



**M.Com. Degree
COMMERCE
(CHOICE BASED CREDIT SYSTEM)**

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 Master's Degree of Stella Maris College will have a comprehensive knowledge of their disciplines, with indepth knowledge of the underlying principles and concepts in one or more disciplines as a basis for independent lifelong learning.

At the end of a postgraduate programme students will be able to

- Demonstrate mastery in the discipline
- Demonstrate deep understanding of the broad principles of science and technology and apply them in varied contexts
- Demonstrate knowledge, understanding and professionalism required for the discipline
- Demonstrate capability to locate, evaluate, manage, and use information/data and research to develop and guide their own knowledge, learning, and practice
- Demonstrate the ability to organise a presentation in a coherent fashion
- Demonstrate the literacy and numeracy skills necessary to understand and interpret information/data and communicate according to the context
- Draw on multiple, relevant/interrelated fields of study to understand, analyse and solve problems
- Exhibit principled decision making and reasoning to identify creative solutions to ethical problems
- Practice/act in ways that show a commitment to social justice and the processes of peace/conflict resolution
- Demonstrate the skills to appropriately interact with people from a range of cultural, linguistic, and religious backgrounds
- Demonstrate an understanding of local, regional, national, and global issues
- Identify themselves as agents of change
- Demonstrate the ability to solve an issue
- Show self-awareness and emotional maturity
- Demonstrate career and leadership readiness
- Exhibit the ability to work in teams
- Demonstrate sensitivity and readiness to share their knowledge and capabilities with the marginalised and oppressed in their communities

STELLA MARIS COLLEGE (AUTONOMOUS) CHENNAI

DEPARTMENT OF COMMERCE

MASTER OF COMMERCE

PROGRAMME DESCRIPTION

The two years Masters in Commerce is intended to develop teaching and research skills among students to create academic expertise to meet the contemporary needs of society. The programme imparts professional education and training in various aspects of business and its environment. It provides the students with opportunities to develop managerial and analytical skills in order to meet the challenges of business at the national and global level. The programme equips the students with necessary conceptual, business and analytical skills required for handling the business operations. The programme enables students to gain a comprehensive understanding of business practices through practical internships, real-time research projects and participation in seminars and case-study discussions.

PROGRAMME SPECIFIC LEARNING OUTCOMES

At the end of a Master of Commerce programme, students will be able to

- Develop a basic understanding of issues involved in business research
- Develop an understanding of the conceptual framework for security analysis and portfolio management along with their application to areas like wealth management and risk analysis
- Demonstrate the ability to analyse issues involved in managing global financial services
- Apply the analytical tools and techniques for financial decision making
- Demonstrate the need for a balance between financial and non-financial information in decision making and control
- Evaluate the advantages and importance of the contemporary accounting system
- Identify ethical and environmental issues affecting global trade
- Understand on the practical relevance and importance of the Indian financial system
- Understand the role of government policies and their interventions in business decisions
- Discuss and apply different research approaches and methodologies
- Identify and relate new trends in marketing which has an impact on consumers

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086
DISTRIBUTION OF CREDITS AND HOURS
Master of Commerce 2019-2020

Courses	Semester 1		Semester 2		Semester 3		Semester 4		Total Credits	Total Hours
	C	H	C	H	C	H	C	H		
PC	4	5	4	5	4	5	4	5	16	20
	4	5	4	5	4	5	4	5	16	20
	4	5	4	5	4	5	4	5	16	20
	4	5	4	5					8	10
Dissertation							7	9	7	9
PE-dept.	5	5			5	6	5	5	15	16
PE-Common			3	3	3	3			6	6
PV			2	2	2	2			4	4
PK			2	2					2	2
PA	2	2							2	2
PN					2				2	0
Library		3		3		4		1	0	11
TOTAL	23	30	23	30	24	30	24	30	94	120

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M.Com. DEGREE

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
SEMESTER-I									
19CM/PC/AD14	Accounting for Decision Making	4	4	1	0	3	50	50	100
19CM/PC/GB14	Global Business Environment	4	4	1	0	3	50	50	100
19CM/PC/ME14	Managerial Economics	4	4	1	0	3	50	50	100
19CM/PC/OB14	Organisational Theory and Behaviour	4	4	1	0	3	50	50	100
	PA/PL	2	2	0	0	-	50	-	100
	Department Elective I								
SEMESTER-II									
19CM/PC/BR24	Business Research	4	4	1	0	3	50	50	100
19CM/PC/MM24	Marketing Management	4	4	1	0	3	50	50	100
19CM/PC/PM24	Project Management	4	4	1	0	3	50	50	100
19CM/PC/FI24	Financial Markets and Institutions	4	4	1	0	3	50	50	100
19CM/PK/SS22	Soft Skills	2	2	0	0	-	50	-	100
CD / ET	Value Education	2	2	0	0	-	50	-	100
	Common Elective I								
SEMESTER-III									
19CM/PC/CT34	Corporate Taxation	4	4	1	0	3	50	50	100
19CM/PC/AC34	Advanced Corporate Accounting	4	4	1	0	3	50	50	100
19CM/PC/MT34	Management of Transformation	4	4	1	0	3	50	50	100
19CM/PN/SI32	Summer Internship	2	0	0	0	-	50	-	100
CD / ET	Value Education	2	2	0	0	-	50	-	100
	Department Elective II								
	Common Elective II								
SEMESTER-IV									
19CM/PC/SF44	Strategic Financial Management	4	4	1	0	3	50	50	100
19CM/PC/FP44	Financial Planning	4	4	1	0	3	50	50	100
19CM/PC/RM44	Retail Marketing	4	4	1	0	3	50	50	100
19CM/PC/DS47	Dissertation	7	0	0	9	-	-	50	100
	Department Elective III								
Postgraduate Elective Courses Offered to Parent Department									
19CM/PE/AM15	Advertising Management	5	5	0	0	3	50	50	100
19CM/PE/CR15	Customer Relationship Management	5	5	0	0	3	50	50	100
19CM/PE/BD15	Business Data Analysis	5	2	0	4	3	50	50	100
19CM/PE/PM15	Security Analysis and Portfolio Management	5	5	0	0	3	50	50	100
19CM/PE/TD15	Training and Development	5	5	0	0	3	50	50	100
19CM/PE/SM15	Service Marketing	5	5	0	0	3	50	50	100
19CM/PE/RB15	Regulatory Aspects of Business	5	5	0	0	3	50	50	100

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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
Postgraduate Elective Courses Offered to Other Departments									
19CM/PE/EF23	Entrepreneurship and Family Business	3	3	0	0	3	50	50	100
19CM/PE/HR23	Human Resource Management	3	3	0	0	3	50	50	100
Social Awareness									
19CM/PA/RD12	Rights of Differently Abled	2	2	0	0	-	50	-	100
19CM/PA/CR12	Child Rights	2	2	0	0	-	50	-	100
19CM/PA/CA12	Civic Awareness	2	2	0	0	-	50	-	100
19CM/PA/HW12	Health and Wellbeing	2	2	0	0	-	50	-	100
19CM/PA/LC12	Learning from Communities	2	2	0	0	-	50	-	100
19CM/PA/RR12	Rural Realities	2	2	0	0	-	50	-	100
19CM/PA/SE12	Social and Economic Issues	2	2	0	0	-	50	-	100
19CM/PA/UR12	Urban Realities	2	2	0	0	-	50	-	100
19CM/PA/SZ12	Care of Senior Citizens	2	2	0	0	-	50	-	100
Independent Elective Courses									
19CM/PI/RB24	Retail Banking	4	0	0	0	3	-	100	100

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SYLLABUS

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ACCOUNTING FOR DECISION MAKING

CODE: 19CM/PC/AD14

CREDITS: 4

L T P: 4 1 0

TOTAL TEACHING HOURS: 65

OBJECTIVES OF THE COURSE

- To enable students to know the applications of accounting tools, techniques and concepts in managerial decision making process
- To develop the competence of the students in managerial decision making and control
- To educate students to apply the key concepts in short term and long term decision making

COURSE LEARNING OUTCOMES

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

- Evaluate the advantages and importance of the contemporary accounting systems
- Explain key terminologies and methods and their relevance to business decisions
- Demonstrate the need for a balance between financial and non-financial information in decision making, control and performance evaluation applications of management accounting
- Apply tools of management accounting in decision-making scenarios

Unit 1 (10 Hours)

Introduction

- 1.1 Role of Accounting in Decision Making – Financial, Cost and Management Accounting
- 1.2 Accounting Information for Decision Making
 - 1.2.1 Cost Statement
 - 1.2.2 Corporate Financial Statement – Contents and Formats as per Schedule 6 of Companies Act 2013
- 1.3 Accounting Standard
 - 1.3.1 An Overview of Accounting Standards and Indian Accounting Standards

Unit 2 (15 Hours)

Cost Analysis for Managerial Decision

- 2.1 Cost-Volume-Profit (CVP) Analysis
- 2.2 Application of CVP in Decision Making

- 2.2.1 Pricing Decision for Domestic and Export Order
- 2.2.2 Key Factor Utilisation Decision
- 2.2.3 Shut Down Decision
- 2.2.4 Input and Sales Mix Decision
- 2.2.5 Make or Buy Decision
- 2.3 Life Cycle Costing – Meaning, Features and Importance
- 2.4 Other Costing Techniques for Cost Ascertainment and Decision Making –
BackFlush Costing, Target Costing – Meaning, Features and Application

Unit 3 (15 Hours)

3.1 Performance Evaluation and Analysis

- 3.1.1 Ratio Analysis
- 3.1.2 Funds Flow Analysis
- 3.1.3 Cash Flow Analysis

3.2 Performance Measurement

- 3.2.1 Activity Based Costing
- 3.2.2 Throughput Accounting
- 3.2.3 Economic Value Added
- 3.2.4 Balance Scorecards

Unit 4 (10 Hours)

Cost Analysis for Control

- 4.1 Standard costing as a Management Tool.
- 4.2 Determination of Standard Costs-Types of Standards
- 4.3 Variance Analysis – Material, Labour and Overhead Variances

Unit 5 (15 Hours)

Cost Control and Profit Planning

- 5.1 Budgetary Control and Profit Planning – Meaning, Role and Objectives
- 5.2 Types of Budget - Production, Purchases, Sales, Cash, Flexible and
Master Budget
- 5.3 Zero Base Budget and Performance Budgeting- Requisites and
Steps in Implementation

BOOKS FOR STUDY

R.L. Gupta, Radhaswamy, *Corporate Accounting*, Sultan Chand & Sons, New Delhi, 2016
 Ravi.M. Kishore, *Cost and Management Accounting*, TaxMann Publishers, 2016
 Sachin Gupta, *Cost and Management Accounting*, TaxMann Publishers, 2018

BOOKS FOR REFERENCE

B.Sarvana Prasath, *A Ready Reference on Advanced Management Accounting*, Wolters
 Kluwer India Pvt Ltd., 2018
 Tulsian, *Introduction to Cost Accounting*, S.Chand, 2012

R.Palaniappan, N.Hariharan, *Cost Accounting Problems and Solutions*, I.K.International Publishing House Pvt Ltd.,, 2014
MN Arora, *Management Accounting*, Himalaya Publishers, 2010
Khan & Jain, *Management Accounting*, Tata McGraw Hill, 2013
Jain and Narang, *Cost Accounting* Kalyani Publishers, 2012
Maheswari, S.N. *Principles of Management Accounting*. New Delhi: Sultan Chand and Sons, 2012

JOURNALS

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

WEB RESOURCES

www.icsi.org
www.elsevier.com

PATTERN OF ASSESSMENT

Continuous Assessment Test: Total Marks: 50 Duration: 90 minutes
Section A – 3 X 10 = 30(From a choice of 4 questions – Problems)
Section B – 1 X 20 = 20(From a choice of 2 questions –Problems)

Other Component Total Marks: 50
Multiple choice questions/Actual Case study/Problem solving/Report writing/Interpretation of Financial statements

End Semester Examination Total Marks: 100 Duration: 3 hours
Section A – 6 X 10 = 60(From a choice of eight questions – 3 theory and 5 problems)
Section B – 2 X 20 = 40(From a choice of four questions – problems)

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SYLLABUS

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GLOBAL BUSINESS ENVIRONMENT

CODE: 19CM/PC/GB14

CREDITS: 4

L T P: 4 1 0

TOTAL TEACHING HOURS: 65

OBJECTIVES OF THE COURSE

- To introduce students to the contemporary issues in global business that illustrates the unique challenges faced by managers in the global business environment
- To enable students to understand the trading strategies and trade protection methods
- To expose students to the role and significance of Regional Cooperation
- To enable students to analyse and appreciate the impact of international organizations on business

COURSE LEARNING OUTCOMES

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

- Understand the concepts of business environment both in Indian and Global context
- Know the dynamics of technological development and social change
- Appreciate the role of International Organizations
- Identify various ethical and environment issues affecting global trade

Unit 1

Introduction

(15 Hours)

- 1.1 Objectives and Significance of Business Environment - Micro and Macro Environment
- 1.2 Nature and Scope of Global Business Environment
- 1.3 Social, Cultural, Economic, Political and Ecological Environment of Global Business
- 1.4 Ethics in International Business

Unit 2

Global Environment and Human Development Index

(15 Hours)

- 2.1 Global Business Environment - Strategic Decisions in Global Business
- 2.2 Concepts of Human Development Index - Significance and Components
- 2.3 Trends in Human Development Index, Human Development Indicators, Important Aspects of Human Development Index
- 2.4 Global Development Index- World Bank Human Development Index

- Unit 3** **(10 Hours)**
International Trading Environment
3.1 Balance of Payments
3.2 Trading Strategies - Different types of Trading Strategies
3.3 Trade Protection Methods - Methods of Trade Protection Policy
3.4 International Commodity Agreements - International Coffee Agreement, International Timber Agreement
- Unit 4** **(15 Hours)**
Economic Integration and Co-operation
4.1 Regional Grouping-European Union, SAARC, NAFTA, ASEAN
4.2 Role of WTO - GATT, TRIMS, TRIPS, World Economic Forum
4.3 Anti-Dumping Measures
- Unit 5** **(10 Hours)**
Organizations impacting International Business Environment
5.1 Role and Functions of International Organizations in Promoting and Regulating Global Business
5.2 International Organizations - IMF, World Bank, IDA, IFC, UNCTAD, UNIDO
5.3 BRICS Development Bank

BOOKS FOR STUDY

Francis Cherunilam, *Business Environment*, Mumbai, 2017 Himalaya publishing House,
John D. Daniels, Lee H. Radebaugh, Daniel P. Sullivan *International Business Environments and Operations* Pearson Education

BOOKS FOR REFERENCE

Ghosh.P.K., and Kapoor, G.K., *Business Policy and Environment*, New Delhi, Sultan Chand & Sons, 2017
Mamoria and Mamoria, *Business Planning and Policy*, Mumbai, Himalaya Publishing House, 1999
Sankaran, S., *Business Environment*, Chennai, Margham Publications, 2017
Bhalla V.K S. Shiva Ramu *International Business Environments* Anmol Publications
New Delhi

JOURNAL

International Journal of Business and Globalisation
Global Business and Economics Review
International Journal of Business Environment

WEB RESOURCES

<https://enterslice.com/learning/international-business-environment-ibe/>

<https://www.civilserviceindia.com/subject/.../international-business-environment.html>

<https://study.com/academy/.../what-is-business-environment-definition-factors-quiz.ht..>

www.economicdiscussion.net/business-environment/business-environment.../10095

PATTERN OF ASSESSMENT

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

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

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

Other Component: Total Marks: 50

Assignments /Seminar/Case study/Class presentation /Group discussion

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

Section A – 6 x 10 = 60 (from a choice of eight questions –Max words 500)

Section B – 2 x 20 = 40 (from a choice of four questions – Max words 1200)

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M.COM DEGREE

SYLLABUS

(Effective from the academic year 2019 – 2020)

MANAGERIAL ECONOMICS

CODE: 19CM/PC/ME14

CREDITS : 4

L T P : 4 1 0

TOTAL TEACHING HOURS: 65

OBJECTIVES OF THE COURSE

- To familiarise students with the concepts and techniques in Managerial Economics
- To make the students appreciate the applications of core concepts in managerial decision making
- To sensitise students to the economic environment that affects organizations

COURSE LEARNING OUTCOMES

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

- Integrate the various functions with a economic and market understanding
- Understand pricing and profit management in different types of competition
- Comprehend the effect of macro aspects of planning in relation to business.
- Understand the role of government policies and their interventions in business decisions

Unit 1

Introduction to Managerial Economics (10 Hours)

- 1.1 Managerial Economics – Definition – Nature and Scope
- 1.2 Fundamental concepts in Managerial economics for decision making: Incremental Principle, Opportunity Cost, Discounting Principle, Time Concept, Equi-Marginal Principle – Illustrations,
- 1.3 Decision Making – Process and Conditions – Difference between Risk Uncertainty

Unit 2

Demand Analysis and Forecasting (15 Hours)

- 2.1 Meaning of Demand – Types of Demand – Law of Demand and its Exceptions, Elasticity of Demand – Price Elasticity, Income Elasticity, Cross Elasticity, Promotion Elasticity, Applications of the concepts of Elasticity
- 2.2 Demand Forecasting – Process – Statistical and Non-Statistical Techniques,
- 2.3 Utility Analysis and Consumer Behaviour – Equilibrium of the consumer using Cardinal and Ordinal Utility (Indifference Curve) Theories.

Unit 3

Supply and Production Theory

(10 Hours)

- 3.1 Meaning of Production Function, Production Function with one Variable input – Law of Variable Proportions – Returns to Scale, Production Function with two Variable Inputs – Iso-quants – Producers' Equilibrium
- 3.2 Economies of Scale – Types – Economies of Scope
- 3.3 Theory of Costs – Classification of Costs - Short Run and Long Run Cost Curves, Revenue Curves

Unit 4

Market Structure

(15 Hours)

- 4.1 Meaning and Elements, Classification of Markets – Markets based on Competition, Theory of Firm – Profit Maximization Rules,
- 4.2 Price and Output Determination under Perfect Competition,
- 4.3 Price and Output Determination under Monopoly – Monopoly Price Discrimination,
- 4.4 Price and Output Determination under Monopolistic Competition,
- 4.5 Price and Output Determination under Oligopoly – Game Theory, Kinky Demand Curve Model

Unit 5

Macro Aspects of Economics

(15 Hours)

- 5.1 Macro Economic Concepts National Income Concepts – Measurement of National Income, Economic Indicators
- 5.2 Business cycles: Phases and Management
- 5.3 An overview of Financial System in India, An overview of Fiscal and Monetary Policies in India,
- 5.4 Need for Government Intervention – Role and Reforms that impact Business, Public-Private Participation (PPP) , Viability Gap Funding

BOOKS FOR STUDY

Mehta PL – *Managerial Economics* – Sultan Chand and Sons, 2016

K.K. Dewett, *Modern Economic Theory: Micro and Macro Analysis* – Orient Book Distributors, New Delhi

Gaurav Dutt and Aswani Mahajan, Dutt and Sundaram - *Indian Economy* – Sultan Chand and Sons - 2016

Varshney and Maheshwari – *Managerial Economics*, Sultan Chand and Sons, New Delhi, 2014

BOOKS FOR REFERENCE

Adhikary, M., '*Business Economics*'. Excel Books, New Delhi, 2000.

Baumol, W.J. *Economic Theory and Operations Analysis*, 3rd Ed., Prentice Hall Inc., New Delhi, 2000

Chopra, O.P '*Managerial Economics*', Prentice Hall Inc., New Delhi, 2001

Dwivedi D.N, *Managerial Economics*, Vikas Publications, 8 edition.

V.L. Mote, *Managerial Economics* – Tata McGraw Hill, New Delhi , 2017

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

Section A - 3 x 10 = 30 (from a choice of four questions)

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

Other Components Total Marks: 50

Assignments/Application Oriented Objective Test

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

Section A - 6 x 10 = 60 (from a choice of eight questions)

Section B - 2 x 20 = 40 (from choice of four questions)

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SYLLABUS

(Effective from the academic year 2019-2020)

ORGANISATIONAL THEORY AND BEHAVIOUR

CODE: 19CM/PC/OB14

CREDITS: 4

LTP : 4 1 0

TOTAL TEACHING HOURS :65

OBJECTIVES OF THE COURSE

- To enable students to understand the human interactions and behaviour in an organisation
- To acquaint students with the mechanisms governing employees interaction
- To develop an understanding of team dynamics
- To sensitise students to the significance of organisational culture

COURSE LEARNING OUTCOMES

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

- Explain the factors influencing individual behavior
- Understand the relevance of group behavior in an organisation
- Compare and contrast theories of organisational behavior
- Assess the impact of culture on organisational behavior
- Examine the significance of organisational dynamics

Unit 1 (10 Hours)

Introduction

- 1.1 Meaning, Definition, Determinants, Nature and Concepts
- 1.2 Organisational Theories- Classical, Neo-Classical and Contemporary
- 1.3 Models of Organisational Behaviour
- 1.4 Challenges and Opportunities for Organizational Behaviour
- 1.5 International Dimensions of Organisational Behaviour

Unit 2 (15 Hours)

Individual Behavior and Personality

- 2.1 Factors Influencing Individual Behaviour - Environmental, Personal and Other Factors
- 2.2 Personality – Determinants, Personality Traits, The Big Five Personality Traits
- 2.3 Theories of Personality-Types, Major Personality Attributes Influencing Organisational Behaviour
- 2.4 Attitudes-Formation of Attitude, Key Work related Attitude
- 2.5 Perception- Factors influencing Perception

Unit 3 (15 Hours)

Individual Dynamics

- 3.1 Perception – Meaning and Definition, Factors influencing Perception, Perceptual Process
- 3.2 Perceptual Biases/Errors – Honing Perceptual Skills

- 3.3 Learning – Theories of Learning, Principles of Learning
- 3.4 Motivation – Theories of Motivation – Maslow’s, Herzberg’s, Alderfer’s and McClelland’s Theory, Motivation and Organisational Effectiveness
- 3.5 Case Studies on Individual Dynamics

Unit 4 (15 Hours)

Group Dynamics

- 4.1 Group Dynamics – Meaning and Types, Stages of Group Development and Group Effectiveness
- 4.2 Team Building – Ingredients of Effective Team, Process and Skills in Team Building
- 4.3 Stress – Nature of Stress, Causes of Stress, Consequences of Stress, Managing Stress in the Work Place, Work Life Balance

Unit 5 (10 Hours)

Organisational Culture, Change and Development

- 5.1 Concept and Determinants of Organizational Culture
- 5.2 Creating, Sustaining and Impact of Culture on Organizational Effectiveness
- 5.3 Conflict in Organisation- Nature of Conflict, Functional and Dysfunctional Conflict, the Process of Conflict and Managing Conflict
- 5.4 Organisational Change – Significance and Types
- 5.5 Organisational Development – Concept, Process, Values and Intervention Techniques

BOOKS FOR STUDY

Robbins, P. Stephen. *Organisational Behaviour – Concepts, Controversies and Applications*, New Delhi: Prentice Hall, 2005.
 Aswathappa, K. *Organizational Behaviour*. New Delhi: Himalaya, 2007.

BOOKS FOR REFERENCE

Davis, Keith and Weratom, John W. *Human behaviour at Work, Organisation behavior*. Madras: Mc Graw Hill,
 Luthans, Fred. *Organizational Behaviour*. Singapore: McGraw Hill International ed, 2010.
 Mishra, M. N. *Organizational Behaviour*. New Delhi: Vikas, 2010.
 Prasad, L.M. *Organisational Behaviour*. New Delhi: Sultan Chand, 2007.
 Sekaran Uma, *Organizational Behaviour – Text and Cases*. New Delhi: Tata Mc Graw Hill, 2006.

JOURNALS

International Journal of Management Reviews
 Journal of Leadership and Organisational Studies
 Journal of Organisational Culture, Communication and Conflict
 SSRN – E Journal

WEB RESOURCES

<http://onlinelibrary.wiley.com/>
www.exed.hbs.edu
www.hbr.org

PATTERN OF EVALUATION

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

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

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

Other Components:

Seminars/Assignments/Case Studies

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

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

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

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SYLLABUS

(Effective from the academic year 2019-20)

BUSINESS RESEARCH

CODE:19CM/PC/BR24

CREDITS:4

L T P:4 1 0

TOTAL TEACHING HOURS:65

OBJECTIVES OF THE COURSE

- To acquaint students with the process and techniques of conducting research
- To train the students to identify and plan the research areas
- To acquaint students with identifying problems for research and develop research strategies
- To familiarise students with the techniques of data collection, analysis of data and interpretation

COURSE LEARNING OUTCOMES

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

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

Unit 1 (10 Hours)

Introduction to Research

- 1.1 Meaning and Significance of Research
- 1.2 Importance of Scientific Research in Business Decision Making
- 1.3 Types of Research and Research Process
- 1.4 Identification of Research Problem and Formulation of Hypothesis
- 1.5 Research Designs.

Unit 2 (15 Hours)

Measurement and Data Collection

- 2.1 Primary Data - Secondary Data
- 2.2 Design of Questionnaire
- 2.3 Sampling Fundamentals and Sample Designs
- 2.4 Measurement and Scaling Techniques

Unit 3 (15 Hours)

Data Analysis

- 3.1 Hypothesis Testing – Meaning and Significance
- 3.2 Z-Test, T-Test, F-Test, Chi-Square Test
- 3.3 Analysis of Variance
- 3.4 Non-Parametric Test – Sign Test, Run Test, Krushall – Wallis Test

Unit 4 (15 Hours)
Interpretation of Data and Presentation of Report

- 4.1 Interpretation of Data
 - 4.1.1 Meaning and Significance
 - 4.1.2 Precautions in Data Interpretation
- 4.2 Presentation of Report
 - 4.2.1 Meaning and Importance of Research Report Writing
 - 4.2.2 Essentials of a Good Research Report
 - 4.2.3 Structure/ Layout of Research Report
 - 4.2.4 Types of Research Report
 - 4.2.5 Steps in Research Report Writing
 - 4.2.6 Footnotes and Bibliography
 - 4.2.7 References and Citation Methods - APA (American Psychological Association, MLA (Modern Language Association) and CMS (Chicago Manual Style)

Unit 5 (10 Hours)
Ethics and Modern Practices in Research

- 5.1 Ethical Norms in Research
- 5.2 Ethical Issues in Research – Plagiarism

BOOKS FOR STUDY

C.R Kothari Research Methodology, *Methods and Techniques*
T N Srivastava and Shailaja Rego, *Business Research Methodology*, Tata Mcgraw Hill Education Private Limited, New Delhi

BOOKS FOR REFERENCE

O.R. Krishnaswami, *Methodology of Research in Social Sciences*, Himalaya Publishing House
Vijay Upagude and Dr Arvind Shende, *Research Methodology*
S. K Khandelwal *Business Statistics*, International Book House Pvt Ltd
Clover, Vernon T and Balsely, Howard L, Colombus O. Grid, *Business Research Methods*, Emary C. Willima, Richard D. Irwin In. Homewood, *Business Research Methods*
R. Gerber and P.J. Verdoom *Research Methods in Economics and Business*, The Macmillan Company, New York

WEB RESOURCES

<http://www.socialresearchmethods.net>

<http://www.oup.com/uk/orc/bin/9780199202959>

PATTERN OF ASSESSMENT

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

Section A- $3 \times 10 = 30$ Marks Answer any Three (from a choice of Four)

Section B- $1 \times 20 = 20$ Marks Answer any One (from a choice of Two)

Other Components: **Total Marks: 50**

Project on application of statistical tools/Assignment/Problem Solving

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

Section A – $6 \times 10 = 60$ (From a choice of 8 questions- 5 theory and 3 problems)

Section B – $2 \times 20 = 40$ (From a choice of 4 questions – 2 theory and 2 problems)

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086

M.COM DEGREE

SYLLABUS

(Effective from the academic year 2019–2020)

MARKETING MANAGEMENT

CODE:19CM/PC/MM24

CREDITS:4

L T P:4 1 0

TOTAL TEACHING HOURS:65

OBJECTIVES OF THE COURSE

- To familiarise students with the process of entering markets, establishing profitable positions and building loyal consumer relationship
- To give a clear understanding on the concepts of marketing
- To create an understanding of the theoretical and practical concepts of marketing

COURSE LEARNING OUTCOMES

On completion of this course, students will be able to

- Understand the role of the marketing function within a firm.
- 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.
- Understand and have clarity when they relate theory to practice.

Unit 1 (10 Hours)

Understanding Marketing Management

- 1.1 Marketing in the 21st Century- Core Concepts
- 1.2 Marketing Management Process-A Strategic Perspective
- 1.3 Customer Quality, Value and Satisfaction, Planning and Control.

Unit 2 (15 Hours)

Opportunities in the Market Place

- 2.1 Scanning the Marketing Environment
- 2.2 Market Information System to measure demand
- 2.3 Market Research

Unit 3 (15 Hours)

Market Oriented Strategies

- 3.1 Product Concept- Customer Driven Market Strategy
- 3.2 PLC- Marketing Strategy
- 3.3 New Product Development Decision Process
- 3.4 Promotional Mix- Elements of Promotional Mix and Benefits

Unit 4 (12 Hours)

Pricing and Channel Strategy

- 4.1 Pricing- Factors affecting Price Determination, Pricing Policies and Strategies, Discounts and Rebates.
- 4.2 Distribution Channels- Functions and Types of Distribution Channels, Intermediaries, Channel Management Decision, Wholesaler and Retailer

Unit 5 (13 Hours)

Recent Trends and Challenges in Marketing

- 5.1 Digital Marketing- Meaning and Types
- 5.2 Social Marketing, Green Marketing, Cyber Marketing
- 5.3 Social Media Marketing, Viral Marketing.
- 5.4 Legal, Ethical and Social Aspects of Marketing: Consumerism, Consumer protection measure in India
- 5.5 Recent Developments in Consumer Protection in India.

BOOKS FOR STUDY

Kotler Philip, *Marketing Management*, New Delhi, Prentice Hall of India, 2017

BOOKS FOR REFERENCE

John, Wilmshurst, *Fundamentals and Practice of Marketing*, New Delhi, Viva Books, 2011

Johansson J.K, *Global Marketing*, New Delhi, Tata McGraw Hill, 2010

Keegan W.J. *Global Marketing Management*. New Delhi, Prentice Hall of India, 2013

JOURNALS

International Journal of Research in Marketing

Indian Journal of Marketing

Journal of Marketing Education

WEB RESOURCES

www.managementstudiesguide.com/marketing

<http://productlifecyclestages.com>

www.marketing-schools.org

www.innovationcoach.com

PATTERN OF ASSESSMENT

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

Section A- 3x10 = 30 Marks Answer any Three (from a choice of Four)

Section B- 1x20 = 20 Marks Answer any One (from a choice of Two)

Other Components: **Total Marks: 50**

Project on application of statistical tools/Assignment/Problem Solving

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

Section A – 6x10= 60 (From a choice of 8 questions)

Section B – 2x20= 40 (From a choice of 4 questions)

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

SYLLABUS

(Effective from the academic year 2019-2020)

PROJECT MANAGEMENT

CODE: 19CM/PC/PM24

CREDITS:4

LTP:4 1 0

TOTAL TEACHING HOURS:65

OBJECTIVES OF THE COURSE

- To enable the students to acquire an understanding of the concept and meaning of project, and project management techniques
- To enable the students to assess and understand project selection process
- To develop in students, a project management mindset and prepare them for careers in the areas of project management

COURSE LEARNING OUTCOMES

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

- Understand the basics of project management
- Carry out market and technical analysis of a project proposal
- Draft a project proposal
- Evaluate the value of a project

Unit 1 (15 Hours)

Concepts of Project Management

- 1.1 Project- Meaning, Need, Nature and Types
- 1.2 Project Lifecycle- Phases
- 1.3 Project Management Processes
- 1.4 Project Management Principles

Unit 2 (15 Hours)

Project Identification and Selection

- 2.1 Project Environment - Identification of Investment Opportunities
- 2.2 Idea Generation – Sources, SWOT Analysis
- 2.3 Project Screening- Pre-Feasibility and Feasibility Study
- 2.4 Stages in Project Formulation, Project Report Preparation
- 2.5 Planning Commission's Guidelines for Project Formulation

Unit 3 (10 Hours)

Project Appraisal

- 3.1 Objectives, Essentials of a Project Methodology
- 3.2 Market, Technical, Financial, Commercial and Managerial Appraisal
- 3.3 Social Cost Benefit Analysis –L and M Approach and UNIDO Approach- SCBA in India
- 3.4 Project Appraisal Techniques- NPV, IRR, ARR, BCC, Payback Period

Unit 4 (15 Hours)

Project Planning and Scheduling

- 4.1 Project Planning- Objectives, Process and Components
- 4.2 Project Designing and Project Scheduling
- 4.3 Estimation of Cost of Project and Means of Financing
- 4.4 Tools for Planning and Scheduling – PERT, CPM, Decision Tree Analysis

Unit 5 (10 Hours)

Project Execution and Administration

- 5.1 Project Contracting
- 5.2 Forms of Organisations
- 5.3 Project Direction, Communication and Co-ordination
- 5.4 Project Control – Control Techniques – PERT, CPM
- 5.5 Project Review and Audit

BOOKS FOR STUDY

Prasana Chandra – *Project Preparation, Appraisal and Implementaion* ,Tata Mcgraw Hill,New Delhi

Chaudhary.S – *Project Management*, Tata Mcgraw Hill, New Delhi

BOOKS FOR REFERENCE

Meredith.J.R and Mantel.S.J – *Project Management- A Managerial Approach*,John Wiley,New Delhi,2010

Grey.C.F and Larson E.W and Desai.G.V –*Project Management-the Managerial Process*, Tata Mcgraw Hill,New Delhi,2014

N.P.Agarwal, P.K.Mishra – *Project Management*, Ramesh Book Depo, Jaipur,2006

JOURNALS

International Journal of Managing Projects in Business

International Journal of Project Management

International Journal of Information Technology Project Management

WEB RESOURCES

www.projectmanager.com

www.gantt.com

www.smartsheet.com

PATTERN OF ASSESSMENT

Continuous Assessment Test:

Total Marks: 50

Duration: 90 minutes

Section A – 3 X 10 = 30 (from a choice of 4 – Max words 500)

Section B – 1 X 20 = 20 (from a choice of 2 –Max words 1200)

Other Components:

Total Marks: 50

Assignment/ Class Presentation / Objective Test / Case Study

End-Semester Examination

Total Marks: 100

Duration: 3 hours

Section A – 6 X 10 = 60(From a choice of eight questions – Max words 500)

Section B – 2 X 20 = 40(From a choice of four questions – Max words 1200)

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086

M.COM DEGREE

SYLLABUS

(Effective from the academic year 2019-2020)

FINANCIAL MARKETS AND INSTITUTIONS

CODE: 19CM/PC/FI24

CREDITS: 4

L T P : 4 1 0

TOTAL TEACHING HOURS: 65

OBJECTIVES OF THE COURSE

- To give an overview on the functioning and importance of Financial Institutions and Financial Markets
- To give a clear understanding and knowledge of Financial system in the present scenario
- To provide the students with the basic knowledge about the markets and various services provided in those markets.
- To provide adequate information about the roles of intermediaries and its regulating bodies

COURSE LEARNING OUTCOME

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

- Gain an understanding on practical relevance and importance of the Indian Financial system
- Assess the importance and characteristics of the financial instruments
- Describe the role and functions of secondary market
- Comprehend the importance of regulatory bodies

Unit 1 (10 Hours)

Introduction

- 1.1 Indian Financial System- Meaning, Characteristics, Significance and Components, Challenges and Growth
- 1.2 Financial Markets – Importance, Characteristics and Classification
- 1.3 Financial Institutions – Functions and Structure
- 1.4 Role of Financial Institutions in the Economic Development

Unit 2 (15 Hours)

Financial Markets – 1

- 2.1 Money Market – Functions, Types, Characteristics of Indian Money Market, Money Market Instruments – Segments of Money Market – Call/Notice Money Market – Commercial Bills Market – Treasury Bills Market – Certificates of Deposit - LAF, MSF, REPO and Reverse REPO (an overview)
- 2.2 Capital Market – Functions, Instruments, Organisation and Mechanism

- 2.2.1 Primary Market – Concept, Features, Functions, Instruments, Organisation and Mechanism
- 2.2.2 Initial Public Offer, Follow on Public Offer, Rights Issue, Private Placement, Preferential Issues, Bonus Issues, Book-Building, Global Depository Receipts
- 2.2.3 Role and Importance of Primary Market in Economic Development

Unit 3 (10 Hours)

Financial Markets - 2

- 3.1 Secondary Market – Functions, Methods of Issue in the Secondary Market, Players, Management and Listing of Securities
- 3.2 Bond Market – Functions, Significance, Structure, Participants and Instruments of Indian Debt Market
- 3.3 Commodities Market – Meaning and Developments in the Commodities Market

Unit 4 (15 Hours)

Financial Institutions

- 4.1 Depository Institutions - Evolution, Management and Organizational setup - Commercial Banks and Industrial Finance – Bank Credit, Term Lending, Performance of Indian Banking System, Regulatory Aspects of Banking
- 4.2 Non-Depository Institutions – Mutual Fund, Chit Fund, Unit Trust of India – Insurance Companies (Both Life and Non-Life Insurance Companies)
- 4.3 Development Banks - Types, functions, growth, Structure
- 4.3 Non-Banking Financial Companies - Meaning, Scope, Characteristics and Functions, Types- Organized and unorganized, Differences between Banking and Non-Banking Financial Companies

Unit 5 (15 Hours)

Regulatory and Promotional Institutions

- 5.1 Stock Exchanges in India- Objectives, Functions, Significance and Working
- 5.2 National Securities Depository Limited (NSDL), Central Depository Services Limited (CDSL), The Stock Holding Corporation of India Limited (SHCIL)
- 5.3 Reserve Bank of India – Regulatory Functions

BOOKS FOR STUDY

M Y Khan, *Indian Financial System*, Tata McGraw Hill Education, 2017

Jeff Madhura, *Financial Institutions and Markets*, Cengage Learning India Private Limited, New Delhi, 2016

BOOKS FOR REFERENCE

Jayadeb Sarkhel, Seikh Salim, *Indian Financial System*, Tata McGraw Hill Education, 2018

Sujatra Bhattacharyya, *Indian Financial System*, Oxford University Press, 2017

Machiraju, *Indian Financial System*, Vikas Publishing House, 2nd Edition, 2010.

Srivastava R M and Divya Nigam, *Dynamics of Financial Markets and Institutions in India*, Excel Books, New Delhi, 2010

Bharati V.Pathak, *Indian Financial System*, Pearson Education, 2018.

JOURNALS

International Journal of Banking and Finance Research

IOSR Journals

WEB RESOURCES

www.sebi.gov.in

www.nism.ac.in

www.rbi.org.in

PATTERN OF ASSESSMENT

Continuous Assessment Test

Total Marks: 50

Duration: 90 minutes

Section A – 3 X 10 = 30 (From a choice of 4 – Max words 500)

Section B – 1 X 20 = 20 (From a choice of 2 –Max words 1200)

Other Components:

Total Marks: 50

Research Manuscript Submission/Cryptic Crossword Puzzles/Open book test/Multiple choice questions/Actual Case study

End Semester Examination

Total Marks: 100

Duration: 3 hours

Section A – 6 X 10 = 60(From a choice of eight questions – Max words 500)

Section B – 2 X 20 = 40(From a choice of four questions – Max words 1200)

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI 600 086

M.COM DEGREE

SYLLABUS

(Effective from the academic year 2019 -2020)

SOFT SKILLS

CODE: 19CM/PK/SS22

CREDITS: 2

L T P: 2 0 0

TOTAL TEACHING HOURS: 26

OBJECTIVES OF THE COURSE

- To empower students and create opportunities for self-development.
- To instill confidence in students to face challenges.
- To manage emotions and resolve conflicts.
- To organize activities and manage time.
- To set goals and plan ahead.

COURSE LEARNING OUTCOMES

- Communicate with confidence and poise.
- Accept themselves and improve on their weaknesses.
- Strengthen their relationships through confronting and solving problems.
- Work more effectively and complete activities on time.
- Plan their future with clarity and focus.

Unit 1

Behavioural Traits

(6 Hours)

- 1.1 Self Awareness
- 1.2 Communication Skills –Verbal and Non Verbal
- 1.3 Leadership Qualities
- 1.4 Etiquette and Good Manners
- 1.5 Experiential Learning –Based on activities

Unit 2

Team Work

(5 Hours)

- 2.1. Interpersonal Skills
- 2.2. People Management
- 2.3. Creative Thinking
- 2.4. Critical Thinking
- 2.5. Experiential Learning – Based on activities

Unit 3

Time Management

(5 Hours)

- 3.1. Importance of time management
- 3.2. Planning and Prioritizing

- 3.3. Organizing skills
- 3.4. Action Plan
- 3.5. Experiential Learning – Based on activities

Unit 4

Conflict Resolution

(5 Hours)

- 4.1. Reasons for conflict
- 4.2. Consequences of conflict
- 4.3. Managing emotions
- 4.4. Methods of resolving conflicts
- 4.5. Experiential Learning – Based on activities

Unit 5

Career Mapping

(5 Hours)

- 5.1. Goal Setting and Decision Making
- 5.2. Career Planning
- 5.3. Resume Writing
- 5.4. Handling Interviews
- 5.5. Experiential Learning – Based on activities

Workshop on Societal Analysis

BOOKS FOR REFERENCE

Khera. Shiv. *You Can Win*. New Delhi: Macmillan India, 2002.

Mishra. Rajiv. K. *Personality Development: Transform Yourself*. New Delhi: Rupa 2004.

Newstorm, John. W. and Scannell. Edward. E. *Games Trainers Play: Experiential Learning*. New Delhi: Tata McGraw Hill, 1980.

PATTERN OF EVALUATION

Internal Assessment:

Quiz / Group Presentation / Assignment

No End Semester Examination

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086

M.COM DEGREE

SYLLABUS

(Effective from the academic year 2019-2020)

CORPORATE TAXATION

CODE:19CM/PC/CT34

CREDITS:4

L T P:4 1 0

TOTAL TEACHING HRS:65

OBJECTIVES OF THE COURSE:

- To provide a broad conceptual framework for determining the tax liability for a corporate assessee
- To familiarise the student with the latest provisions of the Indian tax laws
- To enable students to appreciate the administrative procedure relating to payment of corporate tax
- To develop skills required to assess and file GST returns

COURSE LEARNING OUTCOMES

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

- Compute corporate income
- Use their theoretical knowledge in Corporate tax planning
- Connect acquired knowledge and skills with practical problems in computing tax liability
- Understand the basic principles underlying the levy of GST

Unit 1

(15 Hours)

Assessment of Companies Income

- 1.1 Classification of Companies – Domestic and Foreign
- 1.2 Residential Status of a Company and Incidence of Tax
- 1.3 Provisions relating to Computation of Business Income - Allowed and Disallowed Expenses, Depreciation
- 1.3 Set off and Carry forward of Losses
- 1.4 Computation of Business Income

Unit 2

(15 Hours)

Computation of Corporate Tax Liability

- 2.1 Computation of taxable income – Deductions and Tax Liability
- 2.2 Corporate Tax Rates in India
- 2.3 Corporate Tax Planning
- 2.4 Dividend Distribution Tax
- 2.5 Minimum Alternate Tax, Corporate Tax Rebate

Unit 3 (10 Hours)

Tax Planning and Procedure

- 3.1 Nature and Scope of Tax Planning
- 3.2 Schemes of Tax Planning
- 3.3 Submission of Returns and Procedure of Assessment - Tax payments - E – TDS, TCS, Advance payment of Tax
- 3.4 Double Taxation and Tax Avoidance
- 3.5 Tax Returns – Procedure for e-filing, Tax Audit

Unit 4 (10 Hours)

Tax Administration

- 4.1 Tax Authorities – Powers and Duties
- 4.2 Appeals and Revisions - Procedure
- 4.3 Settlement Commission – Constitution, Powers and Duties
- 4.4 Penalties and Prosecution

Unit 5 (15 Hours)

Goods and Services Tax

- 5.1 Goods and Service Tax – Overview, Evolution of GST and Basic Concepts in GST
- 5.2 Registration Procedures - Cancellation and Revocation
- 5.3 Levy and Collection of GST
- 5.4 Input Tax Credit- Computation, Distribution and Claim
- 5.5 Customs Duty – Meaning, Classification of Goods, Methods of Valuing Imported Goods and Customs Duty Drawback

BOOKS FOR STUDY

Gaur, V.P. and Narang D.B., *Income Tax Law and Practice*, New Delhi: Kalyani Publishers, Vinod K., Singhania, *Taxman's Students Guide to Income Tax*, New Delhi: Taxman's Publications Pvt. Ltd.,.

BOOKS FOR REFERENCE

Girish Ahuja, *Simplified approach to Corporate tax planning and management*, Bharat house private ltd,

Kushal Kumar Agarwal, *Corporate tax planning*, Atlantic Publishers ,

Mehrothra, H.C, Sahithya Bhavan Publications, 2014.

Sulphey & Basheer, *Laws for Business*, 4th ed. Delhi, PHI Learning Private Ltd
SULPHEY & BASHEER

NOTE: Latest edition of the readings may be used

JOURNALS

Journal of Taxation Management

National Tax Journal

Journal of Taxation Investment

WEB RESOURCES

www.taxmanagementindia.com

www.taxinstitute.com

www.incometaxmanagement.com

PATTERN OF ASSESSMENT

Continuous Assessment Test: Total Marks: 50

Duration: 90 minutes

Section A – 3x10=30 (From a choice of 4 questions)

Section B – 1x20=20 (From a choice of 2 questions)

Other Components: Total Marks: 50

Seminars/Assignments/Preparation of Returns

End-Semester Examination: Total Marks: 100

Duration: 3 hours

Section A – 6x10= 60 (From a choice of 8 questions 5 theory 3 problems)

Section B – 2x20= 40(From a choice of 4 questions 2 theory 2 problem)

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI -600086

M.COM DEGREE

SYLLABUS

(Effective from the academic year 2019-2020)

ADVANCED CORPORATE ACCOUNTING

CODE: 19CM/PC/AC34

CREDITS:4

L T P:4 1 0

TOTAL TEACHING HRS:65

OBJECTIVES OF THE COURSE

- To equip students with the necessary knowledge to prepare final accounts of banking and insurance companies
- To acquaint students with the accounting procedures for mergers and acquisitions
- To equip students with the ability to prepare consolidated financial statements
- To provide an understanding of the provisions relating to liquidation of a company

COURSE LEARNING OUTCOMES

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

- Prepare the consolidated financial statements of Holding Companies
- Identify the accounting procedure relating to amalgamation and acquisition
- Comprehend the preparation of accounts of banking and insurance companies
- Gain a practical insight into the current provisions relating to insolvency and bankruptcy code

Unit 1 (15 Hours)

Mergers and Acquisitions

- 1.1 Legal provisions relating to mergers and acquisitions
- 1.2 Calculation of purchase consideration
- 1.3 Accounting treatment in the books of the purchasing company and vendor company for merger and purchase excluding inter- company holdings

Unit 2 (15 Hours)

Holding Company Accounts

- 2.1 Preparation of Consolidated Balance Sheet – Calculation of minority interest, capital profit and goodwill or cost of control
- 2.2 Intercompany Owings with one subsidiary company
- 2.3 Dividend received and Bonus shares

Unit 3 (10 Hours)

Insurance Company Accounts

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

Unit 4 (15 Hours)

Bank Accounts

- 4.1 Treatment of Rebate on bills discounted
- 4.2 Computation of provision to be made for advances

4.3 Preparation of Profit and Loss account with schedules

4.4 Preparation of Balance Sheet with schedules

Unit 5

(10 Hours)

5.1 Liquidation

5.1.1 Legal Provisions of Companies Act and Insolvency and Bankruptcy Code

5.1.2 Statements relating to winding up

5.1.3 Statements relating to IBC

BOOKS FOR STUDY

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

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

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

BOOKS FOR REFERENCE

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

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

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

JOURNALS

Journal of Banking and Finance

Journal of Finance

Indian Journal of Commerce

WEB RESOURCES

www.icaai.org

www.accaglobal.com

PATTERN OF ASSESSMENT

Continuous Assessment Test:

Total Marks: 50

Duration: 90 minutes

Section A-Answer any Three (from a choice of Four) (3x10=30)

Section B-Answer any One (from a choice of Two) (1x20=20)

Other Components:

Total Marks: 50

Open book test /Assignment/Problem solving

End-Semester Examination:

Total Marks: 100

Duration: 3 hours

Section A – 6x10= 60 (From a choice of 8 questions- Two theory and Six Problems)

Section B – 2x20= 40 (From a choice of 4 questions – Two Theory and Two Problems)

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086

M.COM DEGREE

SYLLABUS

(Effective from the academic year 2019-2020)

MANAGEMENT OF TRANSFORMATION

CODE: 19CM/PC/MT34

CREDITS: 4

L T P: 4 1 0

TOTAL TEACHING HOURS:65

OBJECTIVES OF THE COURSE

- To enable students to understand the dynamics and issues of transformation
- To provide an understanding the importance of Internal and External Management
- To enable students to understand the importance of benchmarking
- To facilitate students to appreciate the importance of practicing transformational leadership approach in organisations

COURSE LEARNING OUTCOMES

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

- Assimilate the importance of organizational change for effective working
- Comprehend the importance of Transformational leadership
- Explain the concept of Turnaround Management and Business Process Reengineering
- Understand the complexities of organisational change management

Unit 1 (12 Hours)

Introduction

- 1.1 Concept, Nature and Process of Planned Change and Resistance to Change
- 1.2 Emerging Horizons of Management in Changing Environment
- 1.3 Concepts of Transformation vs. Change - Transformational Leadership – Transactional Leadership, Charismatic vs. Non- Charismatic Leadership
- 1.4 Simulating Change, Navigating Political Dimensions in Change

Unit 2 (13 Hours)

Leadership

- 2.1 Leadership from Within: Concept, Need and Importance of developing Leadership from within
- 2.2 Distinction between Leadership from without and Leadership from within
- 2.3 Steps for Developing Leadership from within
- 2.4 Importance of Different Leadership Styles, Comparison between Transformational and Transactional Leadership Approaches

Unit 3 (13 Hours)

Turnaround Management

- 3.1 Turnaround Management - Definition of Sickness - Causes and Symptoms of Sickness - Prediction of Sickness – Quantitative and Qualitative Models
- 3.2 Behavioural, Economic and Technical Issues in Turnaround Management
- 3.3 Role of IBC, DRT, Financial Institutions
- 3.4 Case Studies in Turnaround Management

Unit 4 (15 Hours)

Business Process Reengineering

- 4.1 Introduction to Process Design, Process Redesign, Process Reengineering
- 4.2 BPR as a tool for managing transformation
- 4.3 Implementation of BPR
- 4.4 Case Studies in BPR

Unit 5 (12 Hours)

Organizational Change and Change Management

- 5.1 Concepts, Forces and Types of Organisational Change – External and Internal
- 5.2 Recognising the Need for Change – The Six Box Organisational Model
- 5.3 Organisational Change Framework
- 5.4 Managing Change – Planning and Creating the Support System, Managing Transition, Organisation Restructuring – Strategies

BOOKS FOR STUDY

Whittaker, D.H., *Managing Innovations*, Cambridge University Press, Cambridge, Reprint 2011

Bender, Peter Urs, *Leadership from Within*, Macmillan India Ltd., Delhi, Reprint 2011

BOOKS FOR REFERENCE

Sawhney, Mohan and Jeff Zabin, *The Seven Steps to NIRVANA: Strategic Insights into e-Business Transformation*, Tata McGraw Hill, New Delhi, 2001

Hammer, M. and J. Champy, *Reengineering the Corporation: A Manifesto for Business Revolution*, Nicholas Brealey Publishing., Reprint 2010

Khandwalla Pradip, *Turnaround excellence: In sights from 120 cases*, Response Book (A Division of Sage Publication, Newbook)

Noori, H. and Radford, *Readings and Cases in Management of New Technology*, Prentice Hall, New York.

JOURNALS

Indian Journal of Human Resource Management

South Asian Journal of Management

WEB RESOURCES

www.iosr.org

PATTERN OF ASSESSMENT

Continuous Assessment Test:

Total Marks: 50

Duration: 90 minutes

Section A – 3 X 10 = 30 (From a choice of 4 – Max words 500)

Section B – 1 X 20 = 20 (From a choice of 2 –Max words 1200)

Other Components:

Total Marks: 50

Research Manuscript Submission / Cryptic Crossword Puzzles / Multiple choice questions / Case study

End-Semester Examination:

Total Marks: 100

Duration: 3 hours

Section A – 6 X 10 = 60 (From a choice of eight questions – Max words 500)

Section B – 2 X 20 = 40 (From a choice of four questions – Max words 1200)

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086

M.COM DEGREE

SYLLABUS

(Effective from the academic year 2019-2020)

SUMMER INTERNSHIP

CODE:19CM/PN/SI32

CREDITS:2

OBJECTIVES OF THE COURSE

- To provide an opportunity to gain practical knowledge in different aspects of business
- To familiarise the student with the latest trends in business practices
- To enable students to appreciate the theatrical knowledge gained

COURSE LEARNING OUTCOMES

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

- Communicate a practical understanding of business operations
- Demonstrate the ability to integrate and apply theoretical knowledge and skills developed in various courses to real-world situations
- Exhibit the ability to effectively work in a professional environment and demonstrate work ethic and commitment in a work-based environment
- Reflect on personal and professional development needs and set strategic goals for progressing towards an intended career.

The Students required to

- Undergo practical training in a reputed organisation for 100 hours
- Maintain a log book duly countersigned by the supervisor of the organisation
- The log book to contain the following details
 - a. Hours worked
 - b. Nature of work
- A final consolidated report with a minimum of 50 pages, to be submitted at the end of the Internships detailing the work assigned and performed in the Organisation.

Evaluation

Log book	- 20 marks
Project report	- 50 marks
VIVA	- 30 marks

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086

M.COM DEGREE

SYLLABUS

(Effective from the academic year 2019-2020)

STRATEGIC FINANCIAL MANAGEMENT

CODE: 19CM/PC/SF44

CREDITS: 4

L T P: 4 1 0

TOTAL TEACHING HOURS: 65

OBJECTIVES OF THE COURSE

- To enable students to understand the conceptual framework of financial management
- To familiarise students with approaches for better utilisation of financial resources
- To encourage students to apply financial theory to real life situations

COURSE LEARNING OUTCOME

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

- Analyse a company's financial performance and make appropriate decisions
- Assess the factors affecting investment decisions and opportunities available for an organisation
- Explore the financial environment in which firms and financial managers must operate
- Understand the alternative sources of finance and investment opportunities, and their suitability in particular circumstances

Unit 1

(10 Hours)

1.1 Nature and Scope of Financial Management

- 1.1.1 Definition, Scope of Corporate Finance
- 1.1.2. Functions of Financial Management
- 1.1.3. Objectives of Firm- Profit Maximization, Wealth Maximization, Value Maximization
- 1.1.4 Time Value of Money – Overview of the concept and its application in Financial Management

1.2 Cost of Capital

- 1.2.1 Meaning, Significance and Concepts of Cost of Capital
- 1.2.2 Cost of Debt, Preference Shares, Equity Shares and Retained Earnings
- 1.2.3 Determination of Cost of Capital - Weighted Average Cost of Capital
- 1.2.4 CAPM

Unit 2	(15 Hours)
Long Term Financing Decision	
2.1 Sources of Long Term Finance	
2.2 Methods of Raising Long Term Finance	
2.3 Capital Structure	
2.3.1 Designing Capital Structure – EBIT- EPS Approach, Valuation Approach, Cash Flow Approach	
2.3.2 Practical Consideration in Determining Capital Structure	
2.3.3 Optimal Capital Structure	
2.3.4 Valuation of Securities and Bonds	
Unit 3	(15 Hours)
Investment Decision	
3.1 Nature and Types of Investment Decisions	
3.2 Investment Evaluation Criteria	
3.2.1 Non-Discounted Cash Flow Techniques	
3.2.2 Discounted Cash Flow Techniques	
3.3 Capital Rationing and Mutually Exclusive Projects	
3.4 Risk Analysis in Capital Budgeting	
3.4.1 Probability Assignment	
3.4.2 Certainty Equivalent	
3.4.3 Sensitivity Analysis	
Unit 4	(15 Hours)
Working Capital Management	
4.1 Meaning, Significance and Kinds of Working Capital	
4.2 Management of Working Capital - Factors Determining Working Capital - Estimation of Working Capital Requirement	
4.3 Cash Management – Motive of Holding Cash - Cash Budgeting; Cash Collections and Disbursement - Options and Strategies for Investing and Managing Surplus cash	
4.4 Inventory Management – Benefits of Holding Inventory, Risk and Cost of Holding Inventories - Objectives of Inventory Management, Tools and Techniques of Inventory Management	
4.5 Credit Management – Cost of Maintenance of Accounts Receivables, Forecasting the Receivables, Terms of Payments - Credit Policy, Credit Evaluation, Credit Granting, Collection Policy - Controls of Accounts Receivables	
Unit 5	(10 Hours)
Dividend Policy	
5.1 Factors Determining the Dividend Policy of a Firm	
5.2 Types of Dividend	
5.3 Theories of dividend policy – Walter’s model, Gordon’s model, MM Hypothesis	
5.4 Legal Procedures and Tax Aspects of Dividend	

BOOKS FOR STUDY

Khan, M.Y. and Jain P.K. *Theory and Problems in Financial Management*. New Delhi: TMH, 2012.

Ravi, M. Kishore. *Taxmann's Financial Management*. New Delhi: K. L., Taxmann Allied Services, 2012.

BOOKS FOR REFERENCE

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

Maheshwari, S. N. *Financial Management*. New Delhi: Vikas, 2011.

Pandey, I. M. *Financial Management*. New Delhi: Vikas, 2012.

Thulsian, P.C. and Bharath Thulsian C.A. *Financial Management*. New Delhi: S. Chand, 2013

JOURNALS

Journal of Financial and Quantitative Analysis

Indian Journal of Finance

Journal on Risk and Financial Management

WEB RESOURCES

www.niptp.or.in

www.icmrindia.org

PATTERN OF ASSESSMENT

Continuous Assessment Test:

Total Marks: 50

Duration: 90 minutes

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

Section B - 1x20=20(from a choice of two questions)

Other Components:

Total Marks: 50

Case Studies/ Open book test/ Assignment

End-Semester Examination:

Total Marks:100

Duration: 3 hours

Section A – 6x10= 60 (from a choice of eight questions – 3 theory and 5 problems)

Section B – 2x20= 40 (from a choice of four questions – 2 theory and 2 Problems)

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

SYLLABUS

(Effective from the academic year 2019 – 2020)

FINANCIAL PLANNING

CODE: 19CM/PC/FP44

CREDITS: 4

LTP : 4 1 0

TOTAL TEACHING HOURS : 65

OBJECTIVES OF THE COURSE

- To enable students to realise the relevance of financial planning
- To make them understand the key principles of personal finance
- To assist the students to develop skills for critically analysing and planning personal investments
- To orient students with various aspects of financial planning framework

COURSE LEARNING OUTCOME

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

- Have a basic understanding of financial planning techniques
- Develop and identify analytical skills for effective financial decision-making.
- Take informed decisions regarding budgets, investment, insurance, retirement, and estate planning.
- Make appropriate personal financial decisions

Unit 1

Introduction to Financial Planning

(11 Hours)

- 1.1 Financial planning – Meaning, Importance and Process
- 1.2 General Principles of Cash Flow Planning and Budgeting
- 1.3 Legal Aspects of Financial Planning
- 1.4 Elements and Structure of Personal Financial Plan
- 1.5 Relevance of Risk Management in Financial Planning

Unit 2

Investment options and operational scenario

(13 Hours)

- 2.1 Needs and Benefits of Investing
- 2.2 Sources of Financial Information
- 2.3 Investment Options for Individual Investors - Bonds, Equity Shares, Mutual Funds, Fixed Deposits, PPF/NPS, Financial Derivatives, Commodity Derivatives, Gold and Bullion, Real Estate, Exchange Traded Funds (ETFs), Real Estate, Investment Trusts (REITs), Life Insurance and Health Insurance Plans and Operations
- 2.4 Operational Constraints while Investing (Tax Considerations, Unique Needs etc.) and Impact of Inflation and Indexation
- 2.5 Investing in Mutual Funds – Schemes, NAV Calculation, Load Structure, Systematic Investment Plan (SIP) and Systematic Withdrawal Plan (SWP)

Unit 3
Risk- Return Assessment (15 Hours)

- 3.1 Return on Investment and Risk Profiling
- 3.2 Concepts, Types and Calculation of Returns
- 3.3 Power of Compounding, Time Value of Money and Rupee Cost Averaging
- 3.4 Concept of Portfolio and Diversification.
- 3.5 Basics of Portfolio Risk-Return, Tactical and Strategic Asset Allocation

Unit 4
Personal Financial Planning (11 Hours)

- 4.1 Personal Financial Planning Process – Setting Personal Financial Goals, Life-Cycle Approach to Financial Planning
- 4.2 Asset Allocation Decision – Equity Portfolio Strategies, Management Strategies, Asset Allocation Strategies – Tactical, Fixed and Flexible Asset Allocation
- 4.3 Developing and Implementing Financial Plan
- 4.4 Monitoring and Review of Financial Plan
- 4.5 Case Studies on Personal Financial Plan

Unit 5
Managing Credit and Planning for Retirement (15 Hours)

- 5.1 Types of Credit, Advantages and Disadvantages
- 5.2 Credit Bureaus – Individual Credit History, Credit Rating and Identity Security
- 5.3 Objectives and Features of Will and Power of Attorney
- 5.4 Retirement Planning and Pension Schemes
- 5.5 Impact of Taxes and Inflation on Retirement Planning

BOOKS FOR STUDY

Kapoor, J R, Dlabay and Hughes R. *Personal Finance*. Mcgraw Hill. 12th Edition.

Madura, Jeff. *Personal Finance*. Pearson.

BOOKS FOR REFERENCE

Thomas Gorman, E & Raymond E. Forgue. *Personal Finance*, Southwest-Western Cengage Learning. 10th Edition.

Rachel, Siegela and Carol Yacht. *Personal Finance*. Saylor Foundation, Flat World Knowledge.

Bajtelsmit, Vickie L. & Rastelli Linda *Personal Finance*. G. Wiley Pathways

JOURNALS

Journal of Wealth Management

The Insurance and Investment Journal

Journal of Individual Financial Management

WEB RESOURCES

www.saylor.org

www.bogleheads.org

www.planningalt.com

PATTERN OF ASSESSMENT

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

Section A – 3 x 10 = 30 Marks (Answer any three questions from a choice of four)

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

Other Components: Total Marks: 50

Evaluation Modes:

Seminar / Assignments / Case Study Analysis

End Semester Examination Total Marks: 100 Duration: 3 Hours

Section A – 6 x 10 = 60 (Answer any six questions from a choice of eight)

Section B – 2 x 20 = 40 (Answer any two questions from a choice of four questions)

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086

M.COM DEGREE

SYLLABUS

(Effective from the academic year 2019 – 2020)

RETAIL MARKETING

CODE: 19CM/PC/RM44

CREDITS: 4

L T P: 4 1 0

TOTAL TEACHING HOURS: 65

OBJECTIVES OF THE COURSE

- To enable students to understand the conceptual and organizational aspects of retail customers
- To familiarise students with the key elements in planning the retail marketing mix
- To provide the students an insight into retail operations

COURSE LEARNING OUTCOMES

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

- Appreciate the importance of marketing tools and techniques
- Comprehend the impact of technology in modern retailing
- Compare and contrast different retail locations and layout
- Outline the customer relationship process in retailing

Unit 1 (10 Hours)

Introduction

- 1.1 Retailing - Meaning, Economic Significance of Retailing,
- 1.2 Retailing Management Decision Process, Product Retailing vs. Service Retailing,
- 1.3 Types of Retailers, Retailing Environment, Indian vs. Global Scenario

Unit 2 (15 Hours)

Retail Marketing Environment

- 2.1 Understanding the Retail Customer Behavior – Factors Influencing Retail Shopper, Customer Decision Making Process
- 2.2 Market Research – Tools for Understanding Retail Market and Customer
- 2.3 Retail Strategy - Steps Involved in Designing Retail Strategy

- Unit 3** **(15 Hours)**
Stores Location, Layout and Retail Merchandising
3.1 Types of Retail Location and Steps involved in Choosing the Retail Location
3.2 Stores Lay out –Importance of Exterior and Interior Stores Design and Types of Lay out
3.3 Evolution, Understanding Merchandising Management
3.4 Retail Merchandising Management Process, Activities of a Merchandiser
3.5 The Process of Merchandise Planning and Methods of Merchandise Procurement

- Unit 4** **(15 Hours)**
Retail Marketing and Communication
4.1 Retail Marketing Mix – The STP Approach
4.2 Retail Communication Mix
4.3 Servicing the Retail Customer – Importance of Service and CRM in Retail
4.3 Sales Promotion and Personal Selling
4.4 Retail Selling Process

- Unit 5** **(10 Hours)**
E-Tailing
5.1 Introduction, E-tailing, Role of Technology in Satisfying Market Demand,
5.2 Technology in Retail Marketing Decisions
5.3 Structure and Developments in E-tailing
5.4 Factors Influencing the Growth of E-Tailing – Advantages, Disadvantages and Future of E-Tailing

BOOKS FOR STUDY

Swapna Pradhan, *Retailing Management – Text and Cases*, McGraw-Hill Companies 2017
Natarajan L Retail Marketing Margham

BOOKS FOR REFERENCE

Gawand M.K *Retail Business Management* Chandralok Prakasan, Kanpur 2012
Dhruv Grewal, retail Marketing Management – The 5Ecs of Retailing , Sage Publication .2018
Claudia Buhamra Abreu Romero, Retail Marketing Management: Concepts, Guidelines, and Practices, Author House 2013
H. M. Chandrashekar, C. Murthy, Retail Marketing Management, Lap Lambert Academic Publishing, 2012

JOURNALS

International Journal on Retail and Distribution management

Journal of Retailing – Elsevier

Journal of Direct Marketing

WEB RESOURCES

us.sagepub.com

www.tutorialspoint.com/retail_management/retail_management_marketinghttps://joe.org

PATTERN OF ASSESSMENT

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

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

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

Other Component: Total Marks: 50

Evaluation Modes:

Assignments/Seminar /Case study/Class presentation/Group discussion

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

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

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

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086

M.COM DEGREE

DISSERTATION

SYLLABUS

(Effective from the academic year 2019 -2020)

CODE: 19CM/PC/DS47

CREDITS :7

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

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

➤ **Page Limit :**

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

➤ **Contents of the Report:**

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

➤ **Submission:**

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

➤ **Guidelines for Evaluation:**

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

PATTERN OF EXAMINATION

Project Report	-	75 Marks
Viva Voce	-	25 Marks

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600086

M.COM DEGREE

SYLLABUS

(Effective from the academic year 2019-2020)

ADVERTISING MANAGEMENT

CODE: 19CM/PE/AM15

CREDITS: 5

LTP: 5 0 0

TOTAL TEACHING HOURS: 65

OBJECTIVES OF THE COURSE

- To offer an insight into the creative strategies of advertising
- To enable students to understand the changing perspective of advertising.
- To provide an understanding of the growing demand and challenges of the promotional aspects of advertising

COURSE LEARNING OUTCOMES

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

- Appreciate the role of advertising as an effective promotional tool
- Explain the elements of creative ad design
- Gain comprehensive knowledge on various medias of advertising
- Identify the unethical aspects of advertising

Unit 1

(10 Hours)

Introduction

- 1.1 Advertising – Meaning, Importance and Functions
- 1.2 Advertising and Marketing – The Relationship and Differences
- 1.3 Role of advertising – Marketing, Communicative, Economic, Social
- 1.4 Advertising as a Promotional Tool – Pros and Criticism of Advertising
- 1.5 Advertising as a Communication Process

Unit 2

(15 Hours)

Creative Strategy

2.1 Ad Copy

- 2.1.1 Meaning – Preparation Process
- 2.1.2 Types of Copy Form
- 2.1.3 Elements of an Ad Copy

2.2 Ad Designing - Elements of Creative Ad Design

2.3 Ad Layout

- 2.3.1 Structure of an Ad Layout
- 2.3.2 Principles of Ad Layout

Unit 3

(12 Hours)

Advertising Media

- 3.1 Role of Media and Types of media - Indoor and outdoor, Electronic and online and Social media marketing – Advantages and Disadvantages
- 3.2 Media Planning Selection and Scheduling Strategies - factors affecting choice of media

- 3.3 Role of Agencies – Types and Functions of Ad Agencies – Client and Agency Relationship – Selection of Advertising Agency
- 3.4 Advertising Appeals

Unit 4

Planning and Executing Ad Campaign (13 Hours)

- 4.1 Preparation of Campaign – Stages in the Campaign Process
- 4.2 Advertising Budgets– Importance, Factors influencing Budget Setting,
 - 4.2.1 Budgeting Methods- affordable rate method, Percentage of sales method
 - 4.2.2 Competitive parity method and objective and task method
 - 4.2.3 Decision Support System- Structure

Unit 5

Evaluation of Advertising (15 Hours)

- 5.1 Valuation and Measurement of Advertising Effectiveness - Measures to Study Effectiveness – Direct and Indirect Measures
- 5.2 Ethics in advertising – Perceived Role of Advertising, The Advertising Standards Councils of India, (ASCI)
- 5.3 Forms of Ethical Violations – Misleading Advertising, Advertising to Children, Product Endorsements, Stereotyping, Cultural, Religious and Racial Sensitivity in Advertising, Obscenity in Advertising

BOOK FOR STUDY

Belch. *Advertising and Promotion*. New Delhi: Tata McGraw Hill, 2014

Wells. *Advertising Principles and Practice*. New Delhi: Prentice Hall of India, 2007

BOOKS FOR REFERENCE

Bovee, John. Courtland, L. George, Dovel, P. and Wood, Marian Burk. *Advertising Excellence*.

New Delhi: Tata McGraw Hill, 1999.

Christina Spurgeon. *Advertising & New Media*. USA : Taylor & Francis, 2008.

Jaishree Jethwaney, Shruti Jain, *Advertising Management*, New Delhi: Oxford University Press.

Kenneth, E. Clow & Donald E. Baack. *Integrated Advertising Promotion & Marketing Communication*. New Delhi: Prentice Hall, 2003.

Sabyasachi Chatterjee. *Media and Advertising Management : New Trends*. New Delhi: ICFAI, 2007

JOURNALS

Journal for advertising research and new insights on marketing issues

Journal of interactive advertising

International Journal of Internet marketing and Advertising

WEB RESOURCES

<http://www.smallfuel.com/blog/entry/the-8-steps-of-an-advertising-campaign/>

<http://www.brickmarketing.com/define-ad-copy.htm>

<http://letsspeaktogether.blogspot.in/2013/02/elements-of-advertisement-copy.html>

<http://kalyan-city.blogspot.com/2013/08/eleven-major-functions-of-advertising.html>

PATTERN OF ASSESSMENT

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

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

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

Other Components: Total Marks: 50

Assignments/Seminar/Case study/Class presentation and group discussion

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

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

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

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086

M.COM DEGREE

SYLLABUS

(Effective from the academic year 2019–2020)

CUSTOMER RELATIONSHIP MANAGEMENT

CODE: 19CM/PE/CR15

CREDITS:5

L T P:5 0 0

TOTAL TEACHING HOURS:65

OBJECTIVES OF THE COURSE

- To provide students an insight into the realm of relationship marketing concepts and applications
- To give a clear understanding on the concepts of retailing
- To create an understanding of the measures adopted in satisfying customers or retain them.

COURSE LEARNING OUTCOMES

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

- Utilise the concepts of relationship marketing in practice
- Understand and have clarity when they relate theory to practice
- Comprehend the techniques of customer relationship management
- Identify customer retention strategies

Unit 1 (10 Hours)

Fundamental concepts in Relationship Marketing

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

Unit 2 (15 Hours)

Customer Acquisition

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

Unit 3 (15 Hours)

Customer Loyalty

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

Unit 4 **(15 Hours)**

Customer Satisfaction and Retention

- 4.1 Significance of Customer Retention
- 4.2 Major Customer Retention Stages
- 4.3 Customer satisfaction- Factors and Levels

Unit 5 **(10 Hours)**

Integrated Marketing Strategies

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

BOOK FOR STUDY

Shahjahan.S , *Relationship Marketing- text and cases*, New Delhi, TMH, latest edition
Francis Buttle and Stan Maklan, *Customer Relationship Management: Concepts and Technologies*, Routledge, 2015

BOOKS FOR REFERENCE

Mark Godson, *Relationship Marketing*, Oxford University Press, 2009
Kristin Anderson and Carol Kerr, *Customer Relationship Management*, New Delhi, Tata Mc Graw Hill, New Delhi
V.Kumar and Werner Reinartz, *Customer Relationship Management: Concept, Strategy and Tools*, Springer Heidelberg, New York
Mukesh Chaturvedi, Abhinav Chaturvedi, *Customer Relationship Management – An Indian Perspective*, Excel Books, New Delhi, 2008

JOURNALS

Customer Relationship Management as a business process- Emerald Insight
International Journal of Electronic Customer Relationship Management
Indian Journal of Marketing
Journal of Marketing Education

WEB RESOURCES

[www.managementstudyguide.com/customer relationship management](http://www.managementstudyguide.com/customer-relationship-management)
crmbook.powerobjects.com
www.marketing-schools.org

PATTERN OF ASSESSMENT

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

Section A- 3x10 = 30 Marks (from a choice of four questions)

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

Other Components: **Total Marks: 50**

Seminars/Case Studies/Group Discussions/Assignments/Class Presentation

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

Section A- 6x10 =60 Marks (from a choice of eight questions)

Section B- 2x20 =40Marks (from a choice of four questions)

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086

M.COM DEGREE

SYLLABUS

(Effective from the academic year 2019-2020)

BUSINESS DATA ANALYSIS

CODE: 19CM/PE/BD15

CREDITS:5

L T P: 2 0 4

TOTAL TEACHING HOURS:78

OBJECTIVES OF THE COURSE

- To provide an insight into the application of analytical techniques
- To familiarise students with techniques for data retrieval using computer
- To enable the students to understand the techniques in business forecasting

COURSE LEARNING OUTCOMES

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

- Demonstrate critical thinking and problem-based learning skills to understand, interpret, and evaluate computer information systems projects and problems
- Grasp various techniques and methods in analyzing business data, summarising and presenting it in a report format
- Demonstrate the ability to apply fundamental concepts in exploratory data analysis and hypothesis testing using computer software

Unit 1 (12 Hours)

Introduction

- 1.1 Data - Meaning, Types and Sources
- 1.2 Data Processing – Meaning, Stages in data processing: Editing, Coding, Classification, Tabulation & Graphic Presentation

Unit 2 (18 Hours)

Data Analysis

- 2.1 Introduction – Meaning, Purpose, Types
- 2.2 Techniques and Tools
- 2.3 Data Analysis using Computers
- 2.4 Application of Data Analysis in Business

Unit 3 (18 Hours)

Management Reporting using Spreadsheets

- 3.1 Business forecasting – Time series analysis – Charts – Ratio Analysis – Regression Analysis
- 3.2 Financial Statement Analysis – Comparative Statements – Common size Statements – Cash flow and Fund flow analysis
- 3.3 Budgeting – Preparation of Master budget

Unit 4 (15 Hours)

Statistical Analysis using SPSS

- 4.1 Measures of Central Tendency
- 4.2 Correlation Analysis
- 4.3 Regression Analysis
- 4.4 Dispersion Analysis

Unit 5 (15 Hours)

Hypothesis Testing using SPSS

- 5.1 Testing of Hypothesis - Introduction
- 5.2 Steps in Hypothesis Testing
- 5.3 Procedure for Testing Hypothesis
- 5.4 Types of Hypothesis Testing –
 - 5.4.1 Parametric – t, f, z test
 - 5.4.2 Non-Parametric - Chi square, ANOVA

BOOKS FOR STUDY

S.L. Gupta and Hitesh Gupta, *Research Methodology – Text and Cases with SPSS Applications*, International Book House Pvt Ltd
S.L Gupta and Hitesh Gupta, *SPSS 17.0 for Researchers*, 2nd edition, International Book House Pvt Ltd

BOOKS FOR REFERENCE

S.C. Srivastava, *Foundations of Social Research and Econometrics Techniques*, Himalaya Publishing House
Hold Rinehart & Wrintston, *Statistical Analysis with Business and Economics Applications*, 2nd Edition, New York
Frye, C. D. (n.d.). Step by Step Microsoft Excel 2010. New Delhi: PHI.
Sanjay, S. (n.d.). MS Office 2000. Delhi: Vikas Publishing.

JOURNALS

Journal of Management Information Systems and E-Commerce
Indian Journal of Computer Application

WEB RESOURCES

<http://www.socialresearchmethods.net>
<http://www.oup.com/uk/orc/bin/9780199202959>

PATTERN OF ASSESSMENT

Continuous Assessment Test:	Total Marks: 50	Duration: 90 minutes
Theory 20 Marks – 30 mins (5 X 4 = 20 from a choice of 6)		
Practical 30 Marks - 60 mins (10 x 3 = 30 from a choice of 4)		
Other Components:	Total Marks: 50	
Project on application of statistical software/Assignment /Problem Solving		
End-Semester Examination:	Total Marks: 100	Duration: 3 hours
Theory 40 Marks – 60 mins (10 X 4 = 40 from a choice of 12)		
Practical 60 Marks - 120 mins (10 x 6 = 60 from a choice of 7)		

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086

M.COM DEGREE

SYLLABUS

(Effective from the academic year 2019–2020)

SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

CODE:19CM/PE/PM15

CREDITS: 5

L T P:5 0 0

TOTAL TEACHING HOURS: 65

OBJECTIVES OF THE COURSE

- To provide students an in-depth knowledge of the theory and practice of portfolio management
- To give an overview of the various strategies followed by investment practitioners
- To enable students to make investment decisions

COURSE LEARNING OUTCOMES

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

- Understand and critically evaluate investment advice from brokers and the financial press
- Value assets such as stocks and bonds
- Demonstrate critical thinking, analytical and problem solving skills in the context of portfolio construction and management
- Measure and manage risk exposure of a portfolio
- Evaluate the portfolio performance

Unit 1 (10 Hours)

Introduction

- 1.1 Definition and Meaning of Investment and Speculation, Comparison between Investment, Speculation and Gambling
- 1.2 Objectives of Investment, Investment alternatives – Real and Financial, Investment Process
- 1.3 Framework of Risk and Return
- 1.4 Meaning and Components of Return
- 1.5 Risk – Meaning and Causes
- 1.6 Types of Risk – Systematic and Unsystematic
- 1.7 Measurement of Risk and Return – Historical and Prospective.

Unit 2 (15 Hours)

Valuation of Securities

- 2.1 Equity Valuation
 - 2.1.1 Based on Accounting Information

- 2.1.2 Based on Dividends
- 2.1.3 Based on Earnings
- 2.2 Bond Valuation
 - 2.2.1 Bond pricing
 - 2.2.2 Yield to Maturity, Yield to Call

Unit 3 (10 Hours)

Security Analysis

- 3.1 Fundamental Analysis – Intrinsic value of shares – EIC (Economy-Industry-Company) Framework
- 3.2 Technical Analysis (only theory) –Basic tenets of Technical Analysis
 - 3.2.1 Price and volume charts, Dow Theory, Pattern Analysis

Unit 4 (15 Hours)

Theories of Portfolio Management

- 4.1 Definition and Meaning of Portfolio Management
- 4.2 Steps involved in Portfolio Management, Principles of Portfolio Management
- 4.3 Harry Markowitz Theory
- 4.4 Sharpe's Single Index Model
- 4.5 CAPM (Capital Assets Pricing Model)
- 4.6 Arbitrage Pricing Theory

Unit 5 (15 Hours)

Techniques of Portfolio Management

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

BOOKS FOR STUDY

Prasanna Chandra - *Investment analysis and Portfolio management*– McGraw Hill Education(India) – 2017

Rustagi R.P – *Investment analysis and Portfolio management*, Sultan Chand & Sons, New Delhi, 2013

BOOKS FOR REFERENCE

Bhalla V.K, *Fundamentals of Investment Management* (Revised Edition), New Delhi: S. Chand & Co, 2013

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

Gurusamy, S., *Security Analysis and Portfolio Management*, Chennai: Vijay Nicole Imprints, 2017

Singh, Preethi, *Investment Management Security Analysis and Portfolio Management*, Mumbai: Himalaya Publishing House, 2017

PATTERN OF ASSESSMENT

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

Section A - 3 x 10 = 30 (from a choice of four questions)

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

Other Components: **Total Marks: 50**

Assignments/Application Oriented Objective Test

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

Section A - 6 x 10 = 60 (from a choice of seven questions)

Section B - 2 x 20 = 40 (from choice of four questions)

STELLA MARIS COLLEGE (AUTONOMUS), CHENNAI-600080

M.COM DEGREE

SYLLABUS

(Effective from the academic year 2019–2020)

TRAINING AND DEVELOPMENT

CODE:19CM/PE/TD15

CREDITS:5

L T P:5 0 0

TOTAL TEACHING HOURS:65

OBJECTIVES OF THE COURSE

- To enlighten the students on the importance and need for training and development
- To familiarise students with the pedagogy for training and development
- To enhance the ability of students to positively contribute towards superior performance

COURSE LEARNING OUTCOMES

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

- Know the facets of training and development or training needs
- Understand the different ways in which an individual reacts and interacts with others
- Apply the key tenets of training and development to a real-life situation in a work place
- Compare individual differences to identify and analyse the dominant values and training needs in the today's workplace

Unit 1 (8 Hours)

Introduction to Training and development

- 1.1 Definition, Meaning and Objectives of Training and Development
- 1.2 Need for Training and Development
- 1.3 Difference Between Training and Development

Unit 2 (12 Hours)

Pre-requisites to Effective Training

- 2.1 Creating a climate for Training
- 2.2 Learning Styles of the Trainees- Classification of Learned Capabilities Bloom's Taxonomy and Basic principles of Learning
- 2.3 Resistance to Training and Steps to overcome

Unit 3 (15 Hours)

Designing a Training Programme

- 3.1 Meaning and Significance of Need Analysis
- 3.2 Types of Need Analysis, Components of Need Analysis
- 3.3 Design and Development of a Training Program

Unit 4 (15 Hours)

Training Methods and Technique

- 4.1 On the Job Training -Type
- 4.2 Executive Development
- 4.3 Types of Training Aids

Unit 5 (15 Hours)

Training Implementations

- 5.1 Implementations -Meaning and Significance of Training Implementations
- 5.2 Approaches to Training Implementation
- 5.3 Training Evaluation- Need and significance,
- 5.4 Donald Kirk Patricks Evaluation Model

BOOK FOR STUDY

Pandu Naik.G, *Training and Development*, Exceel Book, 2010

BOOKS FOR REFERNCE

Udai Pareek, *Training and Development in HRD*, New Delhi, Tata McGraw Hill

Lynton P Rolf, *Training and Development*, New Delhi, Vistaar

Vasudeva, *Training and Development*, Common Wealth

Kumar KBS, *Training and Development*, ICFAI University Press

PATTERN OF ASSESSMENT

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

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

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

Other Components:

Seminars/Assignments/Case Studies

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

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

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

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600086

M.COM DEGREE

SYLLABUS

(Effective from the academic year 2019-2020)

SERVICE MARKETING

CODE: 19CM/PC/SM15

CREDITS: 5

LTP: 5 0 0

TOTAL TEACHING HOURS: 65

OBJECTIVES OF THE COURSE

- To familiarise students with the service sector operations and its diversity.
- To create an awareness of how service sectors are becoming a primary source of wealth and trade.
- To increase the value of learning experience by becoming familiar with the challenging and dynamic environment of services.

COURSE LEARNING OUTCOMES

- Explain the expanding role of marketing mix in service industry
- Comprehend the importance of competitive positioning strategy and service gaps
- Assess the process of managing the service encounter
- Appreciate the Servaqual dimensions – the key drivers of quality

Unit 1

Introduction

(10 Hours)

- 1.1 Global Feature and Services
- 1.2 Marketing Management for Services – Expanding the Marketing Mix
- 1.3 An Integrated Approach to Services Marketing – Servuction Model

Unit 2

Managing Demand and Capacity

(15 Hours)

- 2.1 Nature of Demand and Patterns of Demand for Services
- 2.2 Using Marketing Mix to Manage Demand
- 2.3 Balancing Capacity to Demand

Unit 3

Positioning Service

(15 Hours)

- 3.1 Creating a Competitive Positioning
- 3.2 Steps in Developing a Positioning Strategy – Mission, Vision, Strategic Goals
- 3.3 The Service Gaps – Quality Gap, Performance Gap, Delivery Gap, Customer gap

Unit 4

Managing the Service Encounter

(15 Hours)

- 4.1 Designing the Interactive Process – Blue Printing
- 4.2 Designing the Physical Environment
- 4.3 Roles of People in the Process

Unit 5

Customer Satisfaction

(10 Hourse)

5.1 Customer Expectation – Expectation Hierarchy, Satisfaction Process

5.2 Servaqual Dimensions – Key Drives of Quality

5.3 Principles of Complaint Management and Service Recovery

BOOKS FOR STUDY

Andrey, Gilmor E. *Service Marketing and Management*. New Delhi : Sage Publishing, 2003.
Jha S.M. *Services Marketing*. Mumbai: Himalaya, 1998.

BOOKS FOR REFERENCE

Lovelock, Christopher. H. *Services Marketing*. USA: Prentice Hall, 2004.
Promod, Batra. *Simple Ways to Manage your Service Customers*. New Delhi: Think Inc, 1997.
Rampal, M.Kand Gupta S.L. *Services Marketing Concepts, Application and cases*. New Delhi: Galgotia , 2003.
Roland, T. Rust, Anthony J, Zahovik, Timothy L. Keinigham. *Services Marketing*. USA: Addison – Wesley Longman Inc, 1999.
Shajahan S. *Services Marketing Concepts, Practices and cases*. Mumbai: Himalaya, 2001
Sinha, P.K Sahoo S.C. *Services Marketing – Text and Readings*. Mumbai: Himalaya, 1994.

JOURNALS

International Journal of Research in Marketing
Journal of Services Marketing
Journal of Professional Services Marketing

WEB RESOURCES

<http://www.managementstudyguide.com/>
<http://blog.clientheartbeat.com/>

PATTERN OF ASSESSMENT

Continuous Assessment: Total Marks:50 Duration: 90 minutes

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

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

Other Component:

Seminars//Assignments/Case Studies

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

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

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

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086

M.COM DEGREE

SYLLABUS

(Effective from the academic year 2019 – 2020)

REGULATORY ASPECTS OF BUSINESS

CODE: 19CM/PE/RB15

CREDITS: 5

L T P: 5 0 0

TOTAL TEACHING HOURS: 65

OBJECTIVES OF THE COURSE

- To acquaint the students with the basic laws which govern and regulate business entities
- To expose the students to the legal perspective and its practices.
- To provide knowledge and understanding to the provisions of commercial and economic laws

COURSE LEARNING OUTCOMES

On successful completion of this course students will be able to

- Understand the legal systems in India and its relevance
- Exhibit a strong conceptual knowledge about the legal provisions relating to business operations
- Comprehend the features and importance of LLP
- Apply the legal provisions relating to transfer of property

Unit 1 (15 Hours)

Introduction

- 1.1 Introduction to Legal Systems in India and its Administration
- 1.2 Law relating to Money Laundering
 - 1.2.1 Important Definition and Objectives
 - 1.2.2 Offences and Punishment for Money Laundering
 - 1.2.3 Attachment, Adjudication and Confiscation
 - 1.2.4 Obligation of Banking and Non-Banking Institutions

Unit 2 (15 Hours)

The Limited Liability Partnership Act 2008 (LLP)

- 2.1 Salient Features of LLP
- 2.2 Difference Between LLP, Partnership and a Company
- 2.3 LLP Agreement - Nature of LLP- Partners and Designated Partners;
- 2.4 Incorporation by Registration
- 2.5 Extent and Limitation of Liability of LLP and Partners
- 2.6 Financial Disclosures, Annual Return, Taxation of LLP
- 2.7 Conversion to LLP - Winding up and Dissolution

Unit 3 **(10 Hours)**
Depositories Act 1996

- 3.1 Rights and Obligations of Depositories and Beneficial Owners
- 3.2 Enquiry and Inspection
- 3.3 Penalty

Unit 4 **(15 Hours)**
Law Relating to Information Act 2005

- 4.1 Right to Information, Obligations of Public Authorities, Request for obtaining information and disposal of request
- 4.2 Exemption from disclosure of information, grounds for rejection to access
- 4.3 Central information commission-Powers and Functions.

Unit 5 **(10 Hours)**
Other Related Laws

5.1 Law relating to Transfer of Property

- 5.1.1 Types of properties- movable and immovable property
- 5.1.2 Properties which cannot be transferred
- 5.1.3 Provisions relating to sale, mortgage, charge, lease, gift and actionable claim

5.2 Information Technology Act 2000

Provisions relating to E-contract, E-form, Electronic record, Digital signature and Data security

5.3 Credit Information of Companies (Regulation) Act 2005

- 5.3.1 Objectives – Types of transactions
- 5.3.2 Registration of Credit Information Companies
- 5.3.3 Functions of Credit Information Companies
- 5.3.4 Offences and Penalties

BOOKS FOR STUDY

Pillai, R.S.N Bagavathi. *Legal aspects of Business*, S.Chand company, New Delhi

R.K. Sinha, *The Transfer of Property Act*, Central Law Agency, 2018

BOOKS FOR REFERENCE

Bhandari, Munish Professional. *Approach to Corporate Laws and Practice*, New Delhi: Bharat Law House,

Sharma, J. P. and Sunaina Kanojia . *Business Laws*, New Delhi: Ane Books Pvt. Ltd,

Singh, Avtar. (2011) *The Principles of Mercantile Law*, Lucknow: Eastern Book.Co

Wadehra, B. L. (2000) *Law Relating to Patents, Trade Marks, Copyright, Designs & Geographical Indications*, India: Universal law

JOURNALS

Journal of Intellectual Property Rights 2007 and 2009

Indian journal of law and technology

Symbiosis contemporary law journal

WEB RESOURCES

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

www.lawctopus.com/

www.indialawworld.Co

PATTERN OF ASSESSMENT

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

Section A – 3 X 10 = 30 Marks (Answer any three questions from a choice of three)

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

Other Components: Total Marks: 50

Seminar / Assignments / Case Study Analysis

End Semester Examination Total Marks: 100 Duration: 3 Hours

Section A – 6 X 10 = 60 (Answer any six questions from a choice of eight)

Section B – 2 X 20 = 40 (Answer any two questions from a choice of four questions)

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086

M.COM DEGREE

SYLLABUS

(Effective from the academic year 2019–2020)

ENTREPRENEURSHIP AND FAMILY BUSINESS

CODE: 19CM/PE/EF23

CREDITS:3

L T P:3 0 0

TOTAL TEACHING HOURS:39

OBJECTIVES OF THE COURSE

- To enable students to understand the dynamics of a family business and the opportunities within business
- To expose students to the governance issues and conflict in family business
- To acquaint students with the growth and sustainability of family business

COURSE LEARNING OUTCOME

On successful completion of the course students will be able to

- Outline the growth in business and relationship in family
- Prepare modes of succession planning in family business
- Comprehend the need for conflict resolution in family business
- Appreciate the parallel strategic planning for the family and business

Unit 1 (5 Hours)

Introduction

- 1.1 Overview of the Family Enterprise –Distinction between Family and Non- Family Business
- 1.2 Entrepreneur - Functions and Characteristics
- 1.3 Complexity of Family Business, Managing the Family Business
- 1.4 Strength and Weakness of Family Firm

Unit 2 (5 Hours)

Economic Contribution of Family Business

- 2.1 Size of Family Firm
- 2.2 Contribution to Employment and GDP
- 2.3 Industry Affiliation of Family Firms

Unit 3 (10 Hours)

Governance in Family Business

- 3.1 Corporate Governance- Role and Involvement of Board of Directors
- 3.2 Family Governance- Family Involvement, Ownership, Management and Family Values and Goals
- 3.3 Wealth Governance

Unit 4 **(10 Hours)**

Strategic Management in Family Business

- 4.1 Strategic Decision Making in Family Firms
- 4.2 Competitive Advantage of Family Firms
- 4.3 Family as Resource Provider
- 4.4 Succession Planning

Unit 5 **(9 Hours)**

Relationship and Conflict in Family Business

- 5.1 Social Structure of the Family Business
- 5.2 Interpersonal Dynamics in Family
- 5.3 Conflict and Lifecycle of the firm
- 5.4 Conflict Resolution, Case Studies

BOOKS FOR STUDY

Thomas Zellweger, *Managing the Family Business*, Edward Elgar Publication, 2017
Gersick, K.E., Davis, J.A., Hampton, M.M., & Lansberg, *Generation to Generation: Life Cycles of the Family Business*, Harvard Business School Press, 1997

BOOKS FOR REFERENCE

Collier, C.W, *Wealth in Families*. Harvard University, 2002.
Fleming, Q.J. *Keeping the Family Baggage Out of the Family Business*. New York: Simon & Shuster, 2002.
Hilburt-Davis J. and Dyer Jr. W.G, *Consulting to Family Business: Contracting, Assessment, and Implementation (organizational development)*. Pfeiffer Publishing, 2002.

WEB RESOURCES

us.sagepub.com
<http://www.frdsa.org/>
<https://joe.org>

PATTERN OF ASSESSMENT

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

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

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

Other Components: **Total Marks: 50**
Assignments/Seminar /Case study/Class presentation/Group discussion

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

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

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

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086

M.COM DEGREE

SYLLABUS

(Effective from the academic year 2019-2020)

HUMAN RESOURCE MANAGEMENT

CODE: 19CM/PE/HR23

CREDITS:3

L T P:3 0 0

TOTAL TEACHING HOURS:39

OBJECTIVES OF THE COURSE

- To enable students to understand the HRM concepts
- To acquaint students with the various training and performance appraisal methods
- To familiarise students with stress and conflict management

COURSE LEARNING OUTCOMES

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

- Identify the human resources requirement in an organisation
- Define the process of job analysis and discuss its importance
- Compare and contrast the methods used for selection and placement of human resources
- Explain the steps required to develop and evaluate an employee training programme

Unit 1 (5 Hours)

Introduction

- 1.1 Human Resource Planning – Importance, Objectives and Process
- 1.2 Job Analysis and Design
- 1.3 Meaning - Recruitment, Selection and Placement
 - 1.3.1 Sources of recruitment and recruitment process
 - 1.3.2 Process of Selection and Placement

Unit 2 (5 Hours)

Training and Performance Appraisal

- 2.1 Introduction to Training
 - 2.1.1 Techniques or Methods.
 - 2.1.2 Identification of the training needs
- 2.2 Performance appraisal - Methods

Unit 3 (10 Hours)

Stress and Conflict Management

- 3.1 Conflict Management - Levels, Sources, Resolution strategies, Negotiation
- 3.2 Stress -Nature, Causes, Measures to Manage Stress

Unit 4 **(10 Hours)**

Controlling

- 4.1 The System and Process of Controlling
- 4.2 Control Techniques and Information Technology
- 4.3 Global Controlling and Global Challenges

Unit 5 **(9 Hours)**

Organisational Change and Culture

- 5.1 Organisational Change – Meaning- Factors influencing Change –Approaches
- 5.2 Organisational Culture and Development –Meaning of Organisational Culture
- 5.3 Role and Types of Culture

BOOKS FOR STUDY

L.M.Prasad , *Human Resource Management.*, Sultan chand & Sons, 2018
Ashwathappa , *Human Resource Management Text and Cases*, Mcgraw Hill Education, 2017

BOOKS FOR REFERENCE

Gary Dessler, Biju Varkkey, *Human Resource Management*, Pearson Education, 2017
Stephen P. Robbins, Timothy A Judge, Neharika Vohra, *Organisational Behaviour*, Pearson Education, 2016
Tripathi , *Human Resource Management*, Sultan Chand.

PATTERN OF ASSESSMENT

Continuous Assessment Test: **Total Marks: 50** **Duration: 90 minutes**
Section A – 3 X 10 = 30 (From a choice of 4 – Max words 500)
Section B – 1 X 20 = 20 (From a choice of 2 –Max words 1200)

Other Components: **Total Marks: 50**
Research Manuscript Submission/Cryptic Crossword Puzzles/Open book test/Multiple choice questions/Actual Case study

End-Semester Examination: **Total Marks: 100** **Duration: 3 hours**
Section A – 6 X 10 = 60(From a choice of eight questions – Max words 500)
Section B – 2 X 20 = 40(From a choice of four questions – Max words 1200)

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086

M.COM DEGREE

SYLLABUS

(Effective from the academic year 2019 – 2020)

RETAIL BANKING

CODE: 19CM/PI/RB24

CREDITS: 4

OBJECTIVES OF THE COURSE

- To acquaint students with the role and importance of retail banking
- To expose the students to the retail banking products
- To provide knowledge and understanding of the current trends in retail banking

COURSE LEARNING OUTCOME

On successful completion of this course students will be able to

- Explain the functions of retail banking operations
- Appreciate the importance of effective customer relationship management in retail banking
- Comprehend the recent trends in retail banking
- Gain an understanding of effective marketing of the different retail products

Unit 1

Introduction

- 1.1 History, Definition, Role within the Bank Operations
- 1.2 Applicability of Retailing Concepts - Distinction between Retail and Corporate / Wholesale Banking

Unit 2

Retail Products

- 2.1 Overview – Retail Products and Customer requirements
- 2.2 Products development process
- 2.3 Liabilities and Assets Products
- 2.4 Home Loans, Auto / Vehicle Loans, Personal Loans, Educational Loans - Eligibility, Purpose, Amounts, Margin, Security, Disbursement, Moratorium, Prepayment issues, Repayments
- 2.5 Credit Vs Debit Cards, Eligibility, Purpose, Amounts, Margin, Security, Process of using the cards, Billing Cycle, Credit Points

Unit 3

Marketing of Retail Products

- 3.1 MIS and Accounting
- 3.2 Retail Strategies
- 3.3 Tie-up with Institutions
- 3.4 Delivery Channels

Unit 4

Customer Relationship Management

- 4.1 Role and Impact of Customer Relationship Management
- 4.2 Stages in Customer Relationship Management Process
- 4.3 Regulations and compliance

Unit 5

Trends in Retail Banking

- 5.1 Technology for Retail Banking
- 5.2 Issues related to Retail Banking
- 5.3 Securitisation, Mortgage Based Securities
- 5.4 Trends in Retailing - Insurance, Demat Services, Online and Phone Banking

BOOKS FOR REFERENCE

Ramamurthy Natarajan, *Retail Banking*, CreateSpace Independent Publishing Platform, 2016
Agarwal O P, *Retail Banking in India*, Skylark Publications
Keith Pond, *Retail Banking*, Gosbrook Professional Publishing, 2017
Indian Institute of Banking and Finance, *Retail Banking*, Macmillan Publication, 2015

JOURNALS

Journal of Intellectual Property Rights 2007 and 2009
Indian journal of law and technology
Symbiosis contemporary law journal

WEB RESOURCES

www.unesco.org/new/en/unesco/
www.lawctopus.com/
www.indialawworld.Co

PATTERN OF ASSESSMENT

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

Section A – Answer any Six Questions from a choice of Eight (6 X 10 = 60)

Section B – Answer any Two Questions from a choice of Four Questions (2 X 20 = 40)