 26**

**OBJECTIVES OF THE COURSE**

- To provide students with an insight of personal finance and to inculcate the habit of savings
- To enable students to develop skills for analyzing and planning personal investments
- To provide students an understanding of the need for Savings and Investment.
- To familiarise the students with various Investment avenues available.

**COURSE LEARNING OUTCOMES**

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

- Understand the basics of personal savings and investment plan
- Understand the Personal Financial Management
- Identify the various investment alternatives
- Develop the skills to take advantage of favorable Investment opportunities

**Unit 1**

**(10 Hours)**

**Introduction to Financial Planning**

- 1.1 Financial planning – Meaning and Importance
- 1.2 Investment- Definition, Nature, Factors Influencing Investment.
  - 1.2.1 Financial Planning- Meaning and Importance
  - 1.2.2 The Personal Financial Planning Process, Preparation of Personal Budget
- 1.3 Personal Financial Statements, tax planning and legal aspects of financial planning
- 1.4 Investment Media, Principles, Avenues and Modes.

**Unit 2**

**(8 Hours)**

**Investment options and operational scenario.**

- 2.1 Needs and benefits of investing
- 2.2 Sources of financial information
- 2.3 Personal Savings & Investment: Investment Criteria- Liquidity, Safety and Profitability, Savings and Instruments of Post Office and Banks. Chit Funds. Investment in Shares, Debentures, Corporate and Government Bonds
- 2.4 Systematic Investment Planning, National Pension Scheme, Public Provident Fund (Retirement Savings Plans, Pension Plans)

## Unit 3

(8 Hours)

### Insurance and Risk Management

3.1 Analysis of Risk in Investment (Theory)

3.2 Insurance Contract: Life Insurance Contract- Features, Policy, Conditions and General Insurance Plans and Products

### BOOKS FOR STUDY

Madhu Sinha, *“Financial Planning: Theory and Practice”* Tata McGraw-Hill Publishing Company Ltd, New Delhi

Ankit Gala and Khushboo, *“Investment Planning”* Buzzing Stock Publishing house, Mumbai

### BOOKS FOR REFERENCE

Dr. P.K. Gupta, *Insurance and Risk Management”* , Himalaya Publishing House, Mumbai

Ranganathan and Madhumathi, *Investment Analysis and Portfolio Management*, Pearson, New Delhi

Risk analysis, Insurance and Retirement Planning; Taxmaan; 2017

Information Brouchers of Post Offices, Banks, Mutual Funds, Insurance Companies

### JOURNALS

Journal of Financial Planning

Journal of Personal Finance

The Journal of Investing

### WEB RESOURCES

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

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

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

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

### PATTERN OF ASSESSMENT

**Continuous Assessment Test: Total Marks: 25 Duration: 60 minutes**

Section A – 5 x 1 = 5 marks (Objective questions)

Section B – 5 x 2 = 10 marks (from a choice of seven)

Section C – 2 x 5 = 10 marks (from a choice of four)

### Other Components

**Total Marks: 25**

Assignments/Objective Test/Quiz/Presentation

### No End Semester Examination

**STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086**  
**General Elective Course Offered by the Department of Commerce to students of**  
**B.A / B.Sc. / B.Com. / B.Com CS/ B.Com A & F/ B.C.A. / B.V.A Degree Programmes**

**SYLLABUS**

(Effective from the academic year 2019 -2020)

**CUSTOMER CARE AND PROTECTION**

**CODE: 19CM/GE/CC22**

**CREDITS : 2**

**L T P : 2 0 0**

**TOTAL TEACHING HOURS: 26**

**OBJECTIVES OF THE COURSE**

- To sensitise students to the need for customer protection
- To provide an understanding to the students about the legal measures for customer protection in India
- To expose students to the role of different agencies in establishing product and service standards
- To analyse the Consumer Awareness Programmes in India

**COURSE LEARNING OUTCOMES**

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

- Acquaint with their rights as a Consumer
- Understand the procedures to redress Consumer Complaints
- Comprehend the basic procedures for handling Consumer Dispute
- Gain knowledge about the emerging issues and policies relating to Consumer Protection

**Unit 1 (8 Hours)**

**Conceptual Framework**

- 1.1 Consumer and Markets
  - 1.1.1 Concept of Consumer, Nature of Market
  - 1.1.2 Concept of Price – Wholesale and Retail, Maximum Retail Price
  - 1.1.3 Labelling and Pricing
- 1.2 Customer Satisfaction and Dissatisfaction-Factors
- 1.3 Rights of the Consumers

**Unit 2 (10 Hours)**

**Grievance Redressal Mechanism**

- 2.1 Types of Complaints-Frivolous Complaints and Vexatious Complaints
- 2.2 Grounds of Filing a Complaint, Procedure, Relief, Legal and Voluntary Measures
- 2.3 Doctrine of Caveat Emptor, Caveat Emptor Venditor
- 2.4 Role of the Media and Government

**Unit 3 (8 Hours)**

**Consumer Protection in India**

- 3.1 Recent Developments in Consumer Protection in India
- 3.2 COPRA

- 3.3 Legal Cases in India
  - 3.3.1 Banking- RBI and Banking Ombudsman
  - 3.3.2 IRDA
  - 3.3.3 Telecommunication-TRAI
  - 3.3.4 Food Products-FSSAI
  - 3.3.5 Advertising-ASCI

### **BOOKS FOR STUDY**

Dr. Roopa Om Mathur-*Consumer protection* - Vayu Education of India.  
Agarwal V.K. *Consumer Protection Law and Practice*, 5th ED, New Delhi. BLH Publishers, Distributors Pvt Ltd 2009

### **BOOKS FOR REFERENCE**

Barowalis JN *Commentary on the consumer Protection Act*, 3rd Ed, Delhi. Universal Law Publishing Co. Pvt Ltd 2008  
Dugar SM *Commentary on Consumer Protection Law*, Vol.2. 4th Ed, Nagpur. Wadha and Company 2006  
Gambhir Cheena, *Consumer Protection Administration - Organization and Working*, New Delhi. Deep and Deep Publication Pvt Ltd 2007

### **JOURNALS**

Consumer Protection Judgements (CPJ)  
Recent Issues of Magazines-Insite  
Consumer Voice

### **WEB RESOURCES**

[www.ncdrc.nic.in](http://www.ncdrc.nic.in)  
[www.trai.gov.in](http://www.trai.gov.in)  
[www.fssai.gov.in](http://www.fssai.gov.in)

### **PATTERN OF ASSESSMENT**

<b>Continuous Assessment Test:</b>	<b>Total Marks: 25</b>	<b>Duration: 60 minutes</b>
Section A – 5 x 1 = 5 marks (Objective questions)		
Section B – 5 x 2 = 10 marks (from a choice of seven)		
Section C – 2 x 5 = 10 marks (from a choice of four)		

<b>Other Components</b>	<b>Total Marks: 25</b>
Assignments/Objective Test/Quiz/Presentation	

**No End Semester Examination**

**STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086**  
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**SYLLABUS**

(Effective from the academic year 2019 – 2020)

**SOCIAL MEDIA MARKETING**

**CODE: 19CM/GE/SM22**

**CREDITS: 2**

**L T P: 2 0 0**

**TOTAL TEACHING HOURS:26**

**OBJECTIVES OF THE COURSE**

- To provide students an insight into the nature and scope of social media marketing
- To give an overview on the different forms of social media
- To provide students an outline about content marketing

**COURSE LEARNING OUTCOMES**

On successful completion of the course students will be able to

- Demonstrate how to use social media as a marketing tool
- Define the role of social media marketing in the promotion mix
- Influence brand awareness by leveraging multiple social media channels
- Formulate a social media marketing strategy suited for their needs

**Unit 1 (8 Hours)**

**Introduction**

- 1.1 Introduction to Social Media- Meaning, Scope, Importance and Relevance of Social Media Marketing
- 1.2 Benefits and Pitfalls of Social Media Marketing
- 1.3 Role of Social Media Marketing- Goals and Strategies

**Unit 2 (10 Hours)**

**Social Media Channels**

- 2.1 Social Media Platforms- Facebook, Blogs, Microblogging, Twitter, YouTube, Instagram and LinkedIn, Pinterest, Google+, Foursquare, Snapchat and Customer Personas
- 2.2 Social Book Marking
- 2.3 Social Listening- an Insight

**Unit 3 (8 Hours)**

**Content Marketing**

- 3.1 Meaning and its Importance
- 3.2 Types of Social Media Content- Interactive Content, Strongly Positive Content, Visual Content and User Generated Content, e-Books

## **BOOKS FOR STUDY**

Social Media Marketing: *A Strategic Approach*, 2E. Barker, Barker, Bormann and Neher,  
2017 South-Western, Cengage Learning,

David Meerman Scott, *The New Rules of Marketing & PR*, 5th Edition.

## **JOURNALS**

Journal of Digital and Social Media Marketing

Indian Journal of Marketing

## **WEB RESOURCES**

<http://www.socialmediatoday.com>

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

<http://smallbusiness.yahoo.com>

<http://brand24.com>

## **PATTERN OF ASSESSMENT**

### **Continuous Assessment Test:**

**Total Marks: 25**

**Duration: 60 minutes**

Section A – 5 x 1 = 5 marks (Objective questions)

Section B – 5 x 2 = 10 marks (from a choice of seven)

Section C – 2 x 5 = 10 marks (from a choice of four)

### **Other Components**

**Total Marks: 25**

Assignments/Objective Test/Quiz/Presentation

## **No End Semester Examination**

**STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086**  
**General Elective Course Offered by the Department of Commerce to students of**  
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**SYLLABUS**  
(Effective from the academic year 2019-2020)

**BANKING PRACTICES**

**CODE:19CM/GE/BP22**

**CREDITS: 2**

**L T P: 2 0 0**

**TOTAL TEACHING HOURS: 26**

**OBJECTIVES OF THE COURSE**

- To educate students on the new developments in the banking sector
- To provide an overview on the significance of banking services
- To provide knowledge on banking operations
- To facilitate learning of banking practices with special focus on Customer banking operations

**COURSE LEARNING OUTCOMES**

On successful completion of the course students will be able to

- Open and operate Bank account
- Understand the different banking product and services
- Comprehend knowledge on e-banking and its importance in today's scenario
- Avail various services offered by banks

**Unit 1 (10 Hours)**

**Introduction**

- 1.1 An Overview of Banking System in India – Commercial Bank -Functions and Services
- 1.2 Types of Bank Accounts-Opening of Bank Accounts
- 1.3 Forms of Lending-Loans-Types of Loans
- 1.4 Closing of Bank Accounts – Procedure

**Unit 2 (8 Hours)**

**Documents used in Banking**

- 2.1 Importance of Documentation
- 2.2 Application Form for Opening of Accounts - Saving Bank (SB), Fixed Deposit, Current Account and Recurring Deposit, KYC
- 2.3 Pay In Slip, Withdrawal Slip, Demand Draft Applications, Cheque, Demand Loans, etc.
- 2.4 Application for Closing of Accounts and Transfer of Funds

**Unit 3 (8 Hours)**

**E- Banking**

- 3.1 Meaning and Importance of Net Banking.
- 3.2 Internet Banking, Mobile Banking, Telebanking Banking, Point of Sale Terminal
- 3.3 Credit Card, Debit Card, Smart Card, NEFT, E-Wallet
- 3.4 Automated Teller Machine and its Advantages
- 3.5 Electronic Fund Transfer, Electronic Clearing Services
- 3.6 Digital Signature

## **BOOKS FOR STUDY**

Gurusamy S. *Banking Theory Law and Practice*. 2<sup>nd</sup> ed. Chennai: Vijay Nicole, 2015.

P.N Varshney. *Banking Theory Law and Practice*. 22<sup>nd</sup> ed. New Delhi: Sultan Chand, 2017

## **BOOKS FOR REFERENCE**

Indian Institute of Banking and Finance, Principles and Practices of Banking, Macmillan Education, 2015.

Gordon E. and K.Natarajan. *Banking Theory Law and Practice*. 19<sup>th</sup> ed. Mumbai: Himalaya, 2016.

Sundharam K.P.M. and P.N Varshney. *Banking Theory Law and Practice*. 22<sup>nd</sup> ed. New Delhi: Sultan Chand, 2015.

## **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 ASSESSMENT**

### **Continuous Assessment Test:**

**Total Marks: 25**

**Duration: 60 minutes**

Section A – 5 x 1 = 5 marks (Objective questions)

Section B – 5 x 2 = 10 marks (from a choice of seven)

Section C – 2 x 5 = 10 marks (from a choice of four)

### **Other Components**

**Total Marks: 25**

Assignments/Objective Test/Quiz/Presentation

## **No End Semester Examination**



**STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086**  
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**SYLLABUS**

(Effective from the academic year 2019 – 2020)

**E-FILING OF RETURNS**

**CODE:19CM/GE/EF22**

**CREDITS : 2**

**L T P : 2 0 0**

**TOTAL TEACHING HOURS: 26**

**OBJECTIVES OF THE COURSE**

- To provide the students the conceptual and practical knowledge about electronic filing of returns
- To educate the students on basics of taxation laws
- To enable students to be self-reliant in individual tax calculation

**COURSE LEARNING OUTCOMES**

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

- Compute the tax liability of an individual
- File taxes online (e-filing)
- Ascertain the taxable income of individual
- Comprehend with the taxable provisions

**Unit 1**

**Introduction**

**(10 Hours)**

- 1.1 An Overview of Computation of Income tax under the Five Heads of Income
- 1.2 E-Filing – Meaning, Importance and Difference between E-Filing and Regular Filing of Returns
- 1.3 Benefits and Limitations of E-Filing
- 1.4 Types of e-Filing - e-File without Digital Signature Certificate. e-File the Income Tax Return (ITR-V) through an e-Return Intermediary (ERI) with or without Digital Signature Certificate (DSC) and Use Digital Signature Certificate (DSC) / EVC

**Unit 2**

**E-Filing Process**

**(5 Hours)**

- 2.1 Registration to E-portal through log in (ADHAR, PAN, TAN,TIN and DIN)
- 2.2 Recording and uploading of Documents
- 2.3 E-file ITR
- 2.4 E-Verify

## Unit 3

### E-Payment of Tax

(11 Hours)

- 3.1 Tax Payment through Online Banking
- 3.2 Procedure to adjust Advance Tax
- 3.3 Refund - Procedure

### BOOKS FOR STUDY

Swatantra Sethi, *Self-Preparation and Filing of Income Tax Returns by Individuals* Kindle Edition, 2018

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

### BOOKS FOR REFERENCE

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

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

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

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

Vinod K., Singhania, *Indirect tax*, 2014-15 Taxman's Publications Pvt. Ltd., New Delhi

**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 ASSESSMENT

**Continuous Assessment Test:**

**Total Marks: 25**

**Duration: 60 minutes**

Section A – 5 x 1 = 5 marks (Objective questions)

Section B – 5 x 2 = 10 marks (from a choice of seven)

Section C – 2 x 5 = 10 marks (from a choice of four)

**Other Components**

**Total Marks: 25**

Assignments/Objective Test/Quiz/Presentation

**No End Semester Examination**

**STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI-600086**

**B.COM DEGREE**

**SYLLABUS**

(Effective from the Academic Year 2019-2020)

**DIRECT SELLING**

**CODE: 19CM/UI/DS23**

**CREDITS: 3**

**OBJECTIVES OF THE COURSE**

- To enlighten students on the basic concepts of Direct Selling
- To create awareness among the students about Sales related Policies
- To equip the students with the skills of Personal Selling Strategies
- To sensitise the students to the need for Sales Organisation

**COURSE LEARNING OUTCOMES**

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

- Learn the art of selling an idea
- Create market and expand the market
- Develop the overall personality of a salesman
- Effectively plan, organize and coordinate Sales force

**Unit 1**

**Introduction**

- 1.1 Personal Selling – Meaning and Objectives, Advantages and Criticisms
- 1.2 Difference between Personal Selling and Salesmanship
- 1.3 Salesmanship as an art, science and profession
- 1.4 Personal Selling Process

**Unit 2**

**Theories of Selling**

- 2.1 'AIDAS' – Right set of circumstances
- 2.2 'Buying Formula' – Behavioral Equations
- 2.3 Selling skills – Interpersonal skills – Negotiations and Communications Skills

**Unit 3**

**The Sales Organisation**

- 3.1 Purpose of Sales Organisation
- 3.2 Basic Types of Sales Organisations
- 3.3 Sales personality – qualities and traits

## **Unit 4**

### **Selling Methods**

4.1 Process of Selling

4.2 Sales Meeting and Sales contests

## **Unit 5**

### **Sales Performance and Compensation**

5.1 Evaluation of sales performance – Qualitative and Quantitative methods

5.2 Types of Compensation plans

## **BOOKS FOR STUDY**

Still Cundiff and Govoni , Sales Management – Decisions Strategies and cases ,

2005 Saravanavel .P and Sumathi .S ,Advertising and Salesmanship , 2017

## **BOOKS FOR REFERENCE**

Gandhi J.C, Marketing – A managerial Introduction,Tata Mc Graw Hill, 2006

Bernard Katz, How to turn Customer Service into Customer Sale ,2006

Frank S. Salsbury , Sales Training – A guide to develop effective sales people, 2006

Richard H. Buskirk,Bruce D. Nuskirk ,Selling Principles and Practices TMH, 2007

Phophalia A.K, Sales Management – Concepts Principles and Practices

## **JOURNALS**

Journal of Personal selling and Sales

Management Journal of Marketing

Journal of Marketing Research

## **WEB RESOURCES**

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

[.net www.jpsssm.org](http://.net www.jpsssm.org)

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

## **PATTERN OF ASSESSMENT**

**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 2019-2020)

**CONSUMER RIGHTS**

**CODE: 19CM/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

**COURSE LEARNING OUTCOMES**

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

- Identify the need for consumer protection and the areas covered by consumer protection law
- Learn and evaluate the various forms of consumer exploitation
- Analyse and evaluate the rights of the consumer
- Understand the business malpractices and legislative regulations to protect consumers.

**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 STUDY**

Mohammed Kamalun Nabi, Mohammed Irshadun Nabi, Kishore C. Raut, Consumer Rights & Protection in India, New Century Publications, 2015.

Steven Miles, Consumerism: As a Way of Life, SAGE Publications Ltd, 2012.

### **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

### **JOURNALS**

Journal of Consumer Policy

International Journal of Consumerism

Journal of Consumer Affairs

### **WEB RESOURCES**

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

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

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

### **PATTERN OF ASSESSMENT**

**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)