

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

SYLLABUS (Effective from the academic year 2015 – 2016)

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086

DISTRIBUTION OF CREDITS AND HOURS FOR THE DEPARTMENT OF COMMERCE

Courses	Seme	ester I	Seme	ster 2	Seme	ster 3	Semester 4		Total	Total	
	С	Н	С	Н	с	Н	С	Н	Credits	Hours	
PC	16	20	16	20	12	15	12	15	56	70	
Dissertation	-	-	-	-	-	-	5	8	5	8	
PE	4	4	4	4	8	8	4	4	20	20	
PV	-	-	2	2	2	2	-	-	4	4	
Soft Skills	-	-	2	2	-	-	-	-	2	2	
SAP	2	2	-	-	-	-	-	-	2	2	
Internship	-	-	-	-	2	-	-	-	2	-	
Library	-	4	-	2	-	5	-	3	-	14	
TOTAL	22	30	24	30	24	30	21	30	91	120	

2015 - 2016

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086 M.Com. DEGREE COURSES OF STUDY

(Effective from the academic year 2015-16)

CHOICE BASED	CREDIT	SYST	EM	

			Total Hours				I	Marl	KS
Subject Code	Title of Course	Credits	Lecture Hours (L)	Tutorial Hours (T)	Practical Hours (P)	Exam Hours	Continuous Assessment	End Semester	Maximum
	Semester - I								
15CM/PC/MM14	Marketing Management	4	4	1	0	3	50	50	100
15CM/PC/SH14	Strategic Human Resource Management	4	4	1	0	3	50	50	100
15CM/PC/RB14	Regulatory Aspects of Business	4	4	1	0	3	50	50	100
15CM/PC/AM14	Accounting for Managerial Decisions	4	4	1	0	3	50	50	100
	Semester - II								
15CM/PC/SM24	Service Marketing	4	4	1	0	3	50	50	100
15CM/PC/CR24	Corporate Governance and Social Responsibility	4	4	1	0	3	50	50	100
15CM/PC/FM24	Financial Management and Policy	4	4	1	0	3	50	50	100
15CM/PC/IF24	Indian Financial System	4	4	1	0	3	50	50	100
15CM/PK/SS22	Soft Skills	2	2	0	0	-	50	-	100
	Semester - III								
15CM/PC/BR34	Business Research	4	4	1	0	3	50	50	100
15CM/PC/CA34	Corporate Accounting	4	4	1	0	3	50	50	100
15CM/PC/GS34	Global Strategic Management	4	4	1	0	3	50	50	100
15CM/PN/SI32	Summer Internship	2	0	0	0	I	50	-	100
	Semester - IV								
15CM/PC/IC44	Individuals and Corporate Tax Planning	4	4	1	0	3	50	50	100
15CM/PC/IP44	Investment Planning	4	4	1	0	3	50	50	100
15CM/PC/EC44	Principles of E-Commerce	4	4	1	0	3	50	50	100
15CM/PC/DS45	Dissertation	5	0	0	0	0	50	50	100

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086 M.Com. DEGREE COURSES OF STUDY

(Effective from the academic year 2015-16) CHOICE BASED CREDIT SYSTEM

	Total Hours					I	Marl	KS	
Subject Code	Title of Course	Credits	Lecture Hours (L)	Tutorial Hours (T)	Practical Hours (P)	Exam Hours	Continuous Assessment	End Semester	Maximum
Postgraduate Electiv	es Offered to Parent Department								
15CM/PE/OB14	Organisational Theory and Behaviour	4	4	0	0	3	50	50	100
15CM/PE/AD14	Advertising	4	4	0	0	3	50	50	100
15CM/PE/IR14	Insurance and Risk Management	4	4	0	0	3	50	50	100
15CM/PE/BV14	Business Venture Management	4	4	0	0	3	50	50	100
15CM/PE/CB14	Business Applications in Computers	4	4	0	1	3	50	50	100
15CM/PE/IB14	International Business	4	4	0	0	3	50	50	100
Postgraduate Electiv	ves Offered to other Departments								
15CM/PE/EM24	Essentials of Marketing	4	4	0	0	3	50	50	100
15CM/PE/HR34	Human Resource Management	4	4	0	0	3	50	50	100
Social Awareness Pro	ogramme / Service Learning (SAP/SL)								
15CM/PA/SE12	Socio Economic Issues	2	2	0	0	-	50	-	100
15CM/PA/HH12	Health and Hygiene	2	2	0	0	-	50	-	100
15CM/PA/CW12	Child Welfare	2	2	0	0	-	50	-	100
15CM/PA/CD12	Care of the Differently Abled	2	2	0	0	-	50	-	100
15CM/PA/CA12	Civic Awareness	2	2	0	0	-	50	-	100
15CM/PA/RR12	Rural Realities - Village Visits	2	2	0	0	-	50	-	100
15CM/PA/UR12	Urban Realities - Underdeveloped Areas (Slums)	2	2	0	0	I	50	-	100
15CM/PA/WA12	Welfare of the Aged	2	2	0	0	-	50	-	100
Independent Elective	e Courses								
15CM/PI/TD24	Training and Development	4	0	0	0	3	-	50	100
15CM/PI/AS24	Advertising and Salesmanship	4	0	0	0	3	-	50	100

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600086 M.COM DEGREE SYLLABUS (Effective from the academic year 2015-2016) MARKETING MANAGEMENT

CODE: 15CM/PC/MM14

CREDITS: 4 LTP: 4 1 0 TOTAL TEACHING HOURS: 65

OBJECTIVES OF THE COURSE

- > To create an understanding of the theoretical and practical concepts of marketing
- > To familiarize students with the process of entering markets, establishing profitable positions and building loyal consumer relationship

Unit	1		
	Un	derstanding Marketing Management	(10 hrs.)
	1.1	Marketing in the 21st Century – Core Concepts	
	1.2		
Unit	2		
	Opp	oortunities in the Market Place	(15 hrs.)
	2.1	Scanning the Marketing Environment	
	2.2	Marketing Information System to measure Demand	
	2.3	Market Segmentation – Criteria and Types	
Unit	3		
eme	-	xet Oriented Strategies	(15 hrs.)
	3.1	Developing a Positioning Strategy	()
	3.2		
	3.3	New Product Development Decision Process- Ideas, Concepts,	
		Commercialization and Consumer Adoption	
Unit	4		
	Pricin	ng and Promotions	(15 hrs.)
	4.1	Pricing – Factors, Policy and Types of Pricing	
	4.2	Promotional Mix – Advertising, Sales Promotion, Publicity,	
		Public Relations, Personal Selling and Direct Marketing	
Unit	5		
	Recen	nt Trends in Marketing	(10 hrs.)
	5.1	Digital Marketing – Meaning and Types	
	5.2	Social Marketing, Green Marketing	
	5.3	Relationship Marketing	

BOOK FOR STUDY

Kotler Philip. Marketing Management. New Delhi : Prentice Hall of India, 2011.

BOOKS FOR REFERENCE

John, Wilmshurst. Fundamentals and Practice of Marketing. New Delhi: Viva Books, 2011.
Johansson J.K. Global Marketing. 4th edition. New Delhi: Tata, McGraw Hill, 2010.
Keegan W. J. Global Marketing Management. New Delhi: Prentice Hall of India, 2013.
Raju M.S. Fundamentals of Marketing. New Delhi: Excel Books, 2008.
Saxena Rajan. Marketing Management. New Delhi: Tata McGraw Hill, 2005.
Staton, William J. Etzel, Michael J. and Walker Bruce J. Fundamentals of Marketing. McGraw Hill (International edition) Inc, 2004.

JOURNALS

International Journal of Research in Marketing Indian Journal of Marketing Journal of Marketing Education

WEB RESOURCES

http://smallbusiness.chron.com http://productlifecyclestages.com http://www.innovationcoach.com http://www.marketing-schools.org http://www.businessdictionary.com

PATTERN OF EVALUATION

Continuous Assessment:Total Marks: 50Duration: 90 mins.Section A - 3 x 10=30 Marks (from a choice of four questions – Max words 500)Section B - 1x20=20(from a choice of two questions – Max words 1200)

Third Component:

List of Evaluation Modes: 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 2015 -2016)

STRATEGIC HUMAN RESOURCE MANAGEMENT

CODE: 15CM/PC/SH14

CREDITS: 4 L T P: 410

TOTAL TEACHING HOURS : 65

OBJECTIVES OF THE COURSE

- To provide a comprehensive knowledge on the concepts of Human Resource Management
- > To familiarize students with the contemporary features of Human Resources

Unit 1

Introduction

- 1.1 Nature and Scope of Human Resource Management
- 1.2 Functions of Human Resource Management Procurement, Development, Compensation, Integration, Maintenance

Unit 2

Recruitment and Placement

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

Unit 3

Creating Strategic HRM System

- 3.1 Strategic Human Resource Management Roles Execution Role and Formulation Role
- 3.2 Creating the Strategic Human Resource Management System

Unit 4

Strategies in Maintaining and Retaining HR

- 4.1 Employee Training Methods
- 4.2 Executive Development Programs Types
- 4.3 Employee Counseling
- 4.4 Mentoring

(10 hrs.)

(15 hrs.)

(15 hrs.)

(15 hrs.)

15 II**rs.**)

Tools for Improving Managerial Effectiveness

5.1 Tools

- 5.1.1 TQM
- 5.1.2 Quality Circles
- 5.1.3 Kaizen

5.2 Challenges of Human Resource Management

- 5.2.1 The Effect of Inter-Country Differences on Human Resource Management
- 5.2.2 Recent Challenges

BOOK FOR STUDY

Aswathappa, K. Human Resource and Personnel Managemen. New Delhi: Tata McGraw, 2007.

BOOKS FOR REFERENCE

Armstrong, Michael. A handbook of Human Resource Management. U.K: Kogan Page, 2013.

Dessler Gary. Human Resource Management. New Delhi: Pearson Education, 2014.

Flippo, Edwin B. Personnel Management. Singapore: Pearson Education Co, 2014.

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

Khanka, S.S. Human Resource Management. (Text and Cases), New Delhi: S. Chand, 2014.

Prasad, L.M. Human Resource Management. New Delhi: Sultan Chand, 2014.

Price, Alan. Principles of Human Resource Management. U.K: Blackwell, 2014.

Rao, V.S.P. Human Resource Management (Text and Cases). New Delhi: Excel Books, 2002.

JOURNALS

International Journal of Management Reviews The Human Resource Management Review Human Resource Management International Digest Human Resource Management Journal.

WEB RESOURCES

http://hrcouncil.ca/hr-toolkit/planning-strategic.cfm http://www.hrwale.com/recruitment/88-2/ http://www.educationobserver.com/forum/showthread.php?tid=12165 http://managementhelp.org/training/

PATTERN OF EVALUATION

Continuous Assessment:

Total Marks: 50Duration: 90 mins.Section A $- 3 \ge 10=30$ Marks (from a choice of four questions - Max words 500)Section B $- 1 \ge 20$ (from a choice of two questions - Max words 1200)Third Component:

Third Component:

List of Evaluation Modes: 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 2015 -2016)

REGULATORY ASPECTS OF BUSINESS

CODE: 15CM/PC/RB14

CREDITS:4

LTP:410**TOTAL TEACHING HOURS: 65**

OBJECTIVES OF THE COURSE

- \triangleright To provide an understanding of commercial and economic laws
- \triangleright To expose the students to the Legal perspective and its practices

Unit 1

Introduction

- 1.1 Introduction to Legal Systems in India and its Administration
- Law Relating to Transfer of Property 1.2
 - Types of Properties- Movable and Immovable Property 1.2.1
 - Properties which cannot be Transferred 1.2.2
 - Provisions Relating to Sale, Mortgage, Charge, Lease, 1.2.3 Gift and Actionable Claim

Unit 2

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
- Extent and Limitation of Liability of LLP and Partners 2.5
- Financial Disclosures, Annual Return, Taxation of LLP 2.6
- 2.7 Conversion to LLP - Winding up and Dissolution

Unit 3

Law Relating to Intellectual Property Rights

- Concept and Development of Intellectual Property Law in India 3.1
- Law and Procedure Relating to Patents, Trademarks and Copyrights -3.2
- 3.3 Overview of Laws Relating to other Intellectual Property Rights
- 3.4 Enforcement of Intellectual Property Rights

Unit 4

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
- Central Information Commission-Powers and Functions 43

(13 hrs.)

(12 hrs.)

(15 hrs.)

(13 hrs.)

Other Related Laws

5.1 Consumer Protection Act 1986

Consumer Protection in India- Rights of Consumers- Consumer Disputes Redressal Agencies

5.2 Information Technology Act 2000 Provisions Relating to E-Contract, E-Form, Electronic Record, Digital Signature

and Data Security

5.3 Foreign Exchange Management Act 1999 (FEMA)

- 5.3.1 Objectives Types of Transactions
- 5.3.2 Foreign Direct Investment in India and Abroad
- 5.3.3 Acquisition and Transfer of Immovable Property in India
- 5.3.4 Realisation and Repatriation of Foreign Exchange

BOOK FOR STUDY

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

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.

Singh, Avtar. The Principles of Mercantile Law.Lucknow: Eastern Book, 2011.

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

Note : Latest edition of the readings may be used

JOURNALS

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

WEB RESOURCES

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

(12 hrs.)

PATTERN OF EVALUATION

Continuous Assessment:Total Marks: 50Duration: 90 mins.Section A - 3 x 10=30 Marks (from a choice of four questions – Max words 500)Section B - 1x20=20(from a choice of two questions – Max words 1200)

Third Component:

List of Evaluation Modes: 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 2015-2016)

ACCOUNTING FOR MANAGERIAL DECISIONS

15CM/PC/AM14

CREDITS : 4 L T P : 410

TOTAL TEACHING HOURS : 65

OBJECTIVES OF THE COURSE:

- > To enable students to understand the process of decision making
- To provide an understanding of the costing, budgeting and evaluation mechanisms involved in decision making

Unit

1

1.1 Marginal Costing

- 1.1.1 Meaning of Marginal Costing
- 1.1.2 Difference between Marginal Costing and Absorption Costing An Analysis and Comparison
- 1.1.3 Cost Volume Profit Analysis Applications
- 1.1.4 Break Even Analysis
- 1.1.5 Application of Marginal Costing in Decision Making

1.2 Relevant Costing

- 1.2.1 Relevant Cost and Revenue
- 1.2.2 Cost Concept
- 1.2.3 Outsourcing Decisions

Unit 2

Standard Costing and Variance Analysis

- 2.1 Types of Standards Need
- 2.2 Variance Analysis Material, Labour, Overhead and Sales Variances

Unit 3

Budgeting

- 3.1 Meaning, Role and Objectives of Budgeting
- 3.2 Types of Budgets Production, Purchases, Sales, Cash, Flexible and Master Budget
- 3.3 Zero Based Budget and Performance Budgeting Requisites and Steps in Implementation

(13 hrs.)

(13 hrs.)

(12 hrs.)

Performance Evaluation

- 4.1 Ratio Analysis
- 4.2 Funds Flow Analysis
- 4.3 Cash Flow Analysis

Unit 5

Network Analysis

- 5.1 Calculation of EST, EFT, LST, LFT, Free Float, Total Float
- 5.2 PERT and CPM
- 5.3 Calculation of Expected Duration and Variance
- 5.4 Calculation of Probability

BOOK FOR STUDY

Maheswari, S.N. *Principles of Management Accounting*. New Delhi : Sultan Chand & Sons, 2012.

BOOKS FOR REFERENCE

- Ashish, K. Bhattacharya. *Principles and Practice of Cost Accounting*. New Delhi: Prentice Hall of India.
- Atkinson et al. *Management Accounting : Information for Decision Making and Strategy Execution.* Pearson Education.
- Charlet, Horngren. T.and Srikanth Datar and George Foster. *Cost Accounting a managerial emphasis*. New Delhi: Prentice Hall of India.
- Jain, S.P. & K.L. Narang. Cost and Management Accounting. New Delhi : Kalyani Publishers, 2014.

Murthy, Guruswamy. Management Accounting. Chennai : Margham, 2011.

Sharma, R.K. and Gupta. Management Accounting. New Delhi: Kalyani

JOURNALS

Cost Accounting Standards - The ICWA of India, Management Accountant - The ICWA of India, Indian Journal of Finance (12 hrs.)

WEB RESOURCES

icwaijournal@hotmail.com www.accaglobal.com

PATTERN OF EVALUATION

Continuous Assessment Total Marks: 50 Duration: 90 mins

Section A $- 3 \ge 10=30$ Marks (from a choice of four questions-Problems) Section B $- 1 \ge 20$ Marks (from a choice of two questions - Problems)

Third Component:

Total Marks:100

List of Evaluation Modes Problem solving 20 Marks A project on application of marginal costing and relevant costing techniques 15 Marks Case study 15 Marks

End Semester Examination:

Duration: 3 hours

Section A - 6x10= 60 Marks (from a choice of eight questions - 3 theory and 5 problems) Section B - 2x20= 40 Marks (from a choice of four questions - Problems)

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

SYLLABUS

(Effective from the academic year 2015-2016)

SERVICE MARKETING

CODE: 15CM/PC/SM24

CREDITS: 4 LTP: 4 1 0 TOTAL TEACHING HOURS: 65

OBJECTIVES OF THE COURSE

- > To familiarize 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.

Unit

1

Introduction

- 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

- 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

- 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

Unit 4

Managing the Service Encounter

- 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

- 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

(10 hrs.)

(15 hrs.)

(10 hrs.)

(15 hrs.)

(15 hrs.)

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 EVALUATION

Continuous Assessment:Total Marks: 50Duration: 90 mins.Section A - 3 x 10=30 Marks (from a choice of four questions – Max words 500)Section B - 1x20=20(from a choice of two questions – Max words 1200)

Third Component:

List of Evaluation Modes: 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 2015 -2016)

CORPORATE GOVERNANCE AND SOCIAL RESPONSIBILITY CREDITS : 4 L T P : 4 1 0 CODE: 15CM/PC/CR24 TOTAL TEACHING HOURS. : 65

OBJECTIVES OF THE COURSE

- To familiarize students with the issues and practices of corporate governance and corporate social responsibility in the global and Indian context
- To analyse and examine corporate social responsibility as an integral part of corporate sustainability

Unit 1

Corporate Governance - An Overview

- 1.1 Objectives of Corporate Governance
- 1.2 Need and Importance of Corporate Governance
- 1.3 Basis of Corporate Governance Theories Agency Theory, Stewardship Theory, Stakeholder Theory and Sociological Theory

Unit 2

Corporate Governance Committees and Investor Problems and Protection

- 2.1 Roles and Responsibilities of Board of Directors
- 2.2 Committee, Stakeholder Protection Committee, Compliance and Risk Management Committee
- 2.3 Relationship Between Investor Protection and Corporate Governance

Unit 3

Introduction to Business Ethics

- 3.1 Scope and Objectives of Business Ethics
- 3.2 Globalisation and Business Ethics
- 3.3 Practicing Ethics in Business- Responsibilities towards Employers: Respect for Authority, Collegiality, Loyalty and Confidentiality

Unit 4

Ethical Issues

- 4.1 Ethical Issues in Finance- Issues related to Financial Services, Insider Trading and Takeovers
- 4.2 Ethical Issues in Marketing and Advertising
- 4.3 Whistle Blowing and Whistle Blower's Protection

(12 hrs.)

(15 hrs.)

(13 hrs.)

(15 hrs.)

Corporate Social Responsibility

- 5.1 Meaning, Importance of CSR, Legal Requirements
- 5.2 CSR and Corporate Sustainability
- 5.3 Models of CSR Archie Caroll

Practical component: Discussion of relevant Case study for each unit

BOOKS FOR STUDY

Andrew Crane Dirk Matten. *Business Ethics*. (Indian Edition), New Delhi: Oxford University Press, 2010.

A.C Fernand. Corporate Governance – Principles, Policies & Practice. Pearson ,2009.

Joan R. Boatright. Ethics and the Conduct of Business. Pearson Publication, 2012.

BOOKS FOR REFERENCE

- Bhanu Murthy, K. V. and Usha Krishna. *Politics Ethics and Social Responsibilities of Business*. New Delhi: Pearson Education,2010.
- Bob Tricker. *Corporate Governance-Principles, Policies, and Practice* (Indian Edition). New Delhi :Oxford University Press,2012.
- Christine A Mallin. *Corporate Governance* (Indian Edition). New Delhi : Oxford University Press, 2013.
- Geeta Rani, D. & R K Mishra. *Corporate Governance-Theory and Practice*. New Delhi: Excel Books, 2009.
- Dr. Sanjay Mohapatra & Prof. Sreejesh S. *Case Studies in Business Ethics and Corporate Governance*. Pearson Education.
- Sharma, J.P. Corporate Governance, Business Ethics & CSR. New Delhi : Ane Book, 2011.

JOURNALS

International Journal of Management Reviews International Journal on Corporate Strategy and Social Responsibility SSRN – E Journal (10 hrs.)

WEB RESOURCES

www.ibscdc.org- Corporate Governance and Business Ethics Case Studies www.exed.hbs.edu www.hbr.org

PATTERN OF EVALUATION

Continuous Assessment:Total Marks: 50Duration: 90 mins.Section A - 3 x 10=30 Marks (from a choice of four questions –Max words 500)Section B - 1x20=20 (from a choice of two questions – Max words 1200)

Third Component:

List of Evaluation Modes: Seminar Class presentation and group discussion Case studies

End Semester Examination:
Total Marks:100Duration: 3 hoursSection 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 2015 -2016)

FINANCIAL MANAGEMENT AND POLICY

CODE: 15CM/PC/FM24

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 familiarize students with the analytical techniques used in financial decision making
- > To encourage students to apply financial theory to solve real world business complexities

Unit 1

The Nature and Scope of Financial Management

(15 hrs.)

- 1.1 Definition, Scope and Functions of Financial Management
- 1.2 Objectives of Firm
 - 1.2.1 Profit Maximization
 - 1.2.2 Wealth Maximization
 - 1.2.3 Value Maximization
- 1.3 Time Value of Money
 - 1.3.1 Compound Interest and Future Values, Present Value of Single Cash Flow and Multiple Cash Flow
 - 1.3.2 Annuities

Unit 2

Investment in Long-Term Assets

- 2.1 Nature and Types of Investment Decisions
- 2.2 Investment Evaluation Criteria
 - 2.2.1 Non-Discounted Cash Flow Techniques
 - 2.2.2 Discounted Cash Flow Techniques
- 2.3 Capital Rationing And Mutually Exclusive Projects
- 2.4 Risk Analysis in Capital Budgeting
 - 2.3.1 Probability Assignment
 - 2.3.2 Certainty Equivalent
 - 2.3.3 Sensitivity Analysis

(15 hrs.)

Unit	z 3 Capital Structure (1					
	3.1	Designing Capital Structure				
		3.1.1 EBIT – EPS Approach				
		3.1.2 Valuation Approach				
		3.1.3 Cash Flow Approach				
	3.2	••				
	3.3	Optimal Capital Structure				
	3.4	Valuation of Securities and Bonds – Simple Problems				
Unit	4					
	Cost	t of Capital	(10 hrs.)			
	4.1	Meaning, Significance and Concepts of Cost of Capital	· · · · · · · · · · · · · · · · · · ·			
	4.2	Cost of Debt and Preference Shares				
	4.3	Cost of Equity and Retained Earnings				
	4.4	Weighted Average Cost of Capital				
Unit	5					
Unit		dend Policy	(10 hrs.)			

- 5.1 Factors Determining the Dividend Policy of a Firm
- 5.2 Types of Dividend
- 5.3 Legal Procedures and Tax Aspects of Dividend

BOOK FOR STUDY

Khan, M.Y. and Jain P.K. *Theory and Problems in Financial Management*. New Delhi: Tata McGraw Hill, 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.

Asish Kalra. Financial Management. New Delhi: IGP, 2011.

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

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

Chandra Prasana. *Finance Management Theory and Practice*. New Delhi : Tata McGraw Hill , 2008.

Thulsian, P.C. and Bharath Thulsian C.A. *Financial Management*. New Delhi:S.Chand, 2013. Jonathan Berek et al. *Financial Management*. Pearson Education.

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 EVALUATION

Continuous Assessment Total Marks: 50 Duration: 90 mins Section A – 3 x 10=30 Marks (from a choice of four questions) Section B - 1x20=20(from a choice of two questions

Third Component:

List of Evaluation Modes Case Studies 20 Marks Open book test 10 Marks Assignment 20 Marks

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 2015 -2016)

INDIAN FINANCIAL SYSTEM

CODE: 15CM/PC/IF24

CREDITS : 4 L T P : 4 1 0 TOTAL TEACHING HOURS: 65

OBJECTIVES OF THE COURSE

- > To expose students to the concept and practices adopted in the Indian Financial system
- To educate students about the practical relevance and importance of the Indian Financial System

Unit 1

Introduction

- 1.1 Indian Financial System Significance and Features of Indian Financial System
- 1.2 Components of Indian Financial System Financial Institutions, Financial Market, Financial Instruments and Financial Services
- 1.3 Functions of Indian Financial System
- 1.4 Changes in the Organizational Structure of the Indian Financial System

Unit 2

Financial Institutions

- 2.1 Types Banking and Non-Banking Financial Institutions
 Banking Institutions Commercial Banks (Post Millennium Developments in the Commercial Banking System) and Cooperative Banks.
 Non- Banking Institutions - Organised and Un- Organised Financial Institutions
- 2.2 Functions of Financial Institutions

Unit 3

Financial Markets

- 3.1 Characteristics and Functions of Financial Market
- 3.2 Types of Market Functions and Constituents of Money Market and Capital Market

Unit 4

4.1 Financial Instruments

- 4.1.1 Significance and Role of Financial Instruments
- 4.1.2 Types of Financial Instruments Money Market, Capital Market and Hybrid Instruments
- 4.2 Financial Services

(13 hrs.)

(10 hrs.)

(15 hrs.)

(12 hrs.)

- 4.2.1 Fund Based Services Leasing, Hire Purchase and Factoring
- 4.2.2 Fee Based Services Merchant Banking, Credit Rating and Mergers

Regulatory and Promotional Institutions

(15 hrs.)

- 5.1 Reserve Bank of India Regulatory Functions
- 5.2 Securities and Exchange Board of India, Objectives and Functions
- 5.3 Foreign Investment Promotion Board Functions
- 5.4 The Promotional Role of Major Financial Institutions NABARD, NHB,UTI, IDBI

BOOK FOR STUDY

Khan. Indian Financial system. Tata McGraw-Hill Education, 2004.

BOOKS FOR REFERENCE

Gurusamy, S. Financial Services and Markets. Vijay Nichole Imprints, 2012.

Machiraju H.R. Indian financial system. New Delhi: Vikas, 2013.

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

Murthy, D.K. Venugopal. Indian Financial Syste., 2006.

Ramesh Babu, G. Indian financial system. Concept, 2012.

JOURNALS

Asian journal of Research and Finance Journal of Banking and Finance Journal of Financial Intermediation

WEB RESOURCES www.bseindia.com www.nseindia.com

PATTERN OF EVALUATION

Continuous Assessment:Total Marks: 50Duration: 90 mins.Section A - 3 x 10=30 Marks (from a choice of four questions – Max words 500)Section B - 1x20=20(from a choice of two questions – Max words 1200)

Third Component:

List of Evaluation Modes: Seminars 15 Marks Assignments 15 Marks Group Discussion 20 Marks

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 2015-2016)

SOFT SKILLS

CODE: 15CM/PK/SS22

CREDITS: 2 L T P: 2 0 0 TOTAL TEACHING HOURS: 26

OBJECTIVES OF THE COURSE

Unit		Γο empower and create opportunities for self development Γο instill confidence and enable students to face challenges	
	Beh	avioral Traits	(6 hrs.)
	1.1	Self Awareness	
	1.2	Communication Skills – Verbal and Non Verbal	
	1.3	Leadership Qualities	
	1.4	Experimental Learning – Based on Activities	
Unit	2		
	Tea	m Work	(5 hrs.)
	2.1	Interpersonal Skills	
	2.2	People Management	
	2.3	Creative Thinking	
	2.4	Critical Thinking	
	2.5	Experimental Learning – Based on activities	
Unit	3		
	Tim	e Management	(5 hrs.)
	3.1	Importance of Time Management	
	3.2	Planning and Prioritizing	
	3.3	Organizing Skills	
	3.4	Action Plan	
	3.5	Experimental Learning – Based on Activities	
Unit	4		
	Con	flict Resolution	(5 hrs.)
	4.1	Reasons for Conflict	· · · ·
	4.2	Consequences of Conflict	
	4.3	Managing Emotions	
	4.4	Methods of Resolving Conflicts	
	4.5	Experimental Learning – Based on Activities	

Career Mapping

- 5.1 Goal setting
- 5.2 Career Planning
- 5.3 Resume Writing
- 5.4 Handling Interviews
- 5.5 Experimental Learning Based on Activities

BOOKS FOR REFERENCE

Khera, Shiv. You Can Win. Delhi: MacMillan India Ltd, 2002.

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

Newstrom, John W., and Scannel, Edward E. Games Trainers Play : Experimental Learning.

New Delhi : Tata McGraw Hill, 1980.

Totally Internal Max. Marks : 50 marks No End Semester Examination

(5 hrs.)

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

SYLLABUS

(Effective from the academic year 2015-2016)

BUSINESS RESEARCH

CODE: 15CM/PC/BR34

CREDITS: 4 LTP: 4 1 0 TOTAL TEACHING HOURS: 65

OBJECTIVES OF THE COURSE

\triangleright	To familiarize student	s with various	approaches and	techniques to research
------------------	------------------------	----------------	----------------	------------------------

> To provide an exposure to the preparation of project report

Unit 1

	Res	earch Methods and Techniques	(15 hrs.)
	1.1	Meaning and Scope of Research	
	1.2	Approaches to Research – Historical, Descriptive, Case Study and	
		Experimental Approach	
	1.3	Research Process	
		1.3.1 Stages in Research Work	
		1.3.2 Problem Formulation	
	1.4	Research Design – Need, Features, Concepts and Types	
Unit	2		
	The	Sample Design	(12 hrs.)
	2.1	The Need for Samples	()
	2.2	•	
	2.3	Designing and Conducting a Sample Study	
	2.4	Sampling and Non-Sampling Errors	
	2.5	Merits and Demerits of Sampling	
Unit	3		
	Mea	asurement and Scaling Techniques	(8 hrs.)
	3.1		()
	3.2	Measurement Scales	
	3.3	Test of Sound Measurement	
	3.4	Types of Scaling Techniques	
Unit	4		
-	Test	ting Hypotheses and Tests of Significance	(15 hrs.)
	4.1	Sampling Distribution – Standard Error – Null Hypothesis – Type I and Type II Errors	()

- 4.2 Test of Significance for Large Samples Based on Normal Distribution
- 4.3 Test of Significance for Small Samples Based on 'T' and 'F' Distributions
- 4.4 Methods of Correlation and Regression

5.1 Non-Parametric Test and Analysis of Variance

5.1.1 Chi-Square Test

5.1.2 ANOVA- One Way Classification and Two Way Classification

(15 hrs.)

5.1.3 Analysis of Variance – Latin Square Design

5.2 **SPSS**

- 5.2.1 Introduction to SPSS
- 5.2.2 Application of SPSS for Large and Sample Test, Chi-Square Test

5.3 Report Writing Layout of the Research Report

BOOK FOR STUDY

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

BOOKS FOR REFERENCE

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

Sancheti, D.C. and Kapoor V.K. Statistics. New Delhi: Sultan Chand, 2008.

Singh, Y.K. Bajpai R.B. Research Methodology. New Delhi: Aph, 2007.

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

JOURNALS

Journal of Indian Business research Asia Pacific Journal of management research and innovation

WEB RESOURCES

www.emerald group publishing.com www.spss-tutorials.com www.spsstools.net

PATTERN OF EVALUATION

Continuous Assessment:

Total Marks: 50

Duration: 90 mins.

Section A – 3 x 10=30 Marks (from a choice of four questions) Section B - 1x20=20 Marks (from a choice of two questions)

Third Component:

List of Evaluation Modes: A project on application of statistical tools 30 Marks Assignment 10 Marks Problem solving 10 Marks

End Semester Examination: Total Marks:100

Duration: 3 hours

Section A - 6x10=60 (from a choice of eight questions -4 theory and 4 Problems) Section B - 2x20=40 (from a choice of four questions - 2 theory and 2 Problems)

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

SYLLABUS (Effective from the academic year 2015-2016)

CORPORATE ACCOUNTING

LTP: 4 1 0 TOTAL TEACHING HOURS: 65

OBJECTIVES OF THE COURSE

CODE: 15CM/PC/CA34

- > To expose students to the accounting practices in specific industries
- > To familiarize the accounting procedures for mergers and acquisitions

Unit

1

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

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

Insurance Company Accounts

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

Unit 4

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

(15 hrs.)

CREDITS: 4

(15 hrs.)

(10 hrs.)

(15 hrs.)

5.1 Liquidation

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

5.2 An Overview of Miscellaneous Concepts in Corporate Accounting

- 5.2.1 Inflation Accounting
- 5.2.2 Human Resources Accounting
- 5.2.3 Forensic Accounting

BOOK FOR STUDY

Reddy, T.S. Murthi A. Corporate Accounting. Chennai : Margham, 2014.

BOOKS FOR REFERENCE

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

Gupta, R.L., Radhaswamy, M. Advanced Accountancy. New Delhi: Sultan Chand, 2014.

Jain, S.P. Narang, K.L. Advanced Accountancy(Part II). New Delhi : Vikas, 2013.

Maheshwari, S.N. Advanced Accountancy(Part II). New Delhi : Vikas, 2013.

JOURNALS

Journal of Banking and Finance Journal of Finance Indian Journal of Commerce

WEB RESOURCES

www.icai.org ijrcm.org.in/commerce/index.php http://www.commercedu.com/wp- content/uploads/2013/11/merged_document.pdf

(10 hrs.)

PATTERN OF EVALUATION

Continuous Assessment:Total Marks: 50Duration: 90 mins.Section A - 3 x 10=30 Marks (from a choice of four questions)Section B - 1x20=20 Marks (from a choice of two questions)

Third Component:

Total Marks:100

List of Evaluation Modes: Open book test 20 Marks Assignment 15 Marks Problem solving 15 Marks

End Semester Examination:

Duration: 3 hours

Section A - 6x10= 60 (from a choice of eight questions -2 theory and 4 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 2015 -2016)

GLOBAL STRATEGIC MANAGEMENT

CREDITS:4 LTP:410

TOTAL TEACHING HOURS.: 65

OBJECTIVES OF THE COURSE

CODE: 15CM/PC/GS34

- \geq To expose students to various perspectives and concepts in the field of Strategic management
- \triangleright To enable students to develop a framework of analysis, for better understanding of the present and emerging environment

Unit 1

Introduction to Strategic Management

- Scope of Strategic Management 1.1
- Basic Model of Strategic Management 1.2
- 1.3 Levels of Strategy and Strategic Intent, Vision, Mission, Goals and Objectives

Unit 2

External Analysis

- Factors affecting External Environment- Economic, Social, Political, Technological 2.1 and Ecological
- 2.2 Industry Environment – Porters Five Forces Competitive Model
- 2.3 **Industry Analysis**

Unit 3

Internal Analysis

- 3.1 Resource Based View of The Firm- Tangible Assets, Intangible Assets and **Organisational Capabilities**
- 3.2 SWOT Analysis
- 3.3 Value Chain Analysis

Unit 4

Strategic Analysis and Choice

- Corporate Level Strategies- Stability, Expansion, Retrenchment and 4.1 **Combination Strategies**
- Concentration Strategies Integration Strategies, Diversification Strategies 4.2
- BCG(Boston Consulting Group) Growth Share Matrix 4.3

(15 hrs.)

(10 hrs.)

(15 hrs.)

(12 hrs.)

Strategic Implementation, Evaluation and Control

- 5.1 Strategic Implementation Issues- Structural: Functional, Geographic, Divisional or SBU and Matrix
- 5.2 Strategic Control Systems Strategic and Operational Control Systems
- 5.3 Primary Measures of Corporate Performance Benchmarking, Key Factor Rating

BOOKS FOR STUDY

Azhar Kazm., Business Policy. New Delhi: Tata Mc Graw Hill, 2008.

- Hill, Charles W.L and Gareth R. Jones. *Strategic Management: An Integrated Approach*. Cengage Learning, 2012.
- Thomas, L. Wheelen, Hunger David J. Concepts in Strategic Management and Business Policy, Prentice Hall, 2000.

BOOKS FOR REFERENCE

Ghosh, P.K. Strategic Management- Text & Cases. Sultan Chand.

Hitt, Michael A., Ireland, R. D., Hokisson, Robert E. and S. Manikutty. *Strategic Management: A South- Asian Perspective*. Cengage Learning, 2012.

Thomson Strickland. Strategic Management. New Delhi: Tata Mc Graw Hill, 2003.

JOURNALS

Harvard Business Review - Strategic Management for Competitive Advantage

HBR's 10 Must Read on Strategy

International Journal of Management Reviews

European Journal of Business Management

Academy of Strategic Management Journal

International Journal of Strategic Management

WEB RESOURCES

www.exed.hbs.edu www.hbr.org (13 hrs.)

Continuous Assessment:Total Marks: 50Duration: 90 mins.Section A - 3 x 10=30 Marks (from a choice of four questions – Max words 500)Section B - 1x20=20(from a choice of two questions – Max words 1200)

Third Component:

List of Evaluation Modes: Seminars 15 Marks Assignments 15 Marks Group Discussion 20 Marks

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 2015-2016)

SUMMER INTERNSHIP

CODE: 15CM/PN/SI32

CREDITS: 2

The student is required to

- > Undergo practical training in a reputed organization for 100 hours
- > Maintain a log book duty countersigned by the Supervisor of the organisation
- > The log book to contain the following details:
 - a. Hours worked
 - b. Nature of work
- Submit interim reports to the Faculty Advisor after completion of every 25 hours of work
- > A final consolidated report to be submitted to the Faculty Advisor

Preparation of final Project Report

The Report should have a minimum of 50 pages detailing the work assigned and performed in the organisation.

Pattern of Evaluation

Log Book	10 marks
Interim Report	20 marks
Project Report	40 marks
Viva	30 marks

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

SYLLABUS

(Effective from the academic year 2015 -2016)

INDIVIDUAL AND CORPORATE TAX PLANNING

CODE: 15CM/PC/IC44

OBJECTIVES OF THE COURSE:

- > To provide a broad conceptual framework for determining the tax liability for an individual
- > To familiarize the student with the latest provisions of the Indian tax laws related to corporate enterprises

Unit 1

Tax Planning and Management

- Meaning of Tax Planning and Management 1.1
- Tax Evasion and Tax Avoidance 1.2
- Nature and Scope of Tax Planning and Management for Individuals and 1.3 Corporates

Unit 2

Computation of Taxable Income and Tax Liability of an Individual (15 hrs.)

- Computation of Taxable Income under the Five Heads of Income 2.1
- Set Off and Carry Forward of Losses and Deductions 2.2
- 2.3 Computation of Taxable Income and Tax Liability.

Unit

3

Computation of Corporate Tax

- Computation of Taxable Income 3.1
- 3.2 Carry Forward and Set Off of Losses in the case of Certain Companies Under Sec. 79 of Income-Tax Act, 1961
- Computation of Corporate Tax Liability Minimum Alternate Tax, 3.3 Tax on Distributed Profits of Domestic Companies, Tax on Income Distributed to Unit Holders.

Unit

4

Implications of Tax Concessions and Incentives

- For Corporate Decisions in respect of Setting Up a New Business, 4.1 Location of Business and Nature of Business.
- 4.2 Tax Planning with Reference to Financial Management Decisions Capital Structure Decisions, Dividend Policy, Bonus Shares, Investments And **Capital Gains**

(15 hrs.)

(15 hrs.)

TOTAL TEACHING HOURS.: 65

CREDITS:4 LTP:410

(5 hrs.)

4.4 Tax Planning with Reference to Managerial Decisions – Owning or Leasing of an Asset, Purchase of Assets by Installment and Hire Purchase System, Purchase of an Asset out of Own Funds or Borrowed Capital

Unit 5

(15 hrs.)

- 5.1 Tax Planning in Respect of Amalgamation or De-Merger of Companies or Slump Sale or Conversion of A Firm into a Company
- 5.2 Foreign Collaborations and Incidence of Taxation on Domestic Companies
- 5.3 Relief in respect of Double Taxation and Avoidance of Double Taxation

BOOKS FOR STUDY

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

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

BOOKS FOR REFERENCE

Girish Ahuja. Simplified approach to Corporate tax planning and management. Bharat, 2014

Kushal Kumar Agarwal. Corporate tax planning. Atlantic, 2014.

Mehrothra, H.C. Income tax law and Practice. Sahithya Bhavan, 2014.

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

Continuous Assessment:Total Marks: 50Duration: 90 mins.Section A - 3 x 10=30 Marks (from a choice of four questions)Section B - 1x20=20 Marks (from a choice of two questions)

Third Component:

List of Evaluation Modes: Seminars 15 Marks Assignments 15 Marks Group Discussion 20 Marks

End Semester Examination: Total Marks:100

Duration: 3 hours

Section A - 6x10=60 (from a choice of eight questions - 2 theory and 4 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 2015-2016)

INVESTMENT PLANNING

CODE: 15CM/PC/IP44

OBJECTIVES OF THE COURSE

- To enable students to realize the relevance of financial planning and understand the various aspects of financial planning framework
- To assist students to develop skills for critically analyzing and planning personal investments.

Unit

1

Introduction to Financial Planning

- 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 Relevance of Risk Management in Financial Planning

Unit 2

Investment Options and Operational Scenario

- 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),.
- 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

Return-Risk Assessment

- 3.1 Return on Investment and Risk Profiling
- 3.2 Assessment of Risks in Different Financial Instruments
- 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

(8 hrs.)

CREDITS : 4 L T P : 4 1 0

TOTAL TEACHING HOURS.: 65

(15 hrs.)

(14 hrs.)

Planning of Personal Finances

- 4.1 Personal Financial Goals and Life Cycle Approach
- 4.2 Elements and Structure of Personal Financial Plan
- 4.3 Estimation of Savings Using Time Value Concepts
- 4.4 Life Insurance and Health Insurance Plans and Operations
- 4.5 Objectives and Features of Will and Power of Attorney

Unit 5

Managing Credit and Planning for Retirement

(13 hrs.)

- 5.1 Types of Credit, Advantages and Disadvantages
- 5.2 Consumer and Housing Finance Planning and Implementation
- 5.3 Credit Bureaus Individual Credit History, Credit Rating and Identity Security
- 5.4 Retirement Planning and Pension Schemes
- 5.5 Impact of Taxes and Inflation on Retirement Planning

BOOK FOR STUDY

Kapoor, J R, Dlabay and Hughes R. Personal Finance. McGraw Hill.

BOOKS FOR REFERENCE

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

Madura, Jeff. Personal Finance. Pearson.

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

JOURNALS

Journal of Wealth Management The Insurance and Investment Journal Journal of Individual Financial Management

WEB RESOURCES

http://www.saylor.org/site/textbooks/PersonalFinance.pdf www.bogleheads.org/wiki/Financial_planning www.planningalt.com (15 hrs.)

Continuous Assessment:Total Marks: 50Duration: 90 mins.Section A - 3 x 10=30 Marks (from a choice of four questions –Max words 500)Section B - 1x20=20 (from a choice of two questions – Max words 1200)

Third Component:

List of Evaluation Modes: Presentation of an investment proposal Seminar Class presentation and group discussion

End Semester Examination: Total Marks:100

Duration: 3 hours

Section A - 6x10= 60 (from a choice of 8 questions -Max words 500) Section B - 2x20= 40 (from a choice of 4 questions - Max words 1200)

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

SYLLABUS (Effective from the academic year 2015-2016)

PRINCIPLES OF E-COMMERCE

CODE: 15CM/PC/EC44

L T P : 4 1 0 TOTAL TEACHING HOURS. : 65

CREDITS : 4

OBJECTIVES OF THE COURSE

- > To enable students to gain knowledge about e-commerce concepts and operations
- > To make the students aware of the e-commerce components and implementation issues.

Unit 1

Introduction to E-Commerce

- 1.1 Meaning, Concepts and Significance of Electronic Commerce
- 1.2 Scope and Functions of Electronic Commerce
- 1.3 Advantages and disadvantages of E-Commerce
- 1.4 Electronic Commerce vs Traditional Commerce

Unit 2

Evolution of Electronic Commerce

- 2.1 Major Ecommerce Models
- 2.2 E business Models
 - 2.2.1. Business-to-Customer (B2C)
 - 2.2.2. Business to Business (B2B)
 - 2.2.3. Consumer to Consumer (C2C)
 - 2.2.4. Consumer to Business (C2B)
- 2.3 Problems of the E-Business
- 2.4 Electronic Business Indian Scenario

Unit 3

E-Marketing and E-Advertising

- 3.1 E-Marketing
 - 3.1.1. Identifying Web Presence Goals
 - 3.1.2. Marketing through internet
 - 3.1.3. Mobile Marketing
- 3.2 E-Advertising
 - 3.2.1. Internet Marketing Trends
 - 3.2.2. E-branding
- 3.3 Impact of Social Networks

E-Commerce Payment Systems

- 4.1 Online and Off-line Payment Systems
- 4.2 Payment Gateways and Third Party Payment Services
- 4.3 Electronic Fund Transfer
- 4.4 Payment Security Risks and Measures
- 4.5 Cyber Crime and Protection to Cyber Consumers in India

Unit 5

E-Commerce Implementation

- 5.1. Supply and Logistics operations for B2B and B2C
- 5.2. Overview of Online Retail
- 5.3. Managing the Customers and related issues

BOOKS FOR STUDY

Murthy, C.S.V. E-commerce- Concepts, Models and Strategies. Himalaya, 2003.

BOOKS FOR REFERENCE

Agrawal K.N. and Agrawal D., *Business on the Net: What's & How's of ECommerce,* Macmillan New Delhi

Bharat Bhaskar, Electronic Commerce, Tata Mc Graw Hill Publication, New Delhi

- Greenstein and Feinman, *Electronic Commerce Security, Risk Management and Control*, Irwin Mc.Gra-Hill, 2000
- Rayport, Jefrey F., and BernaudJ.Jaworski. *Introduction to E-Commerce*. Tata McGraw-Hill, 2010.
- Strauss, Adel El-Ansary and Raymond Frost. *E-marketing*. New Jersey: Prentice Hall,2003.

JOURNALS

Electronic Markets International Journal of E-Commerce Journal of Electronic Commerce in Organizations Journal of Theoretical and Applied E-Commerce Journal to Management Information Systems and E-Commerce

WEB RESOURCES

www.ecommerce-digest.com www.htmlgoodies.com www.openlearningworld.com

PATTERN OF EVALUATION

Continuous Assessment:Total Marks: 50Duration: 90 mins.Section A - 3 x 10=30 Marks (from a choice of four questions – Max words 500)Section B - 1x20=20 (from a choice of two questions – Max words 1200)

Third Component:

List of Evaluation Modes: Presentation Seminar Case study

End Semester Examination:

Total Marks:100Duration: 3 hoursSection 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 2015 -2016)

CODE: 15CM/PC/DS45

CREDITS : 5

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 $1\frac{1}{2}$ 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.

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

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

SYLLABUS (Effective from the academic year 2015-2016)

ORGANISATIONAL THEORY AND BEHAVIOUR

CREDITS: 4 LTP : 4 0 0 TOTAL TEACHING HOURS : 52

CODE: 15CM/PE/OB14

OBJECTIVES OF THE COURSE

To provide an overview of the major challenges and para	digm shift facing management
---------------------------------------------------------	------------------------------

- To study the impact of individual and group behavior on the effective functioning of an organization
- > To create an awareness on the importance of team building skills

Unit	1		
Introduction		oduction	(6 hrs.)
	1.1	Scope of Organizational Behaviour	
	1.2	Concepts in Organizational Behaviour	
	1.3	Major Challenges and Opportunities of Organizational Behaviour	
Unit	2		
	Fou	ndation of Individual Behavior	(12 hrs.)
	2.1	Individual Behavior – Environmental Factors affecting	
		Individual Behaviour	
	2.1	Personality – The Big Five Personality Traits, Personality and	
		Organizational Behaviour	
	2.3	Attitudes – Formation of Attitudes, Key Work Related Attitudes	
	2.4	Perception – Factors Influencing Perception- Perception and	
		Organizational Behaviour	
Unit	3		
	Group Behavior		(10 hrs.)
	3.1	Group Dynamics – Meaning and Types	. ,
	3.2	Team Building – Ingredients of Effective Team, The Process and	
		Skills in Team Building	
	3.1	Stress – Nature of Stress, Causes of Stress, Consequences of Stress,	
		Managing Stress in the Work Place, Work Life Balance	

Unit 4

Organizational Process and Characteristics

- (12 hrs.)
- 4.1 Organizational Structure –Importance of Structure, Influence of Organizational Structure on Individual Behavior
- 4.2 Organizational Culture Creating the Organizational Culture,

Culture Sustenance, Impact of Culture on Organizational Effectiveness

4.3 Conflict in Organizations – Nature of Conflict, Functional and Dysfunctional Conflict, the Process of Conflict, Managing Conflict

Unit 5

Organisational Change and Development

(12 hrs.)

- 5.1 Significance of Organizational Change
- 5.2 Types of Organizational Change
- 5.3 Organisational Development Concept and Process

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, JohnW. *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

Continuous Assessment:Total Marks: 50Duration: 90 mins.Section A - 3 x 10=30 Marks (from a choice of four questions – Max words 500)Section B - 1x20=20(from a choice of two questions – Max words 1200)

Third Component:

List of Evaluation Modes: 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 2015-2016)

ADVERTISING

CREDITS: 4 LTP: 400 **TOTAL TEACHING HOURS.: 52**

CODE: 15CM/PE/AD14

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.

Unit 1

The Field of Advertising

- Role of Advertising Marketing, Communicative, Economic, Social 1.1
- Advertising as a Promotional Tool 1.2

Unit 2

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 Lavout

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

Unit 3

Advertising Media

- Types of Media 3.1
 - 3.1.1 Indoor and Outdoor
 - 3.1.2 Electronic and Online
 - 3.1.3 Social Media Marketing
- 3.2 Media Choice Criteria Factors Affecting Choice of Media

(10 hrs.)

- (10 hrs.)

- (10 hrs.)

Planning and Executing Ad Campaign

(10 hrs.)

- 4.1 Preparation of Campaign Stages in the Campaign Process
- 4.2 Ad Budgeting Types Affordable Rate Method, Percentage of Sales Method, Competitive Parity Method and Objective and Task Method

Unit 5

Evaluation Of Advertising

(12 hrs.)

- 5.1 Measures to Study Effectiveness Direct and Indirect Measures
- 5.2 Ethics in Advertising

BOOK FOR STUDY

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

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.

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

Continuous Assessment:Total Marks: 50Duration: 90 mins.Section A - 3 x 10=30 Marks (from a choice of four questions – Max words 500)Section B - 1x20=20 (from a choice of two questions – Max words 1200)

Third Component:

List of Evaluation Modes: Assignments Seminar 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 2015 -2016)

INSURANCE AND RISK MANAGEMENT

CREDITS : 4 L T P : 400 TOTAL TEACHING HOURS.: 52

CODE: 15CM/PE/IR14

OBJECTIVES OF THE COURSE

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

Unit 1

Conceptual frame work

- 1.1 Concept of Risk, Peril, Hazard, Classification and Burden of Risk
- 1.2 Insurance as a Device to Hedge Risk Need and Functions
- 1.3 Elements of Insurable Risk
- 1.4 Principles of Insurance and Types of Insurance Contracts Life and General
- 1.5 Government as Insurer and Regulator overview of IRDA
- 1.6 Major Players in the Indian Insurance Industry Insurance Penetration in India

Unit 2

Risk Management

- 2.1 Risk Management Objectives and Process
- 2.2 Methods of Handling Risk
- 2.3 Risk Management Methods
- 2.4 Risk Management Department Organisation and Functions

Unit 3

Life and Health Insurance

- 3.1 Meaning and Essential Features of Life Insurance / Assurance
- 3.2 Life Insurance and Annuities Broad Classification of Life Insurance, Joint Life Policies
- 3.3 Health Insurance Medical Insurance, Types and Coverage
- 3.4 Claims Settlement, Revival and Lapse of Insurance Policies

Unit 4

Principles and Practices of General Insurance

- 4.1 Functions and Scope of Fire, Accident, Marine and Aviation Insurance
- 4.2 Fire Insurance Types of Policies

(10 hrs.)

(12 hrs.)

(10 hrs.)

(10 hrs.)

- 4.3 Miscellaneous Insurance
- 4.4 Reinsurance
- 4.5 Agent, Broker, Corporate Agents, Referral Partners, Bancassurance

Organisation and Administration of Insurance

(10 hrs.)

- 5.1 Departmentalisation and Marketing
- 5.2 Underwriting and Pricing
- 5.3 Financial Structure, Reserves and Liabilities of Insurer
- 5.4 Earned Surplus and Profitability
- 5.5 Insurer's Investment and Financial Reporting

BOOK FOR STUDY

Sethi, J., & Bhatia N. Elements of Banking and Insurance. New Delhi: India: PHI, 2008

BOOKS FOR REFERENCE

Gupta, P. K. *Fundamentals of Insurance*. New Delhi: Himalaya, 2004.
Insurance Institute of India. *Principles of Insurance*. Mumbai:
Insurance Institute of India. *Practice of life insurance*. Mumbai: (Revised edition 2011)
Insurance Institute of India. *Practice of general insurance*, Mumbai: (Revised edition 2011)
Insurance Institute of India. *Regulation of insurance business*. Mumbai: (Revised edition 2011)
Insurance Institute of India. *Risk management*. Mumbai: (Revised edition 2011)

JOURNALS

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

WEB RESOURCES

https://www.irda.gov.in/ http://web-docs.stern.nyu.edu/salomon/docs/whitepaper.pdf http://anchan.lib.ku.ac.th/kukr/bitstream/003/16616/1/KC395002.pdf https://ec.europa.eu/internal_market/insurance/solvency/latest/index_en.htm

Continuous Assessment:

Total Marks: 50Duration: 90 mins.Section A - 3 x 10=30 Marks (from a choice of four questions – Max words 500)Section B - 1x20=20 (from a choice of two questions – Max words 1200)

Third Component:

List of Evaluation Modes: Assignments Seminar Class presentation and group discussion

End Semester Examination: Total Marks:100

Duration: 3 hours

Section A - 6x10= 60 (from a choice of eight questions -Max words 500) Section B - 2x20= 40 (from a choice of four questions - Max words 1200)

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

SYLLABUS

(Effective from the academic year 2015 -2016)

BUSINESS VENTURE MANAGEMENT

CREDITS : 4 L T P : 400 TOTAL TEACHING HOURS. : 52

CODE: 15CM/PE/BV14

OBJECTIVES OF THE COURSE

- To enable students to investigate, understand and internalize the process of setting up a business
- > To create an awareness on the support system for entrepreneurship development

Unit 1

Introduction

- 1.1 Concept of Entrepreneur, Entrepreneurship and Enterprise
- 1.2 Entrepreneur Traits and Types Women Entrepreneur, Social Entrepreneur
- 1.3 Role of Entrepreneurship in Economic Development
- 1.4 Factors impacting Emergence of Entrepreneurship
- 1.5 Entrepreneurial Competencies Meaning, Stages in Developing Entrepreneurial Competencies

Unit 2

Setting up a New Business Venture

2.1 Micro Small and Medium Enterprise

- 2.1.1 Features and Scope
- 2.1.2 Role of MSME in Economic Development, Promotion of MSME

2.2 Methods to Initiate Ventures

- 2.2.1 Acquisition -Advantages of Acquiring an Ongoing Venture
- 2.2.2 Franchising Evaluating Franchising Opportunities

2.3 Opportunity Identification and Selection

- 2.3.1 Generating Business Idea Sources of Business Idea,
- 2.3.2 Evaluation and Selection of Business Idea Process

2.4 Formulation of Business Plan

Content, Significance of Business Plan

Unit 3

New Venture Feasibility Planning

- 3.1 The Concept of a Planning Paradigm and Fundamentals of a Feasibility Plan
- 3.2 Project Identification and Project Selection

(10 hrs.)

(10 hrs.)

(12 hrs.)

- 3.3 Project Report Significance Contents Planning Commission Guidelines
- 3.4 Project Formulation Need and Elements
- 3.5 Project Design and Network Analysis

4

Enterprise Management

4.1 Financial Management

- 4.1.1 Need for Financial Planning
- 4.1.2 Sources of Finance Internal and External
- 4.1.3 Working Capital Significance, Sources and Factors Determining Working Capital

4.2 Marketing Management

- 4.2.1 Importance of Developing a Marketing Plan
- 4.2.2 Customer Analysis, Sales Analysis and Competition Analysis
- 4.2.3 Steps in Marketing Research, Marketing Mix

4.3 Inventory and Production Management

- 4.3.1 Concept of Inventory, Motive and Advantages of Maintaining Inventory
- 4.3.2 Plant Location and Product Design Factors to be Considered

Unit 5

Special Issues For Entrepreneurs

(10 hrs.)

- 5.1 Legal Issues in Setting Up a Business, Requirements for Formation of a Private/Public Limited Company,
- 5.2 Intellectual Property Protection- Patents, Trademarks and Copyrights
- 5.3 Incentives and Subsidies

BOOK FOR STUDY

Khanka, S.S. Entrepreneurial Development. S.Chand, 2011.

BOOKS FOR REFERENCE

Desai Vasant. Entrepreneurial Development and Management. Mumbai: Himalaya, 2007.

Gupta C.B & Srinivasan N.P. Entrepreneurial Developmen. Sultan chand, 2012.

Kumar, Ary. Creating and Leading an Entrepreneurial Organization. Pearson, 2012.

Kuratko, Donald F. and Hodgetts Richard M. Entrepreneurship in the New Millennium.2008.

Lall Madhurima, Sahai Shikha. Entrepreneurship. Excel Books.

Natarajan, K. and E. Gordo. Entrepreneurship Development. Himalaya, 2012.

(10 hrs.)

JOURNALS

Journal of development entrepreneurship Journal of entrepreneurship education Journal of Business Venturing

WEB RESOURCES

www.entrepreneur.com www.sblc.org www.nfte.com

PATTERN OF EVALUATION

Continuous Assessment:Total Marks: 50Duration: 90 mins.Section A - 3 x 10=30 Marks (from a choice of four questions – Max words 500)Section B - 1x20=20 (from a choice of two questions – Max words 1200)

Third Component:

List of Evaluation Modes: Assignments Seminar Class presentation and group discussion

End Semester Examination:

Total Marks:100Duration: 3 hoursSection 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 2015 -2016)

BUSINESS APPLICATIONS IN COMPUTERS

CODE: 15CM/PE/CB14

OBJECTIVES OF THE COURSE

- > To give an exposure on E-Commerce environment
- > To familiarise students with the E-Commerce strategies and operations

Unit 1

Accounting and Information Systems

- 1.1 Introduction Methods of Data Collection
- 1.2 Types of Information Systems
- 1.3 Internal Controls for Information Systems

Unit 2

Management Reporting Using Spread sheets

- 2.1 Business Forecasting Time Series Analysis Charts Ratio Analysis Regression Analysis
- 2.2 Financial Statement Analysis Comparative Statements Common Size Statements Cash Flow and Fund Flow Analysis
- 2.3 Budgeting Preparation of Master Budget

Unit 3

Accounting Package - TALLY

- 3.1 Tally Creation of a Company, Alteration and Deletion of a Company
- 3.2 Creation of Account Groups Liabilities and Assets
- 3.3 Creation of Ledgers Alteration and Deletion of Account Master Records
- 3.4 Accounts Voucher Voucher Types and Modifications
- 3.5 Preparation of Final Accounts Profit and Loss Statement and Balance Sheet
- 3.6 Inventory Stock Categories, Group and Items Usage of Stocks in Voucher Entry

Unit

4

Advertising and Marketing on the Internet

- 4.1 Meaning, Concept, Advantages and Limitations of E-Commerce
- 4.2 Information Based Marketing
- 4.3 Advertising on the Internet
- 4.1 Online Marketing Process
- 4.5 E-Commerce Strategies

(10 hrs.) -

(10 hrs.)

(12 hrs.)

(10 hrs.)

CREDITS: 4 L T P: 401

TOTAL TEACHING HOURS.: 52

- 4.5.1 Customer Relationship Management Strategies and Tools
- 4.5.2 Supply Chain Management E-Supply Chain Components and Architecture Trends in SCM

Electronic Payment Systems

(10 hrs.)

- 5..1 Classification of Electronic Payment System E- Cash and Currency Servers, E- Cheques, Credit Cards, Smart Cards; Electronic Purses and Debit Cards;
- 5.1 Risk Involved in Electronic Payment System Managing Credit Risk and Information Privacy
- 5.3 Security of E-Payments Cryptography and Digital Signature

BOOK FOR STUDY

Deepak Jain. Computer Applications in Business. Kolkatta : Law point, 2008.

BOOKS FOR REFERENCE

Joseph, P.T. E-Commerce. New Delhi : PHI,2012.

Kamlesh, K.Bajaj, Devjani Nag. E-Commerce. New Delhi: Tata McGraw Hill, 1999.

- Ravi Kalakota, Andrew B.Whinston, *Frontiers of Electronic Commerce*. Pearson Education,2008.
- David Whiteley. *E-Commerce Strategy, Technologies and Applications*. New Delhi: Tata McGraw Hill,2006.
- Jefrey, F. Rayport, & Bernaud J.Jaworski. *Introduction to E-Commerce*. New Delhi : Tata Mcgraw Hill,2003.
- Bodhanwala, J. Ruzbeh. Understanding and Analysing Balance Sheets using Excel Worksheet. Prentice Hall,2004.
- John, E. Hanker, Dean W. Wichern, Arthur G. Reitsch. *Business Forecasting*. Prentice Hall,2012.

Nadhani, A.K. and Nadhani K.K, Implementing Tally 9, BPB Publications, 2009.

JOURNALS

International Journal of E-Commerce

Journal of Theoretical and Applied E-Commerce

Journal of Electronic Commerce in Organizations

Journal of Management Information Systems and E-Commerce

WEB RESOURCES

http://www.ecommerce-digest.com/online-academic-journals.html http://www.htmlgoodies.com/beyond/webmaster/projects/electronic-commercetutorial.htmlhttp://www.openlearningworld.com/books/

PATTERN OF EVALUATION

Continuous Assessment:Total Marks: 50Duration: 90 mins.Theory 20 Marks - 30 mins. (5 X 4 =20 from a choice of 6)Practical 30 Marks - 60 mins.

Third Component:

List of Evaluation modes: Assignments Practical test Group projects

End Semester Examination

Total Marks: 100

Duration: 3 hours.

Theory - 60 mins. 40 marks Section A ($20 \times 1 = 20$) Objective questions Section B ($4 \times 5 = 20$) Answer any four (from a choice of six questions)

Practical -120 mins. 60 Marks Section A (3 x10 = 30) Section B (2 x 15 = 30)

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

SYLLABUS (Effective from the academic year 2015-2016)

INTERNATIONAL BUSINESS

CODE: 15CM/PE/IB14

OBJECTIVES OF THE COURSE

- > To enable students to learn the nature, scope and structure of International Business
- > To expose the students to the influence of various environmental factors on international business operations

Unit

1

Introduction

- 1.1 Importance, Nature and Scope of International Business
- 1.2 Modes of Entry into International Business- Internationalisation Process.

Unit 2

Structure of India's Foreign Trade

- Trade Development Efforts in India. 2.1
- 2.2 Composition and Direction of Trade
- EXIM Policy of India Regulation and Promotion of Foreign Trade 2.3

Unit 3

International Economic Institutions and Agreements (12 hrs.)

- IMF, World Bank, UNCTAD, IFC, IDA, ADB. 3.1
- Agreement on Textiles and Clothing (ATC), GSP, GSTP and other International 3.2 Agreements.
- International Commodity Trading and Agreements. 3.1
- 3.2 Regional Economic Grouping - European Union, ASEAN, SAARC

Unit 4

World Trade Organization and GATT

- 4.1 WTO- Functions and Trade Policy.
- 4.2 India and WTO, GATT

(10 hrs.)

(10 hrs.)

(10 hrs.)

CREDITS: 4 LTP: 400

TOTAL TEACHING HOURS: 52

Theories of International business and Balance of Payment (10 hrs.)

- 5.1 Basis for International Trade Mercantilist and Neo-Mercantilist View.
- 5.2 Absolute and Comparative Advantage Theories Modern Theories of Trade, Gains from Trade
- 5.3 Balance of Payment Account- Concept and Significance
- 5.4 Current and Capital Account Components and Accounting System; Balance of Payment Deficits and Correction Policies

BOOKS FOR STUDY

- Bhalla, V.K. S.Shiva Ramu. International Business Environment and Management, Anmol, 2003.
- Michael, R. Czinkota, Ikka A. Ronkainen, Michael H. Moffet. *International Business*, Thomson, 2005.

BOOKS FOR REFERENCE

Bennet, Roger. International Business. Financial Times, Pitman, 1999

- Bhattacharya, B. *Going International: Response Strategies of the Indian Sector*. New Delhi : Wheeler, 1996.
- Danoes, John D. and Radebaugh, Lee H, International Business: Environment and Operations, Addison Wesley, 1998.
- Griffin, Ricky W. and Pustay, Michael W. International Business: A Managerial Perspective, Addison Wesley, 1999.

Hill, Charles W. L. International Business. New York: McGraw Hill, 2000.

JOURNALS

Journal of International business Journal of Elsevier

WEB RESOURCES

www.ibmnotesanna.blogspot.in www.onkarsule.files.wordpress.com www.brownconsultancy.com www.homes.chass.utoronto.ca www.yourarticlelibrary.com

Continuous Assessment:

Total Marks: 50Duration: 90 mins.Section A - 3 x 10=30 Marks (from a choice of four questions – Max words 500)Section B - 1x20=20 (from a choice of two questions – Max words 1200)

Third Component:

List of Evaluation Modes: Assignment Seminar Class presentation and group discussion

End Semester Examination: Total Marks:100

Duration: 3 hours

Section A - 6x10= 60 (from a choice of eight questions -Max words 500) Section B - 2x20= 40 (from a choice of four questions - Max words 1200)

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

SYLLABUS (Effective from the academic year 2015-2016)

ESSENTIALS OF MARKETING

CODE: 15CM/PE/EM24

OBJECTIVES OF THE COURSE

- > To create an understanding of the theoretical and practical concepts of marketing
- To familiarize students with the process of entering markets, establishing profitable positions and building loyal consumer relationship
- > To identify the forces driving the new market economy

Unit 1

Understanding the Concept of Marketing: Managing Profitable Customer Relationships

- 1.1 The Concept of Marketing
- 1.2 Designing a Customer Driven Marketing Strategy
- 1.3 Building Customer Relationships and Integrated Marketing Plan.

Unit 2

The Marketing Environment

- 2.1 Company Micro Environment Company/ Supplier/Creditors/Competitors
- 2.2 Company Macro Environment Demographic, Economic, National, Technological, Cultural and Social
- 2.3 Responding to Marketing Environment

Unit 3

Product Services and Branding Strategies

- 3.1 Product Concept Product Life Cycle
- 3.2 New Product Development
- 3.3 Branding Importance, Nature, Types

Unit 4

Price Determination and Promotion

- 4.1 Pricing Objectives
- 4.2 Factors to Be Considered in Fixing a Price
- 4.3 Promotional Program Purpose and Tools of Promotional Mix

(10 hrs.)

CREDITS: 4 LTP: 400

TOTAL TEACHING HOURS.: 52

(10 hrs.)

(10 hrs.)

(10 hrs.)

Marketing Channels

5.1 Nature and Importance of Marketing Channels

5.2 Retail, Wholesale – Nature and Types

BOOK FOR STUDY

Kotler Philip. Marketing Management. New Delhi: Prentice Hall of India, 2014.

BOOKS FOR REFERENCE

Johansson, J.K. Global Marketing. New Delhi: Tata, McGraw Hill, 2007.

Keegan, W. J. Global Marketing management, New Delhi: Prentice Hall, 2007.

Saxena Rajan. Marketing Management. New Delhi: Tata McGraw Hill, 2005.

Staton, William J. Etzel, Michael J. and Walker, Bruce. *Fundamentals of Marketing*. New Delhi: McGraw Hill, 2004.

Raju, M. S. Fundamental of Marketing. New Delhi: Excel Books, 2008.

JOURNALS

International Journal of Research in Marketing Indian Journal of Marketing Journal of Marketing Education

WEB RESOURCES

http://smallbusiness.chron.com/product-mix-639.html http://productlifecyclestages.com/ http://www.innovationcoach.com/2013/05/8-step-process-perfects-product-development/ http://www.marketing-schools.org/types-of-marketing/brand-marketing.html http://www.businessdictionary.com/definition/market-segmentation.html

(12 hrs.)

Continuous Assessment:Total Marks: 50Duration: 90 mins.Section A - 3 x 10=30 Marks (from a choice of four questions –Max words 500)Section B - 1x20=20 (from a choice of two questions – Max words 1200)

Third Component:

List of Evaluation Modes: Assignment Seminar Class presentation and group discussion Case study

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 2015 - 2016)

HUMAN RESOURCE MANAGEMENT

CREDITS: 4 L T P: 400 TOTAL TEACHING HOURS.: 52

CODE: 15CM/PE/HR34

OBJECTIVES OF THE COURSE

	To provide an understanding of the importance of Human Resource Management. To expose students to the managerial, operative and maintenance aspects of the human resources in an organization.
Unit	1

	Introduction		(10 hrs.)
	1.1	Significance and objectives of HRM	
	1.2	Functions and Scope of HRM.	
Unit	2		
	Proc	uring Human Resource	(12 hrs.)
	2.1	HR Planning - Objectives and Process of manpower planning.	
	2.2	Job Analysis, Job Description, Job Specification	
	2.3	Recruitment – Sources	
	2.4	Selection - Procedure	
Unit	3		
	Maintaining Human Resource		(10 hrs.)
	3.1	Orientation, Placement	
	3.2	Training – Methods	
	3.2	Performance Appraisal - Methods	
Unit	4		
	Retai	ining and Compensating Human Resource	(10 hrs.)
	4.1	Promotion – Factors, Basis of Promotion	
	4.2	Compensation – Factors, Types	
Unit	5		
	Ethic	cal Issues in HRM	(10 hrs.)
	5.1	Ethics- Nature and Importance of Ethics in HRM	. ,
	5.2	HR Ethical Issues and How to Manage Ethics in HR	

BOOK FOR STUDY

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

BOOKS FOR REFERENCE

Flippo. V. Edwin. *Personnel Management*. New Delhi: Mc Graw Hill,2004.
Gupta. C.B. *Human Resource Management*. New Delhi: Sultan Chand, 2014.
Khanka, S.S. *Human Resource Management*. New Delhi: Sultan Chand, 2014.
Prasad, L.M. *Human Resource Management*. New Delhi: Sultan Chand, 2014.
Mamoria C.B. *Personnel Management*. Mumbai: Himalaya,2004.

JOURNALS

International Journal of Human Resource Management The Human Resource Management Review Human Resource Management International Digest Human Resource Management Journal.

WEB RESOURCES

http://hrcouncil.ca/hr-toolkit/planning-strategic.cfm http://www.hrwale.com/recruitment/88-2/ http://www.educationobserver.com/forum/showthread.php?tid=12165 http://managementhelp.org/training/

Continuous Assessment:Total Marks: 50Duration: 90 mins.Section A - 3 x 10=30 Marks (from a choice of four questions –Max words 500)Section B - 1x20=20 (from a choice of two questions – Max words 1200)

Third Component:

List of Evaluation Modes: Assignment Seminar Class presentation and group discussion Case study

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 2015-2016)

TRAINING AND DEVELOPMENT

CODE: 15CM/PI/TD24

CREDITS: 4

OBJECTIVE OF THE COURSE

- > To enlighten the students on the importance and need for training and development.
- > To familiarize with the pedagogy for training
- > To enable students to understand the human resource development process.

Unit 1

Introduction to Training and development

- 1.1 Definition of HRD Objective and Principle of HRD
- 1.2 Need for Training and Development
- 1.3 Difference Between Training and Development
- 1.4 Challenges in Training

Unit 2

Pre-requisites to Effective Training

- 2.1 Creating a climate for training
- 2.2 Principles of training understanding learning styles of the trainees.
- 2.3 Resistance to training and the steps to overcome

Unit 3

Designing a Training Programme

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

Unit 4

Training Methods and Techniques – On the Job Training, Executive Development Programme

- 4.1 Training Aids Meaning and Significance
- 4.2 Types of Training Aids.

Unit 5

Training Implementation

- 5.1 Implementation Meaning and Significance of Training Implementation
- 5.2 Approaches to Training Implementation
- 5.3 Training Evaluation Need and Significance, Concept of Return on Investment

BOOKS FOR REFERENCE

Blanchard Nick P., James W. Thacka, *Effective Training, Systems, Strategies & Policies* 2^{nd} edition, New Delhi, Prentice Hall. 2005.

Kumar KBS, Training and Development: Country Experience, ICFAI University Press. 2007.

Lynton P Rolf, Training for Development, New Delhi, Vistaar 2005.

Noe, Employee Training and Development, New Delhi, Tata Mc Graw Hill 2008.

Paul Donovan, The training need analysis, Research Press Business Books 2007.

Raj Aparna, *Human Resource Management* – Training theory and practice, New Delhi, Kalyani Publishers, 2005.

Srinivas Kandula R., *Strategic Human Resource Development*, New Delhi, Prentice Hall of India, 2001.

Udai Pareek, Training Instruments in HRD, 2nd edition, New Delhi, Tata McGraw Hill, 2002.

Vasudeva, Training and Development, Common wealth. 2002

Vohra Munish, Management Training and Development, New Delhi, Anmol

PATTERN OF EVALUATION

End Semester ExaminationTotal Marks: 100Duration: 3 hours

Section A- 5 x 8 = 40 marks (5 out of 7 questions to be answered in 300 words each) Section B- 3 x 20=60 marks (3 out of 5 questions to be answered in 1200 words each

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086

M.COM DEGREE

SYLLABUS

(Effective from the academic year 2015-2016)

ADVERTISING AND SALESMANSHIP

CODE: 15CM/PI/AS24

CREDITS: 4

OBJECTIVES OF THE COURSE

- To enable students to understand the growing demand of the promotional aspects of advertising
- > To provide an insight into salesmanship as an art

Unit 1

Introduction

- **1.1** Role of advertising
- 1.2 Advertising Media Types and Media choice criteria

Unit 2

Advertisement Copy

- 2.1 Elements of an Ad-copy and kinds of copy
- **2.2** Ad-layout structure and quality
- 2.3 Steps in planning an Ad-campaign

Unit 3

3.1 Salesmanship

- 3.1.1 Salesmanship as a science, art and profession
- 3.1.2 Psychology in selling, effective presentation and demonstration
- 3.1.3 Organization of a sales department purpose and types.

3.2 Sales Personality – Qualities and Traits

Unit 4

Selling Methods

- 4.1 Process of selling
- 4.2 Sales meetings and Sales contests

Unit 5

Sales Performance and Compensation

- 5.1 Evaluation of Sales Performance Quantitative and Qualitative methods
- 5.2 Types of Compensation Plans

BOOKS FOR REFERENCE

Courtland L., Bovee, John V. Thill, Geroge, Dovel and Marian Burk Wood, *Advertising Excellence*, New Delhi Tata Mc Graw Hill Inc., 2004.

David A., Aaker, Rajeev Batia, John G. Meyers, *Advertising Management*, New Delhi Prentice Hall of India Pvt., Ltd, 2002.

Gandhi J.C., *Marketing – A Managerial Introduction*, New Delhi Tata Mc Graw Hill Publication Co., Ltd., 2006.

John R. Rossiter, Larry Percy, *Advertising and Promotion Management*, New Delhi Tata McGraw Hill Inc., 2005.

Still Cundiff and Govoni, (2006), Sales Management – Decisions, Strategies and Cases, New Delhi, Prentice Hall, India, 2006.

PATTERN OF EVALUATION

End Semester Examination

Total Marks: 100 Duration: 3 hours

Section A- 5 x 8 = 40 marks (5 out of 7 questions to be answered in 300 words each) Section B- 3 x 20=60 marks (3 out of 5 questions to be answered in 1200 words each