

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

### **Institutional Learning Outcomes**

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

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

The ILOs of SMC are formed by two components:

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

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

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

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

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

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

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

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

**STELLA MARIS COLLEGE (AUTONOMOUS) CHENNAI**

**DEPARTMENT OF COMMERCE – SHIFT II**

**BACHELOR OF COMMERCE (ACCOUNTING & FINANCE)**

**PROGRAMME DESCRIPTION**

B.Com. Accounting & Finance is a three year degree programme designed to develop skills and competencies of the students in the field of Accountancy and Finance. This programme provides in-house training in SAP FICO and Financial Analytics which will enable the students to pursue different career paths. The curriculum is rigorous and progressive and prepares its graduates for professional roles in the areas of finance and accounting. The programme enhances practical knowledge and employability through real-time simulation based projects and internships. It focuses on building competencies in accounting and finance and provides the students with a wide range of managerial skills.

**PROGRAMME SPECIFIC LEARNING OUTCOMES**

At the end of a Bachelor of Commerce in Accounting and Finance programme, students will be able to

- Demonstrate an understanding of the concepts, methods and standards of accounting
- Exhibit critical thinking in problem solving
- Demonstrate competency in the preparation of financial statements
- Prepare, analyse and interpret financial statement for managerial decision making
- Comprehend laws pertaining to the regulatory aspects of business
- Identify basic ethical issues relating to various aspects of business
- Understand the role of corporate restructuring for revival of business
- Identify tax planning opportunities and recommend tax saving strategies
- Build a well-diversified portfolio and formulate an investment strategy
- Explore the different schemes for financing an entrepreneurial venture
- Apply appropriate analytical methods to find solutions to business problems
- Design a risk management programme for an organisation
- Comprehend the prosecution procedure and penalties for tax offenses
- Show responsibility and understanding of local and global financial issues

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

**B.Com. DEGREE: ACCOUNTING AND FINANCE**

**COURSES OF STUDY**

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

**CHOICE BASED CREDIT SYSTEM**

C-Credit, L-Lecture Hours, T-Tutorial Hours, P- Practical Hours, Ex-Exam Hours, CA- Continous Assessment Marks, ES-End Semester Marks, M-Maximum Marks									
Subject Code	Title of Course	C	L	T	P	Ex	CA	ES	M
<b>SEMESTER-I</b>									
19AF/MC/FR14	Financial Reporting and Analysis	4	4	1	0	3	50	50	100
19AF/MC/MP13	Management Principles and Applications	3	3	1	0	3	50	50	100
19AF/AC/SB15	Statistics for Business Decisions	5	5	0	0	3	50	50	100
19AF/GC/ES12	Environmental Studies	2	2	0	0	-	50	-	100
19AF/SS/PS13	Life Skills:Personal and Social	3	3	0	0	-	50	-	100
CD / ET / SC	Value Education	2	2	0	0	-	50	-	100
<b>SEMESTER-II</b>									
19AF/MC/CC23	Cost Concepts and Methods	3	3	1	0	3	50	50	100
19AF/MC/PM23	Principles of Marketing	3	3	1	0	3	50	50	100
19AF/SS/HC13	Life Skills:Health, Energy and Computer Basics	3	3	0	0	-	50	-	100
	Life Skills:Personality Development (EL)	3	3	0	0	-	50	-	100
	Basic Tamil I / General Elective I	2	2	0	0	-	50	-	100
<b>SEMESTER-III</b>									
19AF/MC/FM34	Financial Management	4	4	1	0	3	50	50	100
19AF/MC/TD34	Tools for Managerial Decision Making	4	4	1	0	3	50	50	100
19AF/MC/BL33	Business Law	3	3	1	0	3	50	50	100
19AF/MC/BE33	Business Ethics and Corporate Governance	3	3	1	0	3	50	50	100
CD / ET / SC	Value Education	2	2	0	0	-	50	-	100
	Basic Tamil II / General Elective II	2	2	0	0	-	50	-	100
<b>SEMESTER-IV</b>									
19AF/MC/CR44	Corporate Accounting and Restructuring	4	4	1	0	3	50	50	100
19AF/MC/BI43	Banking and Insurance	3	3	1	0	3	50	50	100
19AF/MC/CS43	Corporate and Securities Law	3	3	1	0	3	50	50	100
19AF/MC/FC43	Financial Communication	3	3	1	0	3	50	50	100
19AF/AC/TA45	Tools for Business Analytics	5	2	0	3	3	50	50	100
	Major Elective I								
<b>SEMESTER-V</b>									
19AF/MC/IA54	Individual Tax Assessment	4	4	1	0	3	50	50	100
19AF/MC/CF54	Computer Aided Financial Analysis	4	1	0	4	3	50	50	100
19AF/MC/SP54	Security Analysis and Portfolio Management	4	4	1	0	3	50	50	100
19AF/MC/IF54	Investment Banking and Financial Services	4	4	1	0	3	50	50	100
<b>Interdisciplinary Core Course (B.Com(General) and A&amp;F) to students of B.Com(Gen) and A&amp;F</b>									
19ID/IC/SI55	Social Finance and Impact Investing	5	5	1	0	3	50	50	100
	General Elective III	2	2	0	0	-	50	-	100
	SAP / SL	2	2	0	0	-	50	-	100

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

**CHOICE BASED CREDIT SYSTEM**

C-Credit, L-Lecture Hours, T-Tutorial Hours, P- Practical Hours, Ex-Exam Hours, CA- Continous Assessment Marks, ES-End Semester Marks, M-Maximum Marks										
Subject Code	Title of Course	C	L	T	P	Ex	CA	ES	M	
<b>SEMESTER-VI</b>										
19AF/MC/EF64	Entrpreneurial Finance	4	4	1	0	3	50	50	100	
19AF/MC/BT64	Business Taxation	4	4	1	0	3	50	50	100	
19AF/MC/AA64	Auditing and Assurance	4	4	1	0	3	50	50	100	
19AF/MC/IB64	Introduction to Business Analytics	4	2	0	3	3	50	50	100	
19VE/SS/HL63	Life Skills:An Approach to a Holistic Way of Life	3	3	0	0	-	50	-	100	
	General Elective IV	2	2	0	0	-	50	-	100	
	Major Elective II									
<b>Major Elective Courses</b>										
19AF/ME/RM45	Financial Risk Management	5	5	0	0	3	50	50	100	
19AF/ME/TP45	Business Tax Planning and Procedures	5	5	0	0	3	50	50	100	
19AF/ME/EC45	E-Commerce	5	5	0	0	3	50	50	100	
19AF/ME/OP45	Organisation and People Management	5	5	0	0	3	50	50	100	
19AF/ME/FV45	Financial Analysis and Business Valuation	5	5	0	0	3	50	50	100	
<b>General Elective Courses</b>										
19AF/GE/SI22	Stock Market Investment	2	2	0	0	-	50	-	100	
19AF/GE/CA22	Computerised Accounting System	2	1	0	1	-	50	-	100	
19AF/GE/NF22	New Venture Finance	2	2	0	0	-	50	-	100	
19AF/GE/PF22	Personal Financial Planning	2	2	0	0	-	50	-	100	
<b>Independent Elective Course</b>										
19AF/UI/MF23	Marketing of Financial Products	3	0	0	0	3	-	100	100	

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

**B.COM DEGREE: ACCOUNTING AND FINANCE**

**SYLLABUS**

(Effective from the academic year 2019-2020)

**FINANCIAL REPORTING AND ANALYSIS**

**CODE: 19AF/MC/FR14**

**CREDITS:4**

**L T P:4 1 0**

**TOTAL TEACHING HOURS:65**

**OBJECTIVES OF THE COURSE**

- To familiarise students with the disclosure of information in financial statements
- To educate the students on the need for financial analysis and interpretation
- To facilitate students to understand the choices made by enterprises in reporting the results of business activities

**COURSE LEARNING OUTCOMES**

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

- Prepare cash flow statement in accordance with accounting standards to aid in decision making
- Compute and interpret liquidity, profitability, solvency of the business concern
- Demonstrate competency in preparation of final accounts of a company and sole proprietor
- Comment on the financial position of the business concern

**Unit 1 (10 Hours)**

**Framework for Preparation and Presentation of Financial Statement**

- 1.1 Conceptual Framework of Accounting - Accounting as an Information System, Users and their Information Needs, Advantages of Computerized Accounting and Information System (AIS)
- 1.2 Accounting Standards - International Accounting Standards, Accounting Standards in India – Objectives, Process, Accounting Standards Board, Scope & Application of AS – 1,2,3,4,5,9,10,26 & 29 in preparation of Financial Statements

**Unit 2 (15 Hours)**

**Preparation of Financial Statements of Sole Proprietor**

- 2.1 Preparation of Final Accounts of Sole Proprietor and Manufacturing concerns
- 2.2 Closing Entries and Adjustment Entries – Loss of Stock by Accident or Fire, Manager's Commission on Net Profit Before and After Commission, Works Manager and General Manager Commission, Writing off of Deferred Revenue Expenditure, Goods sent on Sale or Return Basis, Asset Disposal and Exchange, Distribution of Samples, Advance Income Tax

**Unit 3** (15 Hours)

**Final Accounts of a Company**

- 3.1 Final Accounts of a Company- Preparation of Final Accounts- Forms and Contents as per Schedule- III of Companies Act 2013
- 3.2 Managerial Remuneration

**Unit 4** (15 Hours)

**Cash Flow and Fund Flow Analysis**

- 4.1 Meaning and Importance of Cash Flow and Fund Flow
- 4.2 Significance and Limitations of Cash Flow and Fund Flow Statement
- 4.3 Preparation of Cash Flow and Fund Flow Statement as per AS 3

**Unit 5** (10 Hours)

**Financial Statement Analysis**

- 5.1 Meaning of Financial Statements, Functions, Objectives and Process of Financial Statement Analysis and Interpretation
- 5.2 Ratio Analysis - Significance and Limitations of Ratio Analysis, Computation and Interpretation of Ratios - Liquidity, Profitability Solvency and Leverage Ratios – Intrafirm and Interfirm

**BOOKS FOR STUDY**

- Gupta R.L. and Radhaswamy M., *Advanced Accountancy (Vol.1)*, New Delhi: Sultan Chand & Sons, 2015
- Reddy, T.S and Murthy, A., *Corporate Accounting (Vol.1)*, Chennai: Margham Publications, 2013
- Reddy, T.S and Murthy, A., *Financial Accounting*, Chennai: Margham Publications, 2012
- Reddy T.S and Hari Prasad Reddy, Y., *Management Accounting*, Chennai: Margham Publications, 2000

**BOOKS FOR REFERENCE**

- Atkinson A. Anthony, Robert S. Kaplan, S. Mark Young, *Management Accounting*, Pearson, 6<sup>th</sup> Edition
- Maheshwari S.N., *Principles of Management Accounting*, New Delhi: Sultan Chand, 2015
- Manmohan and Goyal. S.N., *Principles of Management Accounting*, Agra: Sahitya Bhawan Goyal, V.K. and Goyal, Ruchi, *Financial Accounting*, New Delhi: PHI Learning, 4<sup>th</sup> Edition
- Jain S.P and Narang K.L, *Advanced Accountancy (Part1)*, New Delhi: KalyaniPublishers, 2016

**JOURNALS**

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

**WEB RESOURCES**

- [www.icai.org](http://www.icai.org)
- [www.cimaglobal.com](http://www.cimaglobal.com)
- [www.investopedia.com](http://www.investopedia.com)

**PATTERN OF ASSESSMENT**

**Continuous Assessment Test:**

**Total Marks: 50**

**Duration: 90 Minutes**

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

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

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

**Other Components :**

**Total Marks: 50**

Open book test/Problem solving/Objective Test/Assignment

**End-Semester Examination:**

**Total Marks: 100**

**Duration: 3 hours**

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

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

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



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**B.COM DEGREE: ACCOUNTING AND FINANCE**

**SYLLABUS**

(Effective from the academic year 2019–2020)

**MANAGEMENT PRINCIPLES AND APPLICATIONS**

**CODE: 19AF/MC/MP13**

**CREDITS:3**

**L T P: 3 1 0**

**TOTAL TEACHING HOURS:52**

**OBJECTIVES OF THE COURSE**

- To expose students to the concepts of Management
- To provide the students a comprehensive understanding of the principles of management and its application
- To educate students on the need for competence, communication and leadership for working in the organisation
- To familiarise students with the current management practices

**COURSE LEARNING OUTCOMES**

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

- Understand the fundamental concepts in management
- Analyse the various functions in managing the business
- Apply management theory as related to management function
- Acquire practical management skills necessary for higher organisational positions

**Unit 1 (12 Hours)**

**Overview of Management**

- 1.1 Meaning – Science or Art, Process, Managerial Functions and Roles
- 1.2 Approaches to Management – Classical, Quantitative, Behavioral, Contemporary
- 1.3 Management Thought – FW Taylor, Henry Fayol, Elton Mayo, Peter Drucker, Michael Porter, CK Prahalad
- 1.4 Trends and Challenges of Management in Global Scenario

**Unit 2 (10 Hours)**

**Planning**

- 2.1 Planning – Meaning Types and Process
- 2.2 Business Environment Analysis – Meaning, Types and Techniques (SWOT, PESTLE, BCG Matrix)
- 2.3 Decision Making – Meaning, Types and Techniques - Quantitative and Qualitative

**Unit 3 (10 Hours)**

**Organising**

- 3.1 Meaning and Types of Organisation
- 3.2 Process of Organising
- 3.3 Organisation Structure and Chart
- 3.4 Span of Control, Departmentation, Delegation and Decentralization

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

**Staffing and Directing**

- 4.1 Staffing – Recruitment, Selection, Induction, Training and Development
- 4.2 Motivation – Meaning and Theories (Maslow – Need Theory, Herzberg – Two Factor Theory)
- 4.3 Leadership – Meaning, Styles and Theories (Trait, Likert Behavioral, Managerial Grid, Fiedler Situational)
- 4.4 Communication – Meaning, Types, Process and Barriers

**Unit 5** **(8 Hours)**

**Control**

- 5.1 Meaning and Importance of Control.
- 5.2 Process of Control Mechanism - MIS
- 5.3 Control Techniques – PERT, CPM, ROI, Budgetary Control

**BOOKS FOR STUDY**

Gupta, C. B., *Business Management*, New Delhi, Sultan Chand and Sons.  
Koontz, H. and Weihrich, H., *Essentials of Management*, Pearson Education.

**BOOKS FOR REFERENCE**

Robbins, S. and Coulter, M, *Management*, Pearson Education.  
Robbins, S. P. Decenzo, D.A., Bhattacharya, S. and Agrawal, M.M., *Fundamentals of Management: Essentials, Concepts and Applications*, Pearson Education.  
Drucker P. F., *Practice of Management*, Mercury Books, London.  
Singh, B.P. and Singh, A.K., *Essentials of Management*, Excel Books.  
Chhabra, T.N., *Essentials of Management*, Sun India.  
Griffin, R.W., *Management Principles and Application*, Cengage Learning 8. Luthans, F., *Introduction to Management*, McGraw Hill.

**JOURNALS**

European Journal of Business Management  
International Journal of Management Reviews  
Academy of Management Journal  
Management Science

**WEB RESOURCES**

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

## **PATTERN OF ASSESSMENT**

### **Continuous Assessment Test:**

**Total Marks: 50**

**Duration: 90 minutes**

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

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

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

### **Other Components:**

**Total Marks: 50**

Seminars/Quiz/Group discussion/Assignments/Class Presentation

### **End-Semester Examination:**

**Total Marks: 100**

**Duration: 3 hours**

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

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

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

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

**B.COM. DEGREE: ACCOUNTING AND FINANCE**

**SYLLABUS**

(Effective from the academic year 2019-2020)

**STATISTICS FOR BUSINESS DECISIONS**

**CODE: 19AF/AC/SB15**

**CREDITS: 5**

**L T P:5 0 0**

**TOTAL TEACHING HOURS:65**

**OBJECTIVES OF THE COURSE**

- To give the students a practical exposure to the various statistical tools.
- To assist students to arrive at rational decisions through systematic analysis and interpretation.
- To educate students on the effective and efficient application of various statistical tools associated with research.

**COURSE LEARNING OUTCOMES**

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

- Comprehend knowledge on standard statistical distributions.
- Demonstrate statistical thinking, training and approach to problem solving
- Understand and analyse large sample and small sample properties
- Apply statistical tools for research

**Unit 1 (12 Hours)**

**Descriptive Statistics**

- 1.1 Data Types – Univariate Summaries
- 1.2 Multivariate Summaries - Karl Pearson's Co-efficient of Correlation
- 1.3 Partial Correlation of First Order and Second Order Co-efficient Co- efficient of Multiple Correlations

**Unit 2 (14 Hours)**

**Test of Hypothesis**

- 2.1 Procedure for Testing Hypothesis
- 2.2 Test of Significance
- 2.3 Parametric and Non-Parametric Approaches
- 2.4 Test on Single Parametric Value – z Test, t Test
- 2.5 Test for Difference of Two Parametric Values
- 2.6 Variance Ratio Test
  - 2.6.1 One-way Classification Model – One-way ANOVA
  - 2.6.2 Two-way Classification Model – Two-way ANOVA

**Unit 3 (12 Hours)**

**Categorical data and Chi-square test**

- 3.1 Introduction to Categorical Data
- 3.2 Meaning and Conditions for Applying Chi- Square test
- 3.3 Application of Chi Square Test - Test of Goodness of Fit and Test of Independence - Yates Correction
- 3.4 Mc Nemar Test

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

**Regression Models**

- 4.1 Simple Linear Regression
  - 4.1.1 Least square Estimation Formula
  - 4.1.2 Hypotheses Testing and confidence interval
- 4.2 Multiple Linear Regression
  - 4.2.1 Least square Estimation Formula
  - 4.2.2 Hypotheses Testing and confidence interval
- 4.3 Residual Analysis (Formula based)
- 4.4 Handling Indicator Predictors

**Unit 5** **(12 Hours)**

**Analysis of Time Series**

- 5.1 Utility and components of time series
- 5.2 Methods of measuring trend – Simple Averages, Semi-Averages, Moving Averages and Least Square
- 5.3 Measurement of seasonal variations

**BOOKS FOR STUDY**

- Gupta S.P., *Statistical Methods*, New Delhi, Sultan Chand, 2017  
Agresti, A. *Categorical Data Analysis* (Vol. 482). John Wiley & Sons, 2003  
Montgomery, D.C., Peck, E. A. & Vining, G. G. *Introduction to Linear Regressions Analysis* Vol. 821. John Wiley & Sons. 2012

**BOOKS FOR REFERENCE**

- Gupta, S. C. & Kapoor, V. C. *Fundamentals of Mathematical Statistics*, Sultan Chand & Sons, 2017.  
Agarwal, S. & Bharadwaj, *Business Statistics*, Kalyani Publications, Ludhiana.  
Agarwal Y.P., *Statistical Methods, Concepts, Applications and Computations*, New Delhi, Sterling, 2006.  
Beri, G.C., *Business Statistics*, New Delhi, Tata Mc Graw Hill , 2007  
Pillai, R.S.N. & Bagavathy, V., *Statistics*, New Delhi, Sultan Chand, 2014  
Sharma J.K., *Business Statistics*, New Delhi, 1<sup>st</sup> edition, Pearson Education, 2006

**JOURNALS**

- Open Journal of Statistics - SEIRT  
Aligarh Journal of Statistics  
Journal of Applied Statistics  
Statistics Journal

**WEB RESOURCES**

- [www.ststisticsofindia.com](http://www.ststisticsofindia.com)  
[www.indiastat.com](http://www.indiastat.com)  
[www.statsoft.com](http://www.statsoft.com)  
<http://statistics-help-for-students.com>

## **PATTERN OF ASSESSMENT**

### **Continuous Assessment Test:**

**Total Marks: 50**

**Duration: 90 minutes**

Section A – 3 x 2 = 6 Marks (No Choice)

Section B – 3 X 8 = 24 Marks (From a choice of Four Questions)

Section C – 1 x 20 = 20 Marks (From a choice of Two Questions)

### **Other Components:**

**Total Marks: 50**

Open book tests/Assignments/Problem solving/Objective Test/Case Study Analysis

### **End-Semester Examination:**

**Total Marks: 100**

**Duration: 3**

#### **hours**

Section A – 10 x 2 = 20 Marks (No Choice) (5 Theory questions and 5 Problems)

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

(2 theory Questions and 5 Problems)

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

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

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

**SYLLABUS**

(Effective from the academic year 2019-2020)

**ENVIRONMENTAL STUDIES**

**CODE:19AF/GC/ES12**

**CREDITS:2**

**L T P:2 0 0**

**TOTAL TEACHING HOURS:26**

**OBJECTIVES OF THE COURSE**

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

**COURSE LEARNING OUTCOMES**

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

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

**Unit 1 (10 Hours)**

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

**Unit 2 (10 Hours)**

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

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

**Unit 3 (6 Hours)**

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

**BOOK FOR STUDY**

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

**BOOKS FOR REFERENCE**

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

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

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

**JOURNALS**

Journal of Environmental Studies and Sciences

Journal of Environmental Studies

**WEB RESOURCES**

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

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

**PATTERN OF ASSESSMENT**

**Continuous Assessment Test: Total Marks: 25 Duration: 60 minutes**

Section A-10 x 1 = 10 Marks (All questions to be answered) Multiple Choice Questions

Section B - 3 x 5 = 15 Marks (3 out of 6 to be answered in 150 words each)

**Other Component: Total Marks: 25**

Any **one** of the following for 25 marks

Quiz/Scrap Book/Assignment / Poster Making/Case Study/Project/Survey/Model-Making

**No End Semester Examination**



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

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

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

**LIFE SKILLS: PERSONAL AND SOCIAL**

**CODE: 19AF/SS/PS13**

**CREDITS: 3**

**L T P: 3 0 0**

**TOTAL TEACHING HOURS: 39**

### **OBJECTIVES OF THE COURSE**

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

### **COURSE LEARNING OUTCOMES**

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

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

**Unit 1 (13 Hours)**

#### **Legal Literacy**

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

**Unit 2 (13 Hours)**

#### **2.1 Understanding Self**

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

## **2.2 Understanding Society**

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

## **Unit 3**

**(13 Hours)**

### **Personal Financial Planning**

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

### **BOOKS FOR REFERENCE**

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

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

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

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

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

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

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

### **PATTERN OF ASSESSMENT**

#### **Continuous Assessment:**

**Total Marks: 50**

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

#### **No End Semester Examination**

**No CA test**

**B.COM DEGREE: ACCOUNTING AND FINANCE**

**SYLLABUS**

(Effective from the academic year 2019–2020)

**COST CONCEPTS AND METHODS**

**CODE: 19AF/MC/CC23**

**CREDITS:3**

**L T P:3 1 0**

**TOTAL TEACHING HOURS:52**

**OBJECTIVES OF THE COURSE**

- To provide an understanding of the basic concepts of Cost Accounting
- To equip students with the skills required to analyse and evaluate information for cost ascertainment, control and decision making
- To provide comprehensive knowledge on the role of cost accounting in business management and value creation
- To expose the students to the practical applicability of Cost Accounting

**COURSE LEARNING OUTCOMES**

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

- Demonstrate understanding of the fundamental concepts of Cost Accounting
- Prepare quotations for products incorporating the various components of Cost and Profit
- Understand the techniques of computing remuneration
- Compute the cost of services

**Unit 1**

**(10 Hours)**

**1.1 Introduction to Cost Accounting**

- 1.1.1 Scope and Objectives of Cost Accounting
- 1.1.2 Cost Centre and Cost Units, Methods of Costing
- 1.1.3 Elements of Cost and Classification of Cost

**1.2 Unit and Output Costing**

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

**Unit 2**

**(12 Hours)**

**2.1 Material Cost and Material Control**

- 2.1.1 Material Control – Meaning, Objectives, Computation of Material Cost and Accounting Treatment for Normal Loss, Abnormal Loss and Scrap
- 2.1.2 Purchase Control – Purchase Procedure
- 2.1.3 Stores Control -Techniques of Inventory Control, Economic Order Quantity, Level Setting

2.1.4 Issue Control - Stores and Material Records, Methods of Material Issue – First in First Out, Last in First Out, Average Cost- Simple and Weighted Average

## **2.2 Labour Cost**

2.2.1 Computation of Labour Cost, Treatment of Overtime and Idle time

2.2.2 Labor Turnover - Causes and Effects, Methods of Computation

2.2.3 Methods of Remuneration- Time Rate System, Piece Rate System-Taylor’ Merrick’s Differential Piece Rate System, Incentive Schemes – Halsey and Rowan Premium Plans

**Unit 3 (10 Hours)**

### **Overheads**

3.1 Classification of Overhead Costs

3.2 Apportionment and Allocation of Overheads

3.2.1 Primary Distribution of Overheads

3.2.2 Secondary Distribution of Overheads- Direct Distribution, Reciprocal and Non Reciprocal Methods

3.3 Methods of Absorption of Overheads

3.3.1 Direct Labour Hour Rate

3.3.2 Machine Hour Rate

3.3.3 Activity Based Overhead Absorption Rate

**Unit 4 (10 Hours)**

### **4.1 Process Costing**

4.1.1 Meaning and Features of Process Costing

4.1.2 Process Losses and Gains – Accounting Treatment of Normal and Abnormal Wastage and Abnormal Gain

4.1.3 Inter-Process Profit

**4.2 Joint and By Product Costing**

**Unit 5 (10 Hours)**

### **5.1 Operating Costing**

5.1.1 Introduction to Operating Costing, Cost Unit in Operating Costing

5.1.2 Transport Costing

### **5.2 Contract Costing**

5.2.1 Features of Contract Costing

5.2.2 Accounting for Contracts

### **5.3 Activity Based Costing**

5.3.1 Features and Activity Based Cost Sheet

## **BOOKS FOR STUDY**

Jain S.P. and Narang K.L., *Cost Accounting Principles and Practice*, New Delhi: Kalyani Publishers, 2016

Reddy T.S and Hari Prasad Reddy Y., *Cost Accounting*, Chennai: Margham Publications, 2014

### **BOOKS FOR REFERENCE**

Khanna B.S., Pandey I.M., Ahuja G.K., Batra, S.C.L., Practical Costing, New Delhi: Sultan Chand, 2010

Maheshwari S.N., Problems and Solutions in Cost Accounting, New Delhi: Sultan Chand, 2012

Kishore, Ravi M., Cost & Management Accounting, 6th edition, New Delhi: Taxmann's, 2016

Tulsian, P.C. and Tulsian, Bharat, Cost Accounting, New Delhi: S. Chand & Company, 2010

### **JOURNALS**

The Management Accountant - The Institute of Cost Accountants of India

Indian Journal of Finance

Journal of Cost Accounting Research

### **WEB RESOURCES**

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

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

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

### **PATTERN OF ASSESSMENT**

#### **Continuous Assessment Test:**

**Total Marks: 50**

**Duration: 90 Minutes**

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

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

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

#### **Other Components:**

**Total Marks: 50**

Open book test/Objective Test/Problem solving/Assignment

#### **End-Semester Examination:**

**Total Marks: 100**

**Duration: 3 hours**

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

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

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

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

**B.COM DEGREE: ACCOUNTING AND FINANCE**

**SYLLABUS**

(Effective from the academic year 2019-2020)

**PRINCIPLES OF MARKETING**

**CODE:19AF/MC/PM23**

**CREDITS:3**

**L T P:3 1 0**

**TOTAL TEACHING HOURS: 52**

**OBJECTIVES OF THE COURSE**

- To enable students to understand the intricacies of marketing principles
- To expose students to various concepts, tools and principles of marketing.
- To help students understand the macro role of marketing in society and micro role in business.
- To assist students in analysing the buying behavior of consumers and its impact on sales.

**COURSE LEARNING OUTCOMES**

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

- Identify various elements of marketing and its implications.
- Analyse factors influencing buying behavior of consumers and interpret it.
- Apply marketing concepts in practical situations.
- Develop Marketing Program for products and services.

**Unit 1 (8 Hours)**

**Introduction**

- 1.1 Meaning, Scope and Core Marketing Concepts
- 1.2 Functions of Marketing
- 1.3 Market Segmentation and Market Environment
- 1.4 Marketing Mix – 7 P's of Marketing

**Unit 2 (12 Hours)**

**Product Mix**

- 2.1 Meaning and Classification of Product
- 2.2 Product Management
- 2.3 New Product Development
- 2.4 Product Life Cycle

**Unit 3 (12 Hours)**

**Pricing and Place Mix**

- 3.1 Pricing
  - 3.1.1 Meaning and Factors Affecting Pricing
  - 3.1.2 Pricing Methods, Pricing Policies and Strategies
  - 3.1.3 Legal Implications on Pricing
- 3.2 Place
  - 3.2.1 Distribution – Meaning and Channels
  - 3.2.2 Factors affecting the Choice of Distribution

**Unit 4** (12 Hours)

**Promotional Mix**

- 4.1 Integrated Marketing Communication- Meaning, Modes and Purposes
- 4.2 Tools for IMC - Advertising, Public Relations, Sales Promotion and Personal Selling
- 4.3 IMC Planning Process - Review of Market plan, Situational Analysis, Communication Process Analysis, Budget Determination and Evaluation

**Unit 5** (8 Hours)

**Current Trends in Marketing**

- 5.1 Social Cause Marketing and Sports Marketing
- 5.2 Relationship Marketing and Diversity Marketing
- 5.3 Digital Marketing

**BOOKS FOR STUDY**

Kotler, Philip; Keller, Kevin Lane; Koshy, Abraham, and Mithileshwar Jha, *Marketing Management: A South Asian Perspective*, Pearson Education, 15<sup>th</sup> Edition, 2016.  
Rajan Nair and Sanjith Nair, *Marketing*, New Delhi, Sultan Chand & Sons, 13<sup>th</sup> Edition, 2015.

**BOOKS FOR REFERENCE**

Dr. R.L. Varshney, Dr. S.L. Gupta, *Marketing Management*, Himalaya  
Gandhi J.C. *Marketing*, New Delhi, Tata McGraw Hill, 2009  
Philip Kotler, *Marketing*, 12th edition, New Delhi, Prentice Hall of India, 2008  
William J. Stanton, Micheal J. Etzel, Bruce J. Walker, *Fundamentals of Marketing*, New Delhi, Mc Graw Hill, 2009  
Xavier, M. J., *Marketing in the New Millenium*, New Delhi, Vikas, 2009

**JOURNALS**

Indian Journal of Marketing  
International Journal of Marketing Studies  
International Journal of Research in Marketing  
International Journals of Marketing and Technology

**WEB RESOURCES**

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

**PATTERN OF ASSESSMENT**

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

Section A – 7 x 2 = 14 Marks (no choice)  
Section B – 2 x 8 = 16 Marks (from a choice of three)  
Section C – 1 x 20 = 20 Marks (from a choice of two)

**Other Components: Total Marks: 50**

Seminar/Group Discussion/Assignments/Class Presentations

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

Section A – 10 x 2 = 20 Marks (no choice- Max 30 words)  
Section B – 5 x 8 = 40 Marks (from a choice of seven- Max 500 words)  
Section C – 2 x 20 = 40 Marks (from a choice of four- Max 1200 words)

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

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

**SYLLABUS**

(Effective from the academic year 2019 – 2020)

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

**CODE: 19AF/SS/HC13**

**CREDITS: 3**

**L T P: 3 0 0**

**TOTAL TEACHING HOURS: 39**

**OBJECTIVES OF THE COURSE**

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

**COURSE LEARNING OUTCOMES**

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

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

**Unit 1**

**(13 Hours)**

**Food and Health**

**1.1 Traditional food and their health benefits**

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

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

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

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



**Unit 2** **(13 Hours)**

**Food and energy balance**

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

**Unit 3** **(13 Hours)**

**3.1 Energy conservation**

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

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

**3.2 Computer fundamentals**

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

**3.2.2 Configuring Email**

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

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

**BOOKS FOR REFERENCE**

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

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

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

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

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

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

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

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

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

## **PATTERN OF ASSESSMENT**

### **Continuous Assessment:**

**Total Marks: 50**

Two to three Task based components

Task based classroom activities

Case studies

Group discussions

Group presentation

Role play

### **No End Semester Examination**

**No CA test**

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

**B.COM DEGREE: ACCOUNTING AND FINANCE**

**SYLLABUS**

(Effective from the academic year 2019-2020)

**FINANCIAL MANAGEMENT**

**CODE: 19AF/MC/FM34**

**CREDITS:4**

**L T P:4 1 0**

**TOTAL TEACHING HOURS:65**

### **OBJECTIVES OF THE COURSE**

- To enable students to analyse financial data for internal reporting, control and effective decision-making.
- To provide students skills required for preparation of financial statements
- To expose students to the relevant accounting standards
- To enable students to interpret financial statements for managerial decision making

### **COURSE LEARNING OUTCOMES**

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

- Prepare cash flow statement in accordance with accounting standards to aid in decision making
- Compute and interpret liquidity, profitability, solvency and leverage ratios
- Demonstrate competency in preparation of final accounts of a company to determine profitability of a company
- Make appropriate adjustments to the final accounts of a sole proprietor and determine the correct profit of the concern

**Unit 1 (15 Hours)**

#### **Introduction**

- 1.1 Nature, Importance and Objectives of Financial Management
- 1.2 Scope of Financial Management – Profit Maximization and Wealth Maximization  
Traditional and Modern Approach
- 1.3 Functions of finance – Finance Decision, Investment Decision, Dividend Decision  
Organisation of finance function
- 1.4 Time value of money: Meaning – Rationale of Time Preference for Money –  
Future Value – Present Value

**Unit 2 (15 Hours)**

#### **Financing Decisions**

- 2.1 Cost of Capital – Meaning, Significance and Classification of Costs
- 2.2 Computation of Specific Cost of Capital, Cost of Debt, Cost of Preference Share  
Capital, Cost of Equity Share Capital and Cost of Retained Earnings,  
Computation of weighted Average and Marginal Cost of Capital
- 2.3 Leverages - Meaning, Types - EBIT-EPS Analysis, Degree of Operating  
Leverage, Degree of Financial Leverage, Degree of Combined Leverage,  
Indifference Point

2.4 Capital Structure - Meaning, Determinants, Theories - Net Income Approach, Net Operating Income Approach, Traditional Approach, MM Approach

**Unit 3 (10 Hours)**

**Investment Decisions**

3.1 Meaning, Importance and Process

3.2 Techniques of Capital Budgeting – Traditional Techniques: Payback Period – Accounting / Average Rate of Return, Discounted Techniques, Discounted Payback Period, Net Present Value, Internal Rate of Return, Profitability Index – NPV Vs. IRR – Capital Rationing

3.3 Risk Analysis in Capital Budgeting Decisions - Sources and Perspectives of Risk, Risk Adjusted Discount Rate, Certainty Equivalent, Coefficient of Variation and Decision Tree Analysis

**Unit 4 (15 Hours)**

**4.1 Working Capital Management**

4.1.1 Meaning, Definition, Concept, Types, Factors determining Working Capital

4.1.2 Computation of Working Capital Requirement

4.1.3 Operating Cycle – Meaning and Computation

**4.2 Dividend Decision**

4.2.1 Meaning, Types of Dividend Policies, Factors Influencing Dividend Policy

4.2.2 Forms of Dividend (Theory), Dividend Theories - Relevance Theories – Walter's Model, Gordon's Model, Irrelevance Theory, MM Hypothesis

**Unit 5 (10 Hours)**

**Sources of Finance**

5.1 Different Sources of Finance, Characteristics of Different Types of Long Term Debt and Equity Finance, Method of Raising Long Term Finance

5.2 Different Sources of short- term Finance

5.3 Internal fund as a source of finance

5.4 International sources of finance

5.5 Other sources of finance- Sale and lease back, Convertible debt, Venture capital, Grants etc.

5.6 Lease Financing - Concept and Classification, Significance and Limitations, Financial Evaluation of Leasing Decision

**BOOKS FOR STUDY**

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

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

**BOOKS FOR REFERENCE**

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

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

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

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

**NOTE:** Recent Edition of Book to be used

## **JOURNALS**

Journal of Banking and Finance

Journal of Finance

Journal of Financial Economics

## **WEB RESOURCES**

[www.cfainstitute.org/cfaprogram](http://www.cfainstitute.org/cfaprogram)

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

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

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

## **PATTERN OF ASSESSMENT**

### **Continuous Assessment Test:**

**Total Marks: 50**

**Duration: 90 minutes**

Section A – Answer all Questions

3 x 2 = 6 Marks

Section B – Answer any Two Questions from a choice of Four

3 x 8 = 24 Marks

Section C – Answer any One Question from a choice of Two

1 x 20 = 20 Marks

### **Other Component:**

**Total Marks: 50**

Open book tests/Assignments- Problem solving

### **End-Semester Examination:**

**Total Marks: 100**

**Duration: 3 hours**

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

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

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

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

**SYLLABUS**

(Effective from the academic year 2019–2020)

**TOOLS FOR MANAGERIAL DECISION MAKING**

**CODE:19AF/MC/TD34**

**CREDITS:4**

**L T P:4 1 0**

**TOTAL TEACHING HOURS:65**

**OBJECTIVES OF THE COURSE**

- To acquaint students with financial data required for internal reporting and control
- To enable students to analyse and interpret the financial statements for Managerial decision making
- To expose students to management techniques for effective planning and forecasting
- To provide an overview of human resource accounting and responsibility accounting

**COURSE LEARNING OUTCOMES**

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

- Prepare, analyse and interpret financial statements for managerial decision making
- Analyse cost-volume-profit relationship for better decision-making
- Identify variances and compute deviations
- Understand the importance of human resource accounting

**Unit 1**

**(10 Hours)**

**Management Accounting – A Decision Making Tool**

- 1.1 Meaning and Emergence of Management Accounting
- 1.2 Definition, Need, Importance and Objectives of Management accounting
- 1.3 Difference between Management Accounting and Financial accounting
- 1.4 Installation of Management Accounting System, Functions of Management Accountant

**Unit 2**

**(15 Hours)**

**Budgets and Budgetary Control**

- 2.1 Meaning of Budget, Essentials of Budget, Budget Manual, Budget Setting Process
- 2.2 The Use of Budget in Planning and Control
- 2.3 Classification of Budgets - Flexible Budget, Preparation of Functional Budget for Operating and Non-Operating Functions, Cash Budget, Master Budget

2.4 Introduction to Key Budget Factor, Zero Based Budgeting (ZBB),  
Performance Budget, Control Ratios and Budget Variance

**Unit 3 (15 Hours)**

**Marginal Costing and its Applications**

- 3.1 Definition, Meaning and Features of Marginal Costing
- 3.2 Cost Volume Profit Analysis – Contribution, Profit-Volume Ratio, Margin of Safety, Break-Even Point
- 3.3 Applications of Marginal Costing – Key Factor, Make or Buy, Plant Merger Decision, Product Mix or Sales Mix Decision, Export Decision, Selling below Cost Decision, Plant Purchase Decision, Product Elimination Decision

**Unit 4 (15 Hours)**

**Standard Costing and Variance Analysis**

- 4.1 Meaning -Standard Costing as a Management Tool - Limitations
- 4.2 Variance Analysis - Material, Labour, Overhead and Sales Variances

**Unit 5 (10 Hours)**

**5.1 Network Analysis**

- 5.1.1 Use of PERT and CPM in Decision Making
- 5.1.2 Calculation of Floats, Crashing – Time and Cost Overrun

**5.2 Responsibility Accounting**

- 5.2.1 Concept of Responsibility Accounting
- 5.2.2 Responsibility Centres – Cost Centre, Revenue Centre, Profit Centre, Investment Centre, Responsibility Performance Reporting.

**5.3 Recent Developments in Reporting**

- 5.3.1 Value Added Statement
- 5.3.2 Economic Value Added, Market Value Added, Shareholders' Value Added
- 5.3.3 Human Resource Accounting

**BOOKS FOR STUDY**

Maheshwari S.N., *Principles of Management Accounting*, New Delhi: Sultan Chand, 2007  
Reddy T.S and Murthy A, *Management Accounting*, Chennai: Margham Publications, 2018  
Vittal P.R and Malini.V, *Operations research*, Margham Publications, 2012

**BOOKS FOR REFERENCE**

Atkinson, Anthony A. and Kaplan, Robert, *Advanced Management Accounting*, Pearson Education India, 2015  
Walther, Larry M., *Managerial Accounting*, Createspace Publishers, 2018  
Horngreen, Charles T., Sundem, Gary L. and William O. Stratton, *Introduction to Management Accounting*, Prentice Hall of India, 2006  
Garison, R.H. and Noreeb, E.W., *Managerial Accounting*, McGraw Hill, 2000  
Hilton, Ronald W., *Managerial Accounting*, McGraw Hill Education, 2006  
Lal, Jawahar, *Advanced Management Accounting*, Text, Problems and Cases, New Delhi: S. Chand & Co., 2009  
Kapoor V.K *Operations Research*, SultanChand and Sons, 2018

## **JOURNALS**

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

## **WEB RESOURCES**

[www.icaai.org](http://www.icaai.org)  
[www.cimaglobal.com](http://www.cimaglobal.com)  
[www.icmai.in](http://www.icmai.in)

## **PATTERN OF ASSESSMENT**

**Continuous Assessment Test:**                      **Total Marks: 50**                      **Duration: 90 Minutes**  
Section A  $3 \times 2 = 6$  (no choice)  
Section B  $3 \times 8 = 24$  (from a choice of four)  
Section C  $1 \times 20 = 20$  (from choice of two)

**Other Components:**                                      **Total Marks: 50**  
Open book test/Problem solving/Objective tests/Assignment

**End-Semester Examination:**                      **Total Marks: 100**                      **Duration: 3 hours**  
Section A –  $10 \times 2 = 20$  (No choice, max.30 words, 5 Theory 5 Problems)  
Section B –  $5 \times 8 = 40$  Marks (From a choice of 7 problems)  
Section C –  $2 \times 20 = 40$  Marks (From a choice of 4 problems)



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

**B. COM DEGREE: ACCOUNTING AND FINANCE**

**SYLLABUS**

(Effective from the academic year 2019-2020)

**BUSINESS LAW**

**CODE:19AF/MC/BL33**

**CREDITS:3**

**L T P:3 1 0**

**TOTAL TEACHING HOURS:52**

**OBJECTIVES OF THE COURSE**

- To provide a brief idea about the framework of Indian business law.
- To familiarise the students with the principles of law that is essential to manage complex business transactions
- To provide the students an understanding on the working of Limited Liability Partnership.
- To expose students to the law pertaining to Intellectual Property Rights.

**COURSE LEARNING OUTCOMES**

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

- Identify various laws involved in business operations.
- Apply basic principles of law pertaining to business.
- Understand the operations of Limited Liability Partnership.
- Comprehend Laws pertaining to Intellectual Property Rights.

**Unit 1 (12 Hours)**

**Contract Act 1872**

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

**Unit 2 (10 Hours)**

**Special Contracts**

- 2.1 Contract of Indemnity and Guarantee
  - 2.1.1 Difference between Indemnity and Guarantee
  - 2.1.2 Rights, Liabilities and Discharge of Surety
- 2.2 Contract of Bailment and Pledge
  - 2.2.1 Rights and Duties of Bailor and Bailee, Pledger and Pledge
  - 2.2.2 Termination of Bailment.

**Unit 3 (10 Hours)**

**Sale of Goods Act 1930**

- 3.1 Essentials of a Contract of Sale
- 3.2 Conditions and Warranties
- 3.3 Transfer of Ownership and Delivery of Good
- 3.4 Performance of Contract of Sale.
- 3.5 Rights of an Unpaid Seller

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

**Limited Liability Partnership Act, 2008 (LLP)**

- 4.1 Salient Features of LLP, Difference Between LLP, Partnership and Company
- 4.2 Partners and Designated Partners – Relations
- 4.3 Incorporation - Incorporation by Registration, Registered Office of LLP and Change of Name, Extent and Limitation of Liability of LLP and Partners
- 4.4 Conversion to LLP, Winding Up and Dissolution

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

**Law Relating to Intellectual Property**

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

**BOOKS FOR STUDY**

Kapoor N.D. *Business Law*. New Delhi: Sultan Chand & Sons, 2019.

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

**BOOKS FOR REFERENCE**

Tulsian, P.C, *Business Law*, Tata McGraw Hill, New Delhi.

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

Chadha, P.R, *Business Law*, Galgotia Publishing Company, New Delhi

Maheshwari & Maheshwari, *Business Law*, National Publishing House, New Delhi.

**JOURNALS**

Indian Business Law Journal

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

Journal of Business Law Limited Partnership

Journal of Intellectual Property Rights

**WEB RESOURCES**

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

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

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

[www.niscair.res.in](http://www.niscair.res.in)

**PATTERN OF ASSESSMENT**

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

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

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

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

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

Seminars/Quiz/Group discussion/Assignments/Class Presentation

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

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

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

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

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

**B.COM DEGREE: ACCOUNTING AND FINANCE**

**SYLLABUS**

(Effective from the academic year 2019-2020)

**BUSINESS ETHICS AND CORPORATE GOVERNANCE**

**CODE:19AF/MC/BE33**

**CREDITS:3**

**L T P:3 1 0**

**TOTAL TEACHING HOURS:52**

**OBJECTIVES OF THE COURSE**

- To familiarise students with the understanding and practices of business ethics.
- To provide the students an understanding of ethical issues related to business and governance necessary for long term survival of business.
- To acquaint students with the socially responsible activities undertaken by the corporate companies.
- To give the students a comprehensive framework of corporate governance.

**COURSE LEARNING OUTCOMES**

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

- Identify basic ethical issues in various aspects of business.
- Gain insights on various socially responsible activities undertaken by the corporate companies.
- Comprehend the practices of corporate governance.
- Apply corporate governance principles in business practice.

**Unit 1 (10 Hours)**

**Introduction to Business Ethics**

- 1.1 Meaning, Scope and Objectives of Business Ethics
- 1.2 Business Ethics in Globalised Environment
- 1.3 Ethical Dilemma in Business

**Unit 2 (12 Hours)**

**Business and Ethical Environment**

- 2.1 Ethical Issues in Finance - Issues Related to Financial Services, Insider Trading and Takeovers
- 2.2 Ethical Issues in Marketing and Advertising
- 2.3 Ethical Issues in Management- Morals of Ethics for Organizational Interests, Ethical and Social Implications of Business Policies and Decisions
- 2.4 Whistle Blowing and Whistle Blower's Protection

**Unit 3 (10 Hours)**

**Corporate Governance**

- 3.1 Meaning, Definition and Functions
- 3.2 Management Structure for Corporate Governance
- 3.3 Boards of Directors – Responsibilities and Legal Requirements

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

**Corporate Governance in Global Scenario**

- 4.1 Corporate Governance Requirements in Global Scenario
- 4.2 Global Practices: Cadbury Report – Organisation for Economic Co-Operation and Development (OECD) Committee Recommendations
- 4.3 Desirable Corporate Governance in India – A Code Summary of the SEBI
- 4.4 Naresh Chandra Committee on Corporate Audit and Governance – Case Studies

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

**Corporate Social Responsibility**

- 5.1 Meaning, Importance of CSR and Legal Requirements
- 5.2 Corporate Sustainability and CSR
- 5.3 Managing Environmental Issues
- 5.4 Sustainability Reporting – Triple Bottom Line

**BOOKS FOR STUDY**

Andrew Crane Dirk Matten, *Business Ethics*. New Delhi: Oxford University Press, 4<sup>th</sup> edition, 2016

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

Joan R. Boatright. *Ethics and the Conduct of Business*. 7<sup>th</sup> edition. Pearson, 2016

**BOOKS FOR REFERENCE**

Dr. K. Nirmala, Karunakara Readdy : *Business Ethics and Corporate Governance*, Himalaya Publishing House

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

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

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

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

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

**JOURNALS**

International Journal of Management Reviews

International Journal on Corporate Strategy and Social Responsibility

SSRN – E Journal

**WEB RESOURCES**

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

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

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

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

## **PATTERN OF ASSESSMENT**

**Continuous Assessment Test:**                      **Total Marks: 50**                      **Duration: 90 minutes**  
Section A – 7 x 2 = 14 Marks (no choice)  
Section B – 2 x 8 = 16 Marks (from a choice of three)  
Section C – 1 x 20 = 20 Marks (from a choice of two)

**Other Components:**                                      **Total Marks: 50**  
Seminar/Group Discussion/Assignments/Class Presentations

**End-Semester Examination:**                      **Total Marks: 100**                      **Duration: 3 hours**  
Section A – 10 x 2 = 20 Marks (no choice- Max 30 words)  
Section B – 5 x 8 = 40 Marks (from a choice of seven- Max 500 words)  
Section C – 2 x 20 = 40 Marks (from a choice of four- Max 1200 words)

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

**B.COM DEGREE: ACCOUNTING AND FINANCE**

**SYLLABUS**

(Effective from the academic year 2019–2020)

**CORPORATE ACCOUNTING AND RESTRUCTURING**

**CODE: 19AF/MC/CR44**

**CREDITS:4**

**L T P:4 1 0**

**TOTAL TEACHING HOURS:65**

**OBJECTIVES OF THE COURSE**

- To expose students to the accounting practices in specific industries
- 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 differences between Amalgamation, Absorption and External Reconstruction
- Understand the role of corporate restructuring for revival of business
- Gain a practical insight in the process of liquidating a company

**Unit 1 (10 Hours)**

**Valuation of Shares and Goodwill**

- 1.1 Meaning, Need and Factors to be considered for valuing Goodwill and Shares
- 1.2 Methods of Valuation of Shares - Intrinsic Value, Yield Value, Earning Capacity and Fair Value
- 1.3 Methods of Valuation of Goodwill – Average Profits, Super Profit, Capitalization of Super Profit and Annuity Method.

**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 (15 Hours)**

**External Reconstruction**

- 3.1 Meaning and Difference
- 3.2 Calculation of Purchase Consideration for Amalgamation in the Nature of Merger and Purchase
- 3.3 Accounting Entries and Preparation of Balance Sheet

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

**Internal Reconstruction**

- 4.1 Alteration of Share Capital – Types – Accounting Procedure.
- 4.2 Alteration, Reduction of Share Capital, Surrender and Forfeiture, Buy Back, Bonus and Rights issue
- 4.3 Accounting Entries and Preparation of Balance Sheet after Internal Reconstruction

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

**Winding Up of Company**

- 5.1 Legal Provision under Companies Act 2013 and Insolvency Bankruptcy Code 2016
- 5.2 Types of Winding Up
  - 5.2.1 Compulsory Winding Up by the Court
  - 5.2.2 Voluntary Winding Up by Members or Creditors
  - 5.2.3 Winding up Under the Supervision of the Court
  - 5.2.4 Statement Relating to IBC

**BOOKS FOR STUDY**

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

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

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

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

Hanif, M. and Mukherjee, A., *Corporate Accounting*, McGraw-Hill Education, 2017

**JOURNALS**

Advances in Accounting  
Journal of Finance  
Indian Journal of Commerce  
Journal of Corporate Accounting and Finance

**WEB RESOURCES**

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

## **PATTERN OF ASSESSMENT**

### **Continuous Assessment Test:**

**Total Marks: 50**

**Duration: 90 minutes**

Section A 3 x 2 = 6 (no choice)

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

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

### **Other Components:**

**Total Marks: 50**

Quiz/Objective Test/Assignments/Problem Solving

### **End-Semester Examination:**

**Total Marks: 100**

**Duration: 3 hours**

Section A – 10 x 2 (No choice, max. 30 words, 5 Theory 5 Problems)

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

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



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

**B.COM DEGREE: ACCOUNTING AND FINANCE**

**SYLLABUS**

(Effective from the academic year 2019-2020)

**BANKING AND INSURANCE**

**CODE: 19AF/MC/BI43**

**CREDITS:3**

**L T P:3 1 0**

**TOTAL TEACHING HOURS:52**

**OBJECTIVES OF THE COURSE**

- To expose students to the concept and practices adopted in the banking industry.
- To educate students about the practical relevance and importance of banking.
- To expose students to various concepts of both life and general insurance.
- To provide a basic understanding of the insurance mechanism.
- To provide an overview of life and general insurance products.

**COURSE LEARNING OUTCOMES**

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

- Obtain institutional and practical knowledge in the fields of banking and insurance.
- Acquire skills and competencies required to be employed in banking and insurance companies.
- Differentiate financial statements of different companies
- Understand the recent developments in the financial system of the country

**Unit 1 (10 Hours)**

**Introduction to Banking**

- 1.1 Meaning, Definition and Developments of Commercial Banking
- 1.2 Banking Functions and Services – Fund Based and Fee based
- 1.3 Banking Practices – Opening and Closing of Bank Accounts, Documents relating to Banking Transactions
- 1.4 Negotiable Instruments - Cheque, Promissory Note and Bills of Exchange

**Unit 2 (10 Hours)**

**Developments in banking**

- 2.1 E-Banking – Meaning, Importance, Merits and Demerits
- 2.2 Internet Banking, Mobile Banking, Tele-Banking, Rural Banking and Retail Banking
- 2.3 Debit card, Credit card, ATM Card, Digital Wallet and Smart card
- 2.4 Electronic Payment System - Electronic Clearing Service and Electronic Fund Transfer

**Unit 3 (10 Hours)**

**Banking Company Accounts**

- 3.1 Treatment of Rebate on Bills Discounted

- 3.2 Computation of Provision to be made for Advances
- 3.3 Computation of Profit and Loss Account with Schedules
- 3.4 Preparation of Balance sheet with Schedules

**Unit 4 (11 Hours)**

**Introduction to Insurance**

- 4.1 Insurance: Definition, Need, Functions & Principles
- 4.2 Types of Insurance Products - Life & General insurance
- 4.3 Intermediaries in Insurance Contracts and Procedure for Settlement of Claims
- 4.4 Overview of Insurance Regulatory and Development Authority Act 1999

**Unit 5 (11 Hours)**

**Insurance Company Accounts**

- 5.1 Accounts of General Insurance
- 5.2 Accounts of Life insurance Companies

**BOOKS FOR STUDY**

Gurusamy. S, *Financial Services*, Tata McGraw Hill Education Pvt. Ltd  
Sundaram K.P.M. and Varshney P. N., *Banking Theory Law and Practice*, 18th Edition, New Delhi, Sultan Chand & Sons, 2015

**BOOKS FOR REFERENCE**

Sethi, J., & Bhatia, N. *Elements of Banking and Insurance*. New Delhi, India: PHI Learning Private Limited. 2012.  
Gurusamy S. *Financial Services and Markets*, Chennai, Vijay Nicole Imprints Pvt. Ltd., 2014.  
Khan M.Y., *Financial Services*, Second Edition, New Delhi, Tata McGraw Hill Publishing Pvt. Ltd., 2013.  
Machiraju H. R. Second Edition, *Indian Financial System*, New Delhi, Vikas Publishing House Pvt. Ltd, 2019.  
Bhalla. V.K., *Management of Financial Services*, 1<sup>st</sup> edition, New Delhi, Anmol Publications Pvt. Ltd., 2006.  
Gupta, P. K. (2012). *Fundamentals of Insurance*. New Delhi: Himalaya Publishing House.  
Insurance Institute of India, *Principles of Insurance*, Mumbai.

**JOURNALS**

Asian Journal of Research in Banking and Finance  
Indian Journal of Finance  
Journal of Banking, Information Technology and Management  
Journal of Bank Management

**WEB RESOURCES**

<https://www.india-financing.com/indo1.html>  
<http://www.languages.ind.in/factoring.htm>  
<http://www.rbi.org.in/scripts/PublicationReportDetails.aspx?ID=243>  
<https://www.irda.gov.in/>

## **PATTERN OF ASSESSMENT**

### **Continuous Assessment Test:**

**Total Marks: 50**

**Duration: 90 minutes**

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

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

Section C -  $1 \times 20 = 20$  (from choice of Two Questions)

### **Other Components:**

**Total Marks: 50**

Problem Solving/Quiz/Assignments

### **End-Semester Examination:**

**Total Marks: 50**

**Duration: 3 hours**

Section A –  $10 \times 2 = 20$  Marks (No choice) (6 Theory Questions and 4 Problems)

Section B –  $5 \times 8 = 40$  Marks (From a choice of Seven Questions) (Five theory and Two Problems)

Section C –  $2 \times 20 = 40$  Marks (From a choice of Four Questions, Two Theory and Two Problems)

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

**B. COM DEGREE: ACCOUNTING AND FINANCE**

**SYLLABUS**

(Effective from the academic year 2019-2020)

**CORPORATE AND SECURITIES LAWS**

**CODE:19AF/MC/CS43**

**CREDITS:3**

**L T P:3 1 0**

**TOTAL TEACHING HOURS:52**

**OBJECTIVES OF THE COURSE**

- To familiarise the students with the law relating to management of a company
- To provide the students an overview of securities contract law
- To educate the students on the roles and responsibilities of Securities and Exchange Board of India

**COURSE LEARNING OUTCOME**

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

- Comprehend the legal provisions relating to formation of a company
- Understand the method of raising capital by the company.
- Identify laws pertaining to investing in stock markets.
- Comprehend the laws pertaining to listing of securities.

**Unit 1 (10 Hours)**

**Introduction**

- 1.1 Definition, Characteristics and Types of Company
- 1.2 Lifting of the Corporate Veil
- 1.3 Incorporation of a Company
- 1.4 Memorandum of Association and Articles of Association

**Unit 2 (10 Hours)**

**Raising of Capital**

- 2.1 Prospectus – Definition, Contents, Mis-statements in Prospectus and Consequences
- 2.2 Shares - Meaning, Nature and Types of Shares, Application and Allotment, Transfer and Transmission of Shares
- 2.3 Debentures-Nature and Classes of Debentures

**Unit 3 (12 Hours)**

**Management and Administration**

- 3.1 Board of Directors – Appointment, Removal, Powers, Duties and Liabilities
- 3.2 DIN, Number of Directorship, Women Directors and Independent Directors
- 3.3 Annual General Meeting and Extraordinary General Meeting – Frequency, Quorum, Agenda and Voting; Board Meetings – Video Conferencing and Other Audio-Visual Aids
- 3.4 Resolutions - Types

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

**Competition Act 2000 and FEMA 1999**

- 4.1 Object of the Act - Competition Act Vs The Monopolistic Restrictive Trade Practices Act
- 4.2 Definitions: Acquisition, Agreement, Cartel, Commission, Consumer, Enterprise, Price, Relevant, market Trade, Turnover
- 4.3 Prohibition of Certain Agreements, Abuse of Dominant Position and Regulation of Combinations; Establishments of Competition Commission; Duties Powers and Functions of Commission.
- 4.4 FEMA 1999 - Definitions: Adjudicating Authority, Authorized Person, Capital Account Transaction, Current Account Transaction, Currency, Currency Notes, Foreign Currency, Foreign Exchange, Person Resident In India Person Resident outside India.
- 4.5 Capital Account and Current Account Transactions – Compliances - Government of India, Rules, Prohibited List, matters which requires approval from Government of India and/or RBI, Capital Account Transactions - Permissible Transactions by Persons resident outside India, Prohibition on Investment Outside India of Capital Account Transaction

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

**Securities Contract Regulation Act 1956 and SEBI 1992**

- 5.1 Objects of Securities Contract Regulation Act
- 5.2 Listing and Delisting of Securities
- 5.3 Penalties and Procedures
- 5.4 Objects, Powers and Functions of SEBI
- 5.6 SEBI Guidelines for the Issue of Shares
- 5.7 Insider Trading
- 5.8 Adjudication and Penalties

**BOOKS FOR STUDY**

Kapoor, N.D. *Company Law*. New Delhi: Sultan Chand, 2015  
Khan M.Y. *Indian Financial System*: McGraw Hill, 9<sup>th</sup> edition

**BOOKS FOR REFERENCE**

Bhandari, Munish Professional. *Approach to Corporate Laws and Practice*. New Delhi: Bharat Law House.  
Baby, Agarwal, *SEBI Act*, Taxman Publishing, 2011.  
Pillai, Bagavathy, *Legal Aspects of Business*, S Chand Publication, 2011.  
Pandab, S.K. *Company Law & Practice*. New Delhi: Bharat Law House,

**JOURNALS**

Indian Journal of Law and Technology  
Symbiosis Contemporary Law Journal  
SEBI Corporate Laws

**WEB RESOURCES**

[www.taxguru.in](http://www.taxguru.in)  
[www.lawctopus.com](http://www.lawctopus.com)  
[www.indialawworld.Co](http://www.indialawworld.Co)

## **PATTERN OF ASSESSMENT**

**Continuous Assessment Test:** **Total Marks: 50** **Duration: 90 minutes**  
Section A – 7 x 2 = 14 Marks (no choice)  
Section B – 2 x 8 = 16 Marks (from a choice of three)  
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**Other Components:** **Total Marks: 50**  
Seminar/Group Discussion/Assignments

**End-Semester Examination:** **Total Marks: 100** **Duration: 3 hours**  
Section A – 10 x 2 = 20 Marks (no choice- Max 30 words)  
Section B – 5 x 8 = 40 Marks (from a choice of seven- Max 500 words)  
Section C – 2 x 20 = 40 Marks (from a choice of four- Max 1200 words)

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

**B.COM DEGREE: ACCOUNTING AND FINANCE**

**SYLLABUS**

(Effective from the academic year 2019–2020)

**FINANCIAL COMMUNICATION**

**CODE:19AF/MC/FC43**

**CREDITS:3**

**L T P:3 1 0**

**TOTAL TEACHING HOURS: 52**

**OBJECTIVES OF THE COURSE**

- To provide students with an overview of financial communication
- To educate students on the need for dissemination of true and fair information
- To expose students to the current financial communication practices
- To provide students with an insight into the risks, opportunities and expectations of financial communication

**COURSE LEARNING OUTCOMES**

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

- Comprehend the need for financial communication and its core principles
- Understand the role of financial communication for amicable investor relations
- Describe the issues, threats, opportunities and expectations of financial communication in the online world
- Demonstrate knowledge of the skills required for a successful investor relations officer

**Unit 1 (10 Hours)**

**General Principles of Financial Communication**

- 1.1 Financial Communication – Meaning
- 1.2 Principle of Equal Access to Information, Principle of Consistency
- 1.3 Dissemination of Accurate, True and Fair Information and Regulatory Information
- 1.4 Financial Communication Language

**Unit 2 (10 Hours)**

**Framework for Financial Communication**

- 2.1 Disclosures of Periodic Information, Estimates or Prospective Information
- 2.2 Events Associated with a Company's Business, Events Affecting Shareholding Structure
- 2.3 Risks and Litigation
- 2.4 Rumours and Leaked Information

**Unit 3 (10 Hours)**

**Financial Communication Practices**

- 3.1 Calendar and Organization
- 3.2 Financial Marketing and Targeting
- 3.3 Implementation of Financial Communication
- 3.4 Providing Management with Feedback on Market Perceptions

**Unit 4** (10 Hours)

**Financial Communication and Investor Relations**

- 4.1 Financial Analysts and their Role in Financial Communication and Investor Relations
- 4.2 Measurement and Evaluation of Investor Relations and Financial Communication Activities
- 4.3 Risks, Opportunities and Expectations of Financial Communication in an Online World

**Unit 5** (12 Hours)

**Ethics in Financial Communication and Investor Relations**

- 5.1 Stakeholder Expectations, Corporate Social Responsibility, and Principle-Based Analysis
- 5.2 Skills required to be a Successful Investor Relations Officer
- 5.3 Financial and Investor Relations for Start-Up Businesses and Emerging Companies
- 5.4 Issues Management in Investor Relations and Financial Communication
- 5.5 An Overview on Right to Information Act

**BOOKS FOR STUDY**

Laskin, Alexander V, *The Handbook of Financial Communication and Investor Relations*, Wiley-Blackwell, 2017  
Prat, Bredin, *Financial Communication: Framework and Practices*, Cliff Investor Relations, 2018

**BOOKS FOR REFERENCE**

Halff, Gregor, *Introduction to Financial Communication*, Routledge Publications, 2017  
Westbook, Ian, *Strategic Financial and Investor Communication*, Routledge Publications, 2014  
Damodaran, A., *Narrative and Numbers: The Value of Stories in Business*, Columbia University Press, 2017

**JOURNALS**

Journal of Financial Markets  
International Journal of Strategic Communication

**WEB RESOURCES**

[www.thefcs.org](http://www.thefcs.org)  
[www.rmit.edu](http://www.rmit.edu).

**PATTERN OF ASSESSMENT**

<b>Continuous Assessment Test:</b>	<b>Total Marks: 50</b>	<b>Duration: 90 minutes</b>
Section A 7 x 2 = 14 (no choice)		
Section B 2 x 8 = 16 (from a choice of three)		
Section C 1 x 20 = 20 (from choice of two)		

<b>Other Components</b>	<b>Total Marks: 50</b>
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Case studies/Class Presentation/Group Discussion/Assignment

<b>End-Semester Examination:</b>	<b>Total Marks: 100</b>	<b>Duration: 3 hours</b>
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Section A –10 x 2 = 20 (No choice, Max. 30 words)  
Section B –5 x 8 = 40 Marks (From a choice of 7 - Max. 500 words)  
Section C –2 x 20 = 40 Marks (From a choice of 4 - Max. 1200 words)



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

**B.COM DEGREE: ACCOUNTING AND FINANCE**

**SYLLABUS**

(Effective from the academic year 2019– 2020)

**TOOLS FOR BUSINESS ANALYTICS**

**CODE: 19AF/AC/TA45**

**CREDITS:5**

**LTP: 2 0 3**

**TOTAL TEACHING HOURS:65**

**OBJECTIVES OF THE COURSE**

- To introduce students to the effective usage of R for data analysis
- To acquaint students with the software necessary for a statistical programming environment
- To create an exposure on practical issues in statistical computing with R
- To expose students to the implementation of statistical procedures within the R environment
- To acquaint students with the skills required in flexible matrix manipulation

**COURSE LEARNING OUTCOMES**

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

- Access online resources for R and import new function packages into the R workspace
- Import, review, manipulate and summarize data-sets in R
- Explore data-sets to create testable hypotheses and identify appropriate statistical tests
- Perform appropriate statistical tests using R

**Unit 1 (8 Hours)**

**Introduction to Computing with R**

- 1.1 Overview of R, Reading and Writing Data
- 1.2 Control Statements and Functions
- 1.3 Packages in R
- 1.4 Functional Programming in R

**Unit 2 (12 Hours)**

**Computational Mathematics with R**

- 2.1 Graphics of Mathematical Functions in R
- 2.2 Matrix Operations
- 2.3 Computational Calculus
- 2.4 Application of Numerical Methods

**Unit 3 (15 Hours)**

**Descriptive Analytics**

- 3.1 Data Types, Univariate and Multivariate Summaries
- 3.2 Test on Single Parametric Value, Test for Difference of Two or More Parametric Values
- 3.3 Parametric and Non-Parametric Approaches
- 3.4 Visual and Numerical Presentation

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

**Model Building**

- 4.1 Linear Regression and Classification, Polynomial Regression
- 4.2 Random Forest, Support Vector Machines
- 4.3 Neural Network, Factor Analysis, Principal Component Analysis
- 4.4 Clustering, Discriminant Analysis

**Unit 5** **(15 Hours)**

**Special Topics and Dynamic Reporting**

- 5.1 Time Series Models, Longitudinal Data Models
- 5.2 Introduction to R Mark Down, Introduction to Shiny
- 5.3 Inputs, Outputs, and Rendering Functions
- 5.4 Introduction to Technical Publications

**BOOKS FOR STUDY**

Jacques, Ian, *Mathematics for Economics and Business*, Pearson Education, 2009  
James, G., Witten, D., Hastie, T., & Tibshirani, R., *An Introduction to Statistical Learning*, Springer Publications, 2013

**BOOKS FOR REFERENCE**

Kabakoff, Robert I, *R In Action – Data Analysis and Graphics with R*, Manning Publications, 2015  
Wickham, Hadley and Grolemund, Garrett, *R for Data Science*, Schroff/O'Reilly Publications, 2017  
Gardener, Mark, *Beginning R: The Statistical Programming Language*, John Wiley & Sons, 2012  
Lander, Jared P., *R for Everyone: Advanced Analytics and Graphics*, Pearson Education, 2014

**JOURNALS**

The R Journal  
International Journal of Data Science and Analytics  
EPJ Data Science  
Chance  
Journal of Data Science

**WEB RESOURCES**

[www.rstudio.com/online-learning/](http://www.rstudio.com/online-learning/)  
[zoonek2.free.fr/UNIX/48\\_R/all.html](http://zoonek2.free.fr/UNIX/48_R/all.html)  
[www.r-bloggers.com/](http://www.r-bloggers.com/)  
<https://stats.idre.ucla.edu/r/>

**PATTERN OF ASSESSMENT**

**Continuous Assessment Test:  
(Practical)**

**Total Marks: 50**

**Duration: 90 minutes**

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

Section B  $3 \times 10 = 30$  (from a choice of three)

**Other Components:**

**Total Marks: 50**

Project and Viva

**End-Semester Examination:  
(Practical)**

**Total Marks: 100**

**Duration: 3 hours**

Section A  $8 \times 5 = 40$  (No choice)

Section B  $6 \times 10 = 60$  Marks (From a choice of 8)

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

**B.COM DEGREE: ACCOUNTING AND FINANCE**

**SYLLABUS**

(Effective from the academic year 2019–2020)

**INDIVIDUAL TAX ASSESSMENT**

**CODE:19AF/MC/IA54**

**CREDITS:4**

**L T P:4 1 0**

**TOTAL TEACHING HOURS:65**

**OBJECTIVES OF THE COURSE**

- To acquaint students with the Income Tax Structure and its complexities.
- To equip students with knowledge and broad conceptual framework for determining the taxable income and tax liability of an individual
- To educate students on tax planning and tax saving strategies

**COURSE LEARNING OUTCOMES**

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

- Demonstrate knowledge of concepts, principles and rules of taxation of individuals
- Compute the income of individuals under different heads of income and determine tax liability
- Recognize tax planning opportunities and recommend tax-saving strategies
- Compute total income and tax liability

**Unit 1 (10 Hours)**

**Introduction to Taxation**

- 1.1 Meaning of Tax, Importance and Features of Taxation
- 1.2 Types of Tax – Direct and Indirect
- 1.3 Basic concepts – Person, Assessee, Assessment year, Previous year, Total income, Taxable Income
- 1.4 Residential Status and Incidence of Tax

**Unit 2 (15 Hours)**

**2.1 Computation of Salary income**

- 2.1.1. Definition, Meaning, Basis of Charge
- 2.1.2. Allowances – Taxable and Exempted
- 2.1.3. Perquisites, Other Receipts and Treatment of Provident Fund
- 2.1.4. Deductions

**2.2 Computation of Income from House Property**

- 2.2.1 Basis of Charge
- 2.2.2 Computation of House Property Income
- 2.2.3 Deductions

**Unit 3** (15 Hours)

**Profits and Gains of Business or Profession**

- 3.1 Computation of Professional Income
- 3.2 Depreciation – Meaning and Relevance – Computation
- 3.3 Computation of Business Income

**Unit 4** (15 Hours)

**4.1 Capital Gains**

- 4.1.1 Meaning of Capital Asset - Types of Capital Asset
- 4.1.2 Computation of Short Term and Long Term Capital Gains
- 4.1.3 Exempted Capital Gains

**4.2 Income from Other Sources**

- 4.2.1 Basis of Charge, Casual and Other Income
- 4.2.2 Computation of Taxable Income from Other Sources

**Unit 5** (10 Hours)

**Computation of Total Income**

- 5.1 Set-off and Carry Forward of Losses
- 5.2 Clubbing of Income
- 5.3 Deductions - Individual
- 5.4 Computation of Tax Liability

**BOOKS FOR STUDY**

Gaur V.P. and Narang D.B., *Income Tax Law and Practice*, New Delhi: Kalyani Publishers  
Singhania, Vinod K. and Singhania, Monica, *Students' Guide to Income Tax*, New Delhi:  
Taxmann Publication

**BOOKS FOR REFERENCE**

Dinkar Pagare, *Law and Practice of Income Tax*, New Delhi: Sultan Chand Publications  
Ahuja, Girish and Gupta, Ravi, *Systematic Approach to Income Tax*, New Delhi: Bharat Law  
House  
Lal B.B. and Vashisht, N., *Income Tax Law and Practice*, New Delhi: IK International  
Publishing House  
Mehrotra, H.C., *Income Tax Law and Accounts*, Agra: Sahitya Bhawan Publications  
Singhania, Vinod K. and Singhania, Monica, *Students' Guide to Income Tax*, New Delhi:  
Taxmann Publication

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

**JOURNALS**

Journal of Taxation  
Journal of Accounting and Taxation  
Journal of Indian Taxation

**WEB RESOURCES**

[www.incometaxindia.gov.in](http://www.incometaxindia.gov.in)  
[www.taxlawsonline.com](http://www.taxlawsonline.com)  
[www.taxmann.com](http://www.taxmann.com)

**PATTERN OF ASSESSMENT**

**Continuous Assessment Test:**

**Total Marks: 50**

**Duration: 90 minutes**

Section A 3 x 2 = 6 (no choice)

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

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

**Other Components:**

**Total Marks: 50**

Open book test/Problem solving/Assignment/Objective Test

**End-Semester Examination:**

**Total Marks: 100**

**Duration: 3 hours**

Section A – 10 x 2 = 20 Marks (max. 30 words, 5 theory and 5 Problems)

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

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

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

**B.COM DEGREE: ACCOUNTING AND FINANCE**

**SYLLABUS**

(Effective from the academic year 2019-2020)

**COMPUTER AIDED FINANCIAL ANALYSIS**

**CODE: 19AF/MC/CF54**

**CREDITS: 4**

**L T P: 1 0 4**

**TOTAL TEACHING HOURS:65**

**OBJECTIVES OF THE COURSE**

- To give a practical exposure on tools adopted for financial analysis
- To educate on the effective and efficient application of various statistical tools associated with research in business fields
- To generate Accounting reports in Tally

**COURSE LEARNING OUTCOMES**

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

- Develop critical and analytical thinking and problem solving skills.
- Apply SPSS and Excel in statistical analysis
- Analyze real life data and draw logical conclusions
- Apply in business research

**Unit 1 (15 Hours)**

**Accounting Package - Tally**

- 1.1 Introduction to Tally
- 1.2 Creation, Alteration and Deletion of a Company
- 1.3 Creation, Alteration and Deletion of Groups and Ledgers
- 1.4 Accounting Vouchers – Types, Voucher Entry
- 1.5 Preparation of Financial Statements – Day Book, Trial Balance, Profit and Loss Account and Balance Sheet - Moving Data to Excel from Tally

**Unit 2 (15 Hours)**

**Analysis using MS Excel**

- 2.1 Introduction to Excel
- 2.2 Formatting Worksheets
- 2.3 Mathematical and Statistical Operations, Text, Logical, Lookup and References using Excel Functions
- 2.4 Presentation of Data in MS Excel using Graph, Tables and PIVOT table
- 2.5 Named Ranges in MS Excel

**Unit 3 (10 Hours)**

**Financial Statement Analysis and Business Forecasting using Excel**

- 3.1 Techniques of Financial Statement Analysis
  - 3.1.1 Comparative Statements
  - 3.1.2 Common Size Statements
  - 3.1.3 Trend Percentages
- 3.2 Preparation of Master Budgets
- 3.3 Cash Flow Analysis

**Unit 4** (10 Hours)  
**Business Evaluation Techniques using Excel**  
4.1 Time Value of Money  
4.2 Future and Present Value of Money  
4.3 Future and Present Value of Annuity  
4.4 Evaluation Techniques – Pay Back Period, NPV and IRR methods

**Unit 5** (15 Hours)  
**Application of MS Excel in Statistics**  
5.1 Univariate analysis  
5.2 Correlation Analysis – Correlation Coefficient  
5.3 Regression Analysis – Regression Equations  
5.4 Testing of Hypothesis for Small Sample  
5.5 Application of Chi-Square Test – Test of goodness fit and Test of Independence  
5.6 Analysis of Variance

### **BOOKS FOR STUDY**

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

Frye Curtis, *Microsoft Excel 2016 Step by Step*, Microsoft Press, 2015.

### **BOOKS FOR REFERENCE**

Deepak Jain, *Computer Applications in Business*, Kolkatta : Lawpoint Publications, 2008

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 of India Pvt. Ltd., 2012.

Bernd Held, *Excel 2016 Functions & Formulas*, BPB Publications, 2015.

### **JOURNALS**

Indian Journal of Computer Application

Journal of Statistical Software

Journal of Modern Applied Statistical Methods

Chilean Journal of Statistics

### **WEB RESOURCES**

<http://www.ecommerce-digest.com/online-academic-journals.html><http://www.openlearningworld.com/books/>

<https://www.tallyschool.com/free-tally-course-online/>

<https://tallysolutions.com/id/using-tally-want-learn/>

<https://excelexposure.com>



**PATTERN OF ASSESSMENT - PRACTICALS**

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

Section A 4 x 5 = 20 (no choice)

Section B 3 x 10 = 30 (from a choice of three)

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

Case studies/Class Presentation/Group Discussion/Assignment

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

Section A –8 x 5 = 40 (No choice)

Section B –6 x 10 = 60 Marks (From a choice of 8)

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

**B.COM DEGREE: ACCOUNTING AND FINANCE**

**SYLLABUS**

(Effective from the academic year 2019–2020)

**SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT**

**CODE: 19AF/MC/SP54**

**CREDITS:4**

**L T P:4 1 0**

**TOTAL TEACHING HOURS:65**

**OBJECTIVES OF THE COURSE**

- To provide students with a theoretical and practical background of investments
- To acquaint students with the fundamental principles and techniques of security analysis
- To expose students to the guidelines for creation and revision of an investment portfolio
- To equip students with necessary computing skills for dealing with investments

**COURSE LEARNING OUTCOMES**

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

- Analyse various investment avenues and make an investment choice
- Build a well-diversified portfolio and formulate an investment strategy
- Compute risk-return of individual securities and portfolio
- Evaluate portfolio performance and make necessary revision

**Unit 1 (10 Hours)**

**Introduction**

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

**Unit 2 (15 Hours)**

**Theories of Portfolio Management**

- 2.1 Measurement of Return and Risk – Single Security and Portfolio
- 2.2 Portfolio Theory - Harry Markowitz, Single Index Model, Capital Assets Pricing Model

**Unit 3 (15 Hours)**

**Valuation of Securities**

- 3.1 Equity Valuation based on Accounting Information, Dividends and Earnings.
- 3.2 Bond Valuation - Bond pricing, Yield to Maturity, Yield to Call

**Unit 4 (15 Hours)**

**Security Analysis**

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

## Unit 5

(10 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

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

Chandra, Prasanna, Investment Analysis and Portfolio Management, New Delhi: Tata McGraw-Hill, 2012

### 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

### JOURNALS

Journal of Financial Markets and Portfolio Management

Streetwise –The Journal of Portfolio Management

Journal of Project, Program and Portfolio Management

### WEB RESOURCES

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

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

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

### PATTERN OF ASSESSMENT

**Continuous Assessment Test:**

**Total Marks: 50**

**Duration: 90 minutes**

Section A 3 x 2 = 6 (no choice)

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

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

**Other Components:**

**Total Marks: 50**

Open book test/Problem solving/Assignment/Objective test

**End-Semester Examination:**

**Total Marks: 100**

**Duration: 3 hours**

Section A – 10 x 2 (no choice, max. 30 words - 5 Theory 5 Problems)

Section B – 5 x 8 = 40 Marks (From a choice of 7- 2 Theory, 5 Problems)

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

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

**B.COM. DEGREE: ACCOUNTING AND FINANCE**

**SYLLABUS**

(Effective from the academic year 2019-2020)

**INVESTMENT BANKING AND FINANCIAL SERVICES**

**CODE:19AF/MC/IF54**

**CREDITS:4**

**L T P:4 1 0**

**TOTAL TEACHING HOURS:65**

**OBJECTIVES OF THE COURSE**

- To enable students to understand the role played by investment bankers
- To provide an understanding the various financial services.
- To empower the students for a successful career in the management of financial services
- To enable the students to think critically for solutions to business constraints

**COURSE LEARNING OUTCOMES**

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

- Understand the role of an investment banker
- Comprehend the functions of various financial services
- Discuss the role of intermediaries in issue management
- Suggest companies on appropriate financial product to raise funds for business

**Unit 1 (10 Hours)**

**Investment Banking**

- 1.1 Introduction & Functions of Investment Banks
- 1.2 Types of Investment Banks- Investment Banking Services
- 1.3 Merchant Banking Services-Issue Management
- 1.4 Underwriting - Underwriting in Fixed Price Offers and Book Built Offers.

**Unit 2 (12 Hours)**

**Depository System**

- 2.1 Depository System - Objectives, Activities, Interacting Systems
- 2.2 Role of Depositories and their Services, NSDL and CDSL.
- 2.3 Process of Clearing and Settlement through Depositories and Depository Participants.
- 2.4 Rights and Obligations of Depositories and Participants.

**Unit 3 (13 Hours)**

**Housing Finance**

- 3.1 Housing Finance – Role and Types of Housing Loans.
- 3.2 Institutions and Banks offering Housing Finance, Procedure, Interest Rates and Income Tax Implication
- 3.3 Reverse Mortgage Loan
- 3.4 Non-Banking Finance Companies - Types, Functions and RBI Guidelines for NBFCs.

**Unit 4** (15 Hours)

**Factoring and Securitization of Debt**

- 4.1 Factoring – Origin and Types
- 4.2 Factoring Mechanism, Factoring Charges, International Factoring & Factoring in India.
- 4.3 Forfeiting: Origin, Characteristics, Benefits, Difference between Factoring and Forfeiting.
- 4.4 Securitisation of Debt: Meaning, Features, Special Purpose Vehicle, Types of Securitisable Assets, Benefits of Securitization, Issues in Securitization.

**Unit 5** (15 Hours)

**Other Financial Services**

- 5.1 Venture Capital - Concept, Features, Current Indian Scenario.
- 5.2 Microfinance - NGOs and SHGs - Microfinance Delivery Mechanisms – Future of Micro Finance.
- 5.3 Credit rating - Meaning, Process of Credit Rating of Financial Instruments, Rating Agencies.
- 5.4 Leasing - Concept, Steps in Leasing Transactions, Types of Lease, Problems in Leasing, Factors influencing Buy, Borrow or Lease Decision.
- 5.5 Hire Purchasing - Concepts and features, Hire Purchase Agreement, Comparison of Hire Purchase with Credit sale, Installment Sale and Leasing, Problems related to outright Purchase, Hire purchase and Leasing.

**BOOKS FOR STUDY**

Gurusamy. S, *Financial Services*, Tata McGraw Hill Education Pvt. Ltd  
Khan M.Y., *Financial Services*, Tata Mc Graw Hill Publishing Pvt. Ltd

**BOOKS FOR REFERENCE**

Sundaram K.P.M. and Varshney P. N., *Banking Theory Law and Practice*, New Delhi, Sultan Chand & Sons, 2015.  
Gurusamy S. *Financial Services and Markets*, Chennai, Vijay Nicole Imprints Pvt. Ltd., 2014  
Machiraju H. R, *Indian Financial System*, Vikas Publishing House Pvt. Ltd, 2019.  
Bhalla. V.K., *Management of Financial Services*, Anmol Publications Pvt. Ltd., 2006  
Gurusamy S, *Banking Theory Law and Practice*, Vijay Nicole Imprints Pvt. Ltd., 2013.  
Varshney P.N., *Banking Law and Practice*, Sultan Chand & Sons, 2014.  
Gordon. E and Natarajan, K, *Banking Theory, Law And Practice*, Himalaya Publishing House, 2016

**JOURNALS**

Asian Journal of Research in Banking and Finance  
Indian Journal of Finance  
Journal of Banking, Information Technology and Management  
Journal of Bank Management

**WEB RESOURCES**

<https://www.india-financing.com/indo1.html>  
<http://www.languages.ind.in/factoring.html>  
<http://www.rbi.org.in/scripts/PublicationReportDetails.asp>  
<http://www.allbankingsolutions.com/top-topics/dep1.shtml>

## **PATTERN OF ASSESSMENT**

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

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

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

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

**Other Components:** **Total Marks: 50**  
Quiz/Group discussion/Assignments/Class Presentation/Objective Test

**End-Semester Examination:** **Total Marks: 50** **Duration: 3 hours**

Section A – 10 x 2 = 20 Marks (No choice)

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

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

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

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

**SYLLABUS**

(Effective from the academic year 2019-2020)

**SOCIAL FINANCE AND IMPACT INVESTING**

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

**CREDITS:5**

**L T P:5 1 0**

**TOTAL TEACHING HOURS:78**

**OBJECTIVES OF THE COURSE**

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

**COURSE LEARNING OUTCOMES**

On successful completion of the course students will be able to

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

**Unit 1 (10 Hours)**

**Introduction**

- 1.1 Social Entrepreneurship - Meaning, Evolution
- 1.2 Social Enterprise and Social Finance Market
- 1.3 Elements of Social Finance – Demand, Supply and Intermediaries
- 1.4 Entrepreneurial Social Finance Eco System

**Unit 2 (17 Hours)**

**Social Finance Investment**

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

**Unit 3 (17 Hours)**

**Impact Investing**

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

**Unit 4** (17 Hours)

**Impact Investing to the Sectors**

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

**Unit 5** (17 Hours)

**Financial Tools for Integrated Portfolios**

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

**BOOKS FOR STUDY**

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

**BOOKS FOR REFERENCE**

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

**JOURNALS**

- Journal of Sustainable Finance and Investment  
Journal of Social Innovations

**WEB RESOURCES**

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

**PATTERN OF ASSESSMENT**

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

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

**Other Component Total Marks: 50**

Presentations/Case Studies/Assignment

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

- Section A – Short Answers (max. 50 words) - 10 x 2 = 20 Marks  
Section B – Long Answers 5 x 8 = 40 Marks (From a choice of 7)  
Section C – Essay answers 2 x 20 = 40 Marks (From a choice of 4)



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

**B. COM DEGREE: ACCOUNTING AND FINANCE**

**SYLLABUS**

(Effective from the academic year 2019-2020)

**ENTREPRENEURIAL FINANCE**

**CODE:19AF/MC/EF64**

**CREDITS:4**

**L T P:4 1 0**

**TOTAL TEACHING HOURS:65**

**OBJECTIVES OF THE COURSE**

- To provide to the students an understanding about the concept of entrepreneurship.
- To impart knowledge to the students on financing entrepreneurial ventures.
- To educate students on choice of financial avenues

**COURSE LEARNING OUTCOMES**

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

- Comprehend the concept of entrepreneurship.
- Understand investment process in new ventures.
- Identify sources of finance for new ventures.
- Explore the different schemes for financing entrepreneurial venture

**Unit 1 (10 Hours)**

**Introduction**

- 1.1 Entrepreneur - Meaning, Definition, Characteristics, Types and Functions of an Entrepreneur
- 1.2 Role of Entrepreneurship in the growth of Economic Development
- 1.3 Entrepreneurship Development - Barriers (Internal and External)
- 1.4 Factors Influencing Entrepreneurship development

**Unit 2 (15 Hours)**

**Enterprise Launching**

- 2.1 Opportunity Identification and Selection, Idea Generation-Sources
- 2.2 Project Formulation- Importance and Elements
- 2.3 Project Feasibility Analysis- Factors and Report.
- 2.4 Business Plan – Contents and Significance of Business Plan

**Unit 3 (15 Hours)**

**Entrepreneurial Finance**

- 3.1 Financial Planning – Meaning, Need and Process
- 3.2 Sources of finance – Internal and External
- 3.3 Project Cost Analysis
- 3.4 Venture Capital Financing, Angel Investors, Lease Financing, Crowd Funding

**Unit 4** (10 Hours)

**Institutions Assisting Entrepreneurial Finance**

- 4.1 Banking Institutions- Commercial , Co-operative, Rural
- 4.2 Non-Banking Institutions assisting Entrepreneurs
- 4.3 Development Financial Institutions – SIDBI, Mudra
- 4.4 Startup Finance

**Unit 5** (15 Hours)

**Government Initiatives in Promoting Entrepreneurship**

- 5.1 Financial Assistance to Entrepreneur – Subsidies and Incentives
- 5.2 MSME policy in India,
- 5.3 State Development Promotion Agencies: District Industries Centers (DIC),  
SIPCOT
- 5.4 Small Industries Service Institute of India (SISI)

**BOOKS FOR STUDY**

Khanka S S, *Entrepreneurial Development*, New Delhi: S. Chand & Co, 2015  
Leach Chris, W Ronald, *Entrepreneurial Finance*, Cengage Learning, 5<sup>th</sup> Edition., 2014

**BOOKS FOR REFERENCE**

Yindenaba Jousha, *Entrepreneurial Finance for MSMEs: A Managerial Approach for Developing Markets*, Palgrave Macmillian, 2017  
Rogers nd Makonnen, *Entrepreneur Finance: Finance and Business Strategy for a Serious Entrepreneur*. Mc Graw hill Education.  
Gibbons Gary, *Entrepreneur Finance: A Global Perspective*, Sage Publications, 2014  
Alemany Lusía, *Entrepreneurial Finance: the Art and Science of Growing Ventures*, Cambridge University Press, 2018

**JOURNALS**

The Journal of Entrepreneurial Finance  
Venture Capital Journal

**WEB RESOURCES**

[www.ocw.mit.edu.com](http://www.ocw.mit.edu.com)  
[www.nptel.ac.in](http://www.nptel.ac.in)  
[www.xlri.com](http://www.xlri.com)

**PATTERN OF ASSESSMENT**

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

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

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

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

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

Seminar/Group Discussion/Assignments/Class Presentations

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

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

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

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

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

**B.COM DEGREE: ACCOUNTING AND FINANCE**

**SYLLABUS**

(Effective from the academic year 2019-2020)

**BUSINESS TAXATION**

**CODE: 19AF/MC/BT64**

**CREDITS:4**

**L T P:4 1 0**

**TOTAL TEACHING HOURS:65**

**OBJECTIVES OF THE COURSE**

- To provide to the students comprehensive knowledge of corporate tax laws
- To equip students with the skills to compute the taxable income and tax liability of a company
- To help students develop conceptual understanding of GST law
- To provide students with working knowledge of the provisions of Customs Duty

**COURSE LEARNING OUTCOMES**

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

- Compute total income of the company and determine tax liability
- Demonstrate understanding of the core concepts of GST and Customs Duty
- Analyse and evaluate the effect on GST on consumers
- Understand the GST procedure for filing and payment

**Unit 1**

**(15 Hours)**

**Computation of Corporate Tax**

1.1 Computation of Taxable Income

1.2 Carry Forward and Set Off of Losses in the case of Certain Companies Under Sec. 79 of Income-Tax Act, 1961

1.3 Computation of Corporate Tax Liability - Minimum Alternate Tax, Tax on Distributed Profits of Domestic Companies, Tax on Income Distributed to Unit Holders

**Unit 2**

**(15 Hours)**

**Implications of Tax Concessions and Incentives**

2.1 Setting up a New Business, Location of Business and Nature of Business.

2.2 Tax Planning - Financial Management Decisions – Capital Structure Decisions, Dividend Policy, Bonus Shares, Investments and Capital Gains

2.3 Tax Planning - 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 3 (10 Hours)**

**Customs Duty**

- 3.1 Definition and Basic Concepts in Customs Duty
- 3.2 Levy, Collection and Exemptions of Customs Duty
- 3.3 Demand of Duties and Refund, Duty Drawback

**Unit 4 (15 Hours)**

**Goods and Services Tax - Introduction**

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

**Unit 5 (10 Hours)**

**Goods and Services Tax - Administration**

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

**BOOKS FOR STUDY**

Singhania, Vinod K. and Monica Singhania, Corporate Tax Planning, New Delhi: Taxmann Publications  
Chaudhary, Vashistha, Dalmia, Ashu and Girdharwal, Shaifaly, GST- A Practical Approach, New Delhi: Taxmann Publications  
Sareen, V.K., Sharma, Ajay, GST Goods and Service Tax, Kalyani Publishers

**BOOKS FOR REFERENCE**

Ahuja, Girish and Gupta Ravi, Corporate Tax Planning and Management, Bharat Law House.  
Datey, V.S., GST Ready Reckoner, New Delhi: Taxmann Publications  
Singhania, Vinod K., Singhania, Monica, Students' Guide to Income Tax, New Delhi: Taxmann Publications  
Lakhotia, R.N., Corporate Tax Planning, New Delhi: Vision Books Ltd.

**JOURNALS**

Journal of Corporate Taxation  
Goods & Services Tax Cases and Corporate Professionals Today  
Income Tax Tribunal Decisions and Taxman

**WEB RESOURCES**

[www.icaai.org](http://www.icaai.org)  
[www.icsi.edu](http://www.icsi.edu)  
[www.taxjournal.com](http://www.taxjournal.com)  
[www.taxlawsonline.com](http://www.taxlawsonline.com)

## **PATTERN OF ASSESSMENT**

### **Continuous Assessment Test:**

**Total Marks: 50**

**Duration: 90 minutes**

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

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

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

### **Other Components**

**Total Marks: 50**

Seminar/Problem Solving/Quiz/Objective Test

### **End-Semester Examination**

**Total Marks: 100**

**Duration: 3 hours**

Section A –  $10 \times 2 = 20$  Marks (no choice) 7 Questions Theory and 3 Problems

Section B –  $5 \times 8 = 40$  Marks (From a choice of 7 questions, 5 Theory and 2 Problems)

Section C –  $2 \times 20 = 40$  Marks (From a choice of 4 questions, 3 Theory and 1 Problems)

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

**B.COM. DEGREE: ACCOUNTING AND FINANCE**

**SYLLABUS**

(Effective from the academic year 2019-2020)

**AUDITING AND ASSURANCE**

**CODE:19AF/MC/AA64**

**CREDITS : 4**

**L T P : 4 1 0**

**TOTAL TEACHING HOURS: 65**

**OBJECTIVES OF THE COURSE**

- To educate the students about auditing practices
- To provide the students an understanding of audit process embedded with Assurance Standards.
- To familiarise the students with the roles and responsibilities of an Auditor
- To provide practical knowledge of generally accepted auditing procedures and Techniques

**COURSE LEARNING OUTCOMES**

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

- Acquire practical understanding of the audit practices
- Identify various roles and responsibilities of an auditor.
- Apply audit process in manual and computerised environment.
- Evaluate the practical working of audit in various organizations.

**Unit 1**

**(12 Hours)**

**Audit Environment**

**1.1 Introduction**

- 1.1.1 Auditing – Meaning and Definition
- 1.1.2 Classification of audits
- 1.1.3 Basic Principles Governing an Audit SA 200
- 1.1.4 Objective of Audit SA 200

**1.2 Position of an Auditor**

- 1.2.1. Qualification, Appointment and Removal of Auditor
- 1.2.2. Rights, Duties and Independence of an Auditor SA 200
- 1.2.3. Auditors Liabilities as per Companies Act

**Unit 2**

**(14 Hours)**

**Audit requirements**

- 2.1 Auditing Engagement SA 210
- 2.2 Audit Planning and Audit Programme SA 300
- 2.3 Documentation SA 230
  - 2.3.1 Audit Materiality SA 320
  - 2.3.2 Audit Working Papers
  - 2.3.3 Audit Files
- 2.4 Audit Evidence (SA 500, 501)
  - 2.4.1 Audit Procedure for Obtaining Evidence
  - 2.4.2 Sources of Evidence
  - 2.4.3 Methods of Obtaining Evidence

**Unit 3** **(14 Hours)**

**Internal Controls**

- 3.1 Internal Control and Internal Check
  - 3.1.1 Objectives and Methods of Internal Control ((SA 315 & SA 330)
  - 3.1.2 Internal Check – Objectives and Methods
- 3.2 Audit Sampling (SA 530)
  - 3.2.1 Types of Sampling
  - 3.2.2 Test Checking
  - 3.2.3 Techniques of Test Check

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

**Audit of Ledgers**

- 4.1 Audit of Payments – General Consideration – Wages, Capital Expenditure and other Payments.
- 4.2 Audit of Receipts – Cash Sales, Receipts from Debtors and other Receipts
- 4.3 Audit of Purchases – Vouching Cash and Credit Purchases
- 4.4 Audit of Sales – Vouching of Cash and Credit Sales
- 4.5 Audit of Suppliers Ledger and Debtors Ledger
- 4.6 Audit of Impersonal Ledger
- 4.7 Audit of Assets and Liabilities

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

**Audit Reporting**

- 5.1 Audit Report – Types of Opinion SA 700 and Reporting Requirements under CARO 2013
- 5.2 Audit in a Computerized Environment
- 5.3 Audit of different types of Undertaking – Educational Institution, Trusts, NBFC, Hotels and Hospitals
- 5.4 Government Audit – Comptroller & Audit General (C&AG)

**BOOKS FOR STUDY**

Tandon, B. N. *Handbook of Practical Auditing*. New Delhi: S.Chand  
Pagare, Dinakar. *Principles & Practices of Auditing*. New Delhi: Sultan Chand, 2016.

**BOOKS FOR REFERENCE**

De Paula, F.R.M. *Principles of Auditing: A Practical Manual for Student and Practitioners*. London: E.L.B.S.  
Gupta, Kamal. *Contemporary Auditing*. New Delhi: Tata McGraw Hill  
Kumar, Pradeep, Sachdeva, Baldev and Singh Jagwant. *Auditing Theory and Practice*. New Delhi: Kalyani  
Saxena, R. G. *Banking Audit: A Practical Guide for Auditing*. Mumbai: Himalaya, 2018

**JOURNALS**

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

## WEB RESOURCES

[www.neoxen.com/neoxen/methodology/docs/intro\\_auditing\\_online.pdf](http://www.neoxen.com/neoxen/methodology/docs/intro_auditing_online.pdf)

[www.academia.edu/7505528/VERIFICATION\\_AND\\_VALUATION](http://www.academia.edu/7505528/VERIFICATION_AND_VALUATION)

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

## PATTERN OF ASSESSMENT

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

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

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

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

**Other Components: Total Marks: 50**

Quiz/Group discussion/Assignments/Class Presentation/Objective Test

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

Section A – 10 x 2 = 20 Marks (No choice)

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

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



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

**B.COM DEGREE: ACCOUNTING AND FINANCE**

**SYLLABUS**

(Effective from the academic year 2019–2020)

**INTRODUCTION TO BUSINESS ANALYTICS**

**CODE: 19AF/MC/IB64**

**CREDITS:4**

**LTP:2 0 3**

**TOTAL TEACHING HOURS:65**

**OBJECTIVES OF THE COURSE**

- To provide students with a strategic understanding of the field of Business Analytics
- To enable students to identify inter-relationships in business and make holistic judgments
- To nurture critical thinking skills required to solve business problems
- To acquaint students with the skills required to navigate the complex demands of the current business environment

**COURSE LEARNING OUTCOMES**

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

- Identify and describe complex business problems in terms of analytical models
- Apply appropriate analytical methods to find solutions to business problems that achieve stated objectives
- Translate results of business analytic projects into effective courses of action
- Exhibit ethical decision-making in structured or unstructured and ambiguous situations

**Unit 1 (10 Hours)**

**Introduction to Business Analytics**

- 1.1 Evolution, Scope, Application, Importance
- 1.2 Use of Business Analytics in Problem Solving and Decision Making

**Unit 2 (15 Hours)**

**Marketing Analytics**

- 2.1 Segmentation – Target – Positioning of Market, Marketing Mix
- 2.2.Channel Analysis and Sales Performance Analysis
- 2.3 Campaign Analysis and Social Media Analysis
- 2.4 Customer Analysis – Customer Loyalty, Customer Lifetime Value, Customer Segmentation

**Unit 3 (15 Hours)**

**HR Analytics**

- 3.1 Recruitment, Training
- 3.2 Talent Management
- 3.3 Compensation, Workforce Productivity and Performance
- 3.4 HR Metrics

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

**Financial and Risk Analytics**

- 4.1 Profitability Analysis - Customer Profitability, Product Profitability, Cost Analysis, Forecasting, Cash Flow Analysis, Value-Driver Analysis, Shareholder Value Analysis
- 4.2 Fraud Prediction & Deduction, Recovery Management, Loss Forecasting
- 4.3 Risk Profiling, Portfolio Stress Testing

**Unit 5** **(15 Hours)**

**Technology for Analytics**

- 5.1 Introduction to Analytical Tools – Excel, Power BI, R, Tableau, SPSS, SAS, etc.
- 5.2 Dashboard for Analytics
- 5.3 Machine Learning

**BOOKS FOR STUDY**

Grigsby, Mike, *Advanced Customer Analytics: Targeting, Valuing, Segmenting and Loyalty Techniques*, Kogan Page Publications, 2016  
Sivanesan, R., *Consumer Behaviour*, Margham Publications

**BOOKS FOR REFERENCE**

Evans, James R., *Business Analytics*, Pearson Publications, 2012  
Albright, Christian and Winston, Wayne L., *Business Analytics: Data Analysis and Decision Making*, Cengage Learning, 2017  
Cox, Emmett, *Retail Analytics: The Secret Weapon*, John Wiley and Sons, 2011  
Erik, Van Vulpen and Green, David, *The Basic Principles of People Analytics*, Createspace Independent Publishing, 2016

**JOURNALS**

Drake Business Review  
Journal of Business Analytics  
International Journal of Business Analytics

**WEB RESOURCES**

[http://www.mop.ir/portal/file/?132654/www.irpdf.com\\_Predictive\\_Analytics\\_for\\_Human\\_Resources.pdf](http://www.mop.ir/portal/file/?132654/www.irpdf.com_Predictive_Analytics_for_Human_Resources.pdf)  
<http://alqashi.com/book/book17.pdf>

**PATTERN OF ASSESSMENT - PRACTICALS**

**Continuous Assessment Test:** **Total Marks: 50** **Duration: 90 minutes**  
Section A 4 x 5 = 20 (no choice)  
Section B 3 x 10 = 30 (from a choice of three)

**Other Components:** **Total Marks: 50**  
Case studies/Class Presentation/Group Discussion/Assignment  
**End-Semester Examination:** **Total Marks: 100** **Duration: 3 hours**  
**(Practical)**

Section A –8 x 5 = 40 (No choice)  
Section B –6 x 10 = 60 Marks (From a choice of 8)

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

**B.COM DEGREE: ACCOUNTING AND FINANCE**

**SYLLABUS**

(Effective from the academic year 2019–2020)

**FINANCIAL RISK MANAGEMENT**

**CODE:19AF/ME/RM45**

**CREDITS:5**

**L T P:5 0 0**

**TOTAL TEACHING HOURS:65**

**OBJECTIVES OF THE COURSE**

- To introduce to the students the concepts in Financial Risk Management
- To enable students to differentiate between uncertainty and risk
- To educate the students to identify financial risks and the approach to manage them
- To discern and develop capabilities and competencies in Financial Risk Management

**COURSE LEARNING OUTCOME**

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

- Demonstrate knowledge about the financial risks facing the organization
- Understand the approaches to risk management
- Explain various risk control measures available
- Design a risk management programme for an organization

<b>Unit 1</b>		<b>(8 Hours)</b>
	<b>Fundamentals of Risk</b>	
	1.1 Risk – Definition	
	1.2 Forms of Risk – Credit Risk, Operational Risk and Market risk	
	1.3 Risk policy	
<b>Unit 2</b>		<b>(15 Hours)</b>
	<b>Risk Management</b>	
	2.1 Risk management – Process	
	2.2 Corporate Governance and Risk Management	
	2.3 Enterprise Risk Management frameworks	
<b>Unit 3</b>		<b>(15 Hours)</b>
	<b>Quantitative Analysis</b>	
	3.1 Probability	
	3.2 Measuring Return and Risk	
	3.3 Measuring risk factors using Value at Risk measures	
	3.4 Monte Carlo Simulation Method	
<b>Unit 4</b>		<b>(12 Hours)</b>
	<b>Financial Markets and Products</b>	
	4.1 Futures and Forwards	
	4.2 Options and Swaps	
	4.3 Commodities	
	4.4 Corporate and Interest rates	

**Unit 5****(15 Hours)****Valuation and Risk Models**

- 5.1 Basic bond valuation and bond hedging
- 5.2 Valuation using Binomial trees
- 5.3 Expected and unexpected loss estimation
- 5.4 Stress Testing

**BOOKS FOR STUDY**

IIBF, Risk Management, Macmillan Publishers India Ltd

Jorion Philippe, *Financial Risk Manager Handbook FRM Part I/Part II*, GARP, 6<sup>th</sup> Edition

**BOOKS FOR REFERENCE**

Saunders Anthony & Cornett Marcia Millon, *Financial Markets & Institutions*, McGraw-Hill

Alexander Carol, *Quantitative Methods in Finance*, John Wiley & Sons Ltd

Skoglund Jimmy & Chen Wei, *Financial Risk Management: Applications in Market, Credit, Asset and Liability Management, and Firm wide Risk*, SAS Institute, 2015

Dun & Bradstreet, *Financial Risk Management*, Tata McGraw Hill Education

**JOURNALS**

Journal of Financial Risk Management

Journal of Risk Management in Financial Institutions

Journal of Risk and Finance Management

**WEBSITE**

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

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

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

[www.riskpro.in/imp](http://www.riskpro.in/imp)

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

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

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

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

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

**Other Components:**

Open book tests/Assignments/Case Study Analysis

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

Section A – 10 x 2 = 20 Marks (no choice) (6 theory Questions and 4 Problems)

Section B – 5 x 8 = 40 Marks (From a choice of seven questions, five theory questions and two problems)

Section C – 2 x 20 = 40 Marks (From a choice of four questions, three theory questions and one problem)

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

**B.COM DEGREE: ACCOUNTING AND FINANCE**

**SYLLABUS**

(Effective from the academic year 2019-2020)

**BUSINESS TAX PLANNING AND PROCEDURES**

**CODE:19AF/ME/TP45**

**CREDITS:5**

**L T P:5 0 0**

**TOTAL TEACHING HOURS:65**

**OBJECTIVES OF THE COURSE**

- To acquaint students with business tax procedures and tax management
- To provide the students an insight into the structure of Income tax authorities
- To enable students to understand the procedure for tax filing, recovery and refund

**COURSE LEARNING OUTCOMES**

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

- Identify the difference between tax evasion and tax planning
- Apply tax provisions for tax planning
- Understand the procedure for filing of tax and recovery of refund
- Comprehend the prosecution procedure and penalties for tax offences

**Unit 1**

**(10 Hours)**

**1.1 Tax Planning**

- 1.1.1 Meaning and Need for Tax Planning
- 1.1.2 Methods of Tax Planning
- 1.1.3 Tax Avoidance and Tax Evasion

**1.2 Income Tax Authorities**

- 1.2.1 Income Tax Authorities
- 1.2.2 Powers of Income Tax Authorities - Relating to Search and Seizure, Application of Seized Or Requisitioned Assets, Power of Survey, Power to Collect Certain Information
- 1.2.3 Disclosure of Information Regarding Assesseees to Certain Authorities

**Unit 2**

**(15 Hours)**

**2.1 Tax Deducted at Source (TDS)**

- 2.1.1 Deduction of Tax from Salary, Interest on Securities, Deemed Dividend and Casual Income
- 2.1.2 TDS from Insurance Commission, Brokerage, Rent, Fees For Professional or Technical Services

**2.2 Tax Collected at Source (TCS)**

- 2.2.1 Classification of Seller and Buyer for TCS

- 2.2.2 Goods and Transactions Classified under TCS
- 2.2.3 Certificate of TCS and TCS Exemptions
- 2.2.4 Payment of TCS to Government, Electronic TCS, Filing of TCS Returns

**Unit 3 (15 Hours)**

**3.1 Filing of Return**

- 3.1.2 Time Limit for Filing of Return of Income
- 3.1.2 Filing of Return of Loss and Filing of Revised Return
- 3.1.3 Defective or Incomplete Return

**3.2. Recovery of Tax and Refunds**

- 3.2.1 Payment of Tax
- 3.2.2 Modes of Recovery of Tax
- 3.2.3 Refund of Tax

**Unit 4 (15 Hours)**

**Penalty and Prosecution**

- 4.1 Penalty – Different Penalties for Offences and Procedure for Imposing Penalty
- 4.2 Prosecution for Removal of Assets and Documents During Searches, Removal, Concealment, Transfer or Delivery of Property to Avoid Tax Recovery, Failure to Comply with Provisions regarding Transfer of Immoveable Property, Failure to Pay TDS or TCS
- 4.3 Prosecution for False Statement in Verification, Falsification of Books of Account or Document Etc.

**Unit 5 (10 hours)**

**Income Tax Settlement Commission**

- 5.1 Setting up and Constitution of Settlement Commission
- 5.2 Jurisdiction and Powers of Settlement Commission
- 5.3 Additional Income Tax, Procedure on Receipt of Application

**BOOKS FOR STUDY**

Gaur V.P., Narang D.B., *Income Tax Law and Practice*, New Delhi: Kalyani Publishers  
Singhania, Vinod K. and Singhania, Monica, *Students' Guide to Income Tax*, New Delhi:  
Taxmann Publication

**BOOKS FOR REFERENCE**

Dinkar Pagare, *Law and Practice of Income Tax*, New Delhi: Sultan Chand Publications  
Ahuja, et. Al, *Systematic Approach to Income Tax*, New Delhi: Bharat Law House  
Lal B.B., Vashisht, N., *Income Tax Law and Practice*, New Delhi: IK Int Publishing House  
Mehrotra, H.C., *Income Tax Law and Accounts*, Agra: Sahithya Bhawan Publications  
Singhania, et. al, *Students' Guide to Income Tax*, New Delhi: Taxmann Publication

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

## **JOURNALS**

Journal of Taxation

Journal of Accounting and Taxation

Vision: Journal of Indian Taxation

## **WEB RESOURCES**

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

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

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

## **PATTERN OF ASSESSMENT**

### **Continuous Assessment Test:**

**Total Marks: 50**

**Duration: 90 Minutes**

Section A 7 x 2 = 14 (no choice)

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

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

### **Other Components:**

**Total Marks: 50**

Quiz/Case Studies/Class Presentations/Assignment

### **End-Semester Examination:**

**Total Marks: 100**

**Duration: 3 hours**

Section A – 10 x 2 (No choice, max. 30 words)

Section B – 5 x 8 = 40 Marks (From a choice of 7- max. 500 words)

Section C – 2 x 20 = 40 Marks (From a choice of 4 - max. 1200 words)

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

**B. COM DEGREE: ACCOUNTING AND FINANCE**

**SYLLABUS**

(Effective from the academic year 2019-2020)

**E-COMMERCE**

**CODE:19AF/ME/EC45**

**CREDITS:5**

**L T P:5 0 0**

**TOTAL TEACHING HOURS:65**

**OBJECTIVES OF THE COURSE**

- To provide the students an overview of the fundamental concepts of e-commerce and internet technology.
- To acquaint the students with the information on various online platforms to conduct business.
- To create awareness on the importance and working of Electronic Payment System and E-Security.

**COURSE LEARNING OUTCOME**

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

- Analyse various platforms in which E-Commerce is conducted.
- Identify the variants of Digital Currencies and Online payment systems.
- Identify risk and threats with regards to online business.
- Develop basic online platform for conducting business.

**Unit 1 (10 Hours)**

**Internet and E-commerce**

- 1.1 Meaning and Definition – Internet, Intranet and Extranet
- 1.2 Emergence of the Internet
- 1.3 Meaning, Definition of E-commerce and Difference between Traditional Commerce and E-commerce, E-Commerce and E-Business
- 1.4 Advantages and Disadvantages of E- Commerce

**Unit 2 (15 Hours)**

**Business Models for E-Commerce**

- 2.1 Introduction to Business Models
- 2.2 Models Based on the Relationships of Transaction parties – B2B, B2C, C2C, C2B, E-Governance
- 2.3 Models Based on the Relationship of Transaction Types – Brokerage, Aggregator, Info-Mediary, Value chain, Manufacturer, Advertising and Subscription Models

**Unit 3 (15 Hours)**

**Digital Marketing**

- 3.1 Meaning, Characteristics of Digital Marketing
- 3.2 Digital Marketing Strategies
- 3.3 E-Advertising and E-Branding



**Unit 4** (13 Hours)

**Electronic Payment System**

- 4.1 Types of Online Payments – Token Based, Credit Card Based, Debit Card Based and Smart Card Based.
- 4.2 Designing Electronic Payment System – Encryption – Digital Signature- Common Standards for Secure E- Payments.
- 4.3 Digital Currencies
- 4.4 Risk on Electronic Payment System

**Unit 5** (12 Hours)

**Cyber Security**

- 5.1 Information System Security
- 5.2 Data Protection and Security Measures
- 5.3 Information Security Environment in India – Information Technology Act 2000

**BOOKS FOR STUDY**

Joseph PT. *E-commerce: An Indian Perspective*: 5<sup>th</sup> edition. 2015

Traver, Laudon: *E-Commerce – Business, Technology, And Society*: thirteenth edition 2017

**BOOKS FOR REFERENCE**

Agarwala, Kamlesh N., Amit Lal and Deeksha Agarwala, *Business on the Net: An Introduction to the Whats and Hows of E -Commerce*, Macmillan India Ltd.

Bajaj, Deobyani Nag, *E-Commerce*, Tata McGraw Hill Company, New Delhi.

Turban, E., et. al., *Electronic commerce: A Managerial Perspective*, Pearson Education Asia.

Diwan, Prag and Sunil Sharma, *Electronic Commerce -A Manager's Guide to E-Business*, Vanity Books International, Delhi.

Dietel, Harvey M., Dietel, Paul J., and Kate Steinbuhler., *E-business and E-commerce for Managers*, Pearson Education.

**JOURNALS**

Electronic Market

International Journal of E-Commerce

Journal to Management Information system

**WEB RESOURCES**

[www.ecommerce-digest.com](http://www.ecommerce-digest.com)

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

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

**PATTERN OF ASSESSMENT**

**Continuous Assessment Test:**

**Total Marks: 50**

**Duration: 90 minutes**

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

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

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

**Other Components:**

**Total Marks: 50**

Seminar/Group Discussion/Assignments

**End-Semester Examination:**

**Total Marks: 100**

**Duration: 3 hours**

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

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

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

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

**B. COM DEGREE: ACCOUNTING AND FINANCE**

**SYLLABUS**

(Effective from the academic year 2019-2020)

**ORGANISATION AND PEOPLE MANAGEMENT**

**CODE:19AF/ME/OP45**

**CREDITS:5**

**L T P:5 0 0**

**TOTAL TEACHING HOURS 65**

**OBJECTIVES OF THE COURSE**

- To provide an overview on concepts relating to Organisational Behaviour.
- To impart knowledge to the students on organisational culture and change.
- To educate students on the principles and practices of human resources.
- To familiarise the students on the managerial, operative and maintenance aspects of the human resources in an organisation.

**COURSE LEARNING OUTCOMES**

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

- Analyse individual and group behavior.
- Identify how organisational change and culture affect working relationship within the organisation.
- Apply the principles pertaining to People Management in the organisation.
- Become better leaders by enhancing effective people management skills.

**Unit 1 (10 Hours)**

**Organisational Behaviour**

- 1.1 Introduction and Importance
- 1.2 The Emerging Challenges of Organisational Behaviour
- 1.3 Organisational Behaviour - Structure and Model

**Unit 2 (15 Hours)**

**Individual Behaviour and Group Dynamics**

- 2.1 Meaning, Types and Factors Influencing Personality
- 2.2 Values and Attitude, Learning, Perceptions and Emotions- Concept and Factors
- 2.3 Organisational Culture and Climate- Concept and Determinants
- 2.4 Organisational Change- Process and Managing Change
- 2.5 Stress Management

**Unit 3 (15 Hours)**

**Group Dynamics**

- 3.1 Group Formation
- 3.2 Group Characteristics
- 3.3 Power
- 3.4 Organisation Politics
- 3.5 Impression Management

**Unit 4** (15 Hours)

**Compensation Management**

- 4.1 Performance Appraisal- Meaning and Methods
- 4.2 Wages and Salaries Administration
- 4.3 Financial and Non- Financial Incentives
- 4.4 Statutory Compliances – ESI, PF, Gratuity

**Unit 5** (10 Hours)

**Contemporary Issues in Human Resource Management**

- 5.1 Collective Bargaining
- 5.2 Grievance Redressal
- 5.3 Career Planning and Succession Planning
- 5.4 Managing Diversity at Workplace

**BOOKS FOR STUDY**

Robbins, S.P., Vohra, *Organisational Behaviour*, Pearson Publication, New Delhi, 2016  
Aswathappa, K., *Human Resource Management*, New Delhi, Tata Mc Graw Hill Publishing Company, 8<sup>th</sup> edition

**BOOKS FOR REFERENCE**

Gupta C.B., *Human Resource management*, New Delhi, Sultan Chand and Sons, 2007.  
Prasad L.M., *Human Resource management*, New Delhi, Sultan Chand and Sons, 2007.  
Mamoria C.B., *Personnel Management*, Mumbai, Himalaya Publishing House, 2004.  
Fred Luthans: *Organisational Behaviour* – McGraw hill  
K.Ashwathappa: *Organisational Behaviour* – Himalaya Publications

**JOURNALS**

International Journal of Human Resource Management  
The Human Resource Management Review  
International Journal of Organisational Behaviour

**WEB RESOURCES**

[www.hrware.com](http://www.hrware.com)  
[www.hrcouncil.ca.in](http://www.hrcouncil.ca.in)  
[www.xlri.com](http://www.xlri.com)

**PATTERN OF ASSESSMENT**

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

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

**Other Components: Total Marks: 50**

Seminar/Group Discussion/Assignments/Class Presentations

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

- Section A – 10 x 2 = 20 Marks (no choice- Max 30 words)
- Section B – 5 x 8 = 40 Marks (from a choice of seven- Max 500 words)
- Section C – 2 x 20 = 40 Marks (from a choice of four- Max 1200 words)

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

**B.COM DEGREE: ACCOUNTING AND FINANCE**

**SYLLABUS**

(Effective from the academic year 2019 -2020)

**FINANCIAL ANALYSIS AND BUSINESS VALUATION**

**CODE: 19AF/ME/FV45**

**CREDITS: 5**

**L T P: 5 0 0**

**TOTAL TEACHING HOURS:65**

**OBJECTIVES OF THE COURSE**

- To familiarise students with the concept of financial modeling
- To develop skills in analyzing the financial statements
- To create an understanding on the concept of growth and sustainable earning
- To provide a strong framework on business valuation methods

**COURSE LEARNING OUTCOMES**

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

- Appreciate the concept of financial modeling
- Develop skills in preparing comparative income statement and balance sheet
- Identify the various models in business valuation
- Comprehend the methods of valuation of intangible assets

**Unit 1 (10 Hours)**

**Analysis of Income Statement and Balance Sheet**

- 1.1 Financial Analysis-Meaning, Need and Significances
  - 1.1.1 Types of Financial Statements
  - 1.1.2 Financial Statement Analysis
- 1.2 Comparative Analysis of Balance Sheet and Income Statement
- 1.3 Analysis of Changes in Income
- 1.4 Corporate Debt Instrument Analysis
- 1.5 Distress Analysis
- 1.6 Off Balance Sheet Items Analysis

**Unit 2 (15 Hours)**

**Financial Modeling for Project Appraisal**

- 2.1 Financial Modeling - Concepts and Application
  - 2.1.1 Use of NPV,IRR,ARR for Project Appraisal
- 2.2 Forecasting Techniques

**Unit 3 (15 Hours)**

**Analysis of Profitability, Growth and Sustainable Earning**

- 3.1 Du Pont Analysis
- 3.2 Introduction to Growth Analysis- Meaning and Significance

- 3.3 Analysis of Changes in Profitability and Sustainable Earning
- 3.4 Analysis of Changes in Shareholder Equity

**Unit 4 (13 Hours)**

**Business Valuation**

- 4.1 Business Valuation- Meaning, Basis and Role
- 4.2 Principles and Techniques of Valuation
- 4.3 Valuation Models- Discounted Cash Flow Valuation, Free Cash Flow Valuation and Related Valuation, Valuation of a Firm

**Unit 5 (12 Hours)**

**Valuation of Mergers and Acquisitions and Intangible Assets**

- 5.1 Approaches to Valuation of Mergers and Acquisitions
- 5.2 Strengths and Weakness of Various Methods of Business Valuation
- 5.3 Forms of Consideration and Terms of Acquisition
- 5.4 Implication of Regulation for Mergers and Acquisition
- 5.5 Methods of Valuation of Goodwill, Patents, Copyrights and Brands

**BOOKS FOR STUDY**

- S.N.Maheshwari, *Management Accounting*, Sultan Chand & Sons, 2013
- Prasana Chandra, *Corporate Valuation - A Guide for Analysts, Managers and Investors*, Mcgraw Hill
- Prasana Chandra, *Corporate Valuation and Value Creation*, Mcgraw Hill, 2011
- Krishna G. Palepu, Paul M. Healy, *Business Analysis Valuation - Using Financial Statements*, Cengage Publishers, 5<sup>th</sup> Edition, 2015

**BOOKS FOR REFERENCE**

- Ashish.K.Bhattacharya, *Introduction to Financial Statement Analysis*, Elsevier Publication, 2007
- Pitabas Mohanty, *Business Valuation-Text and Cases*, Taxmann Publication
- Narasimhan, *Financial Statement and Analysis*, Cengage Publishers, 2018

**JOURNALS**

- Financial Analyst Journal
- International Review of Financial Analysis
- Management Accountant - The ICWA of India

**WEB RESOURCES**

- [www.icmai.org](http://www.icmai.org)
- [www.corporatefinanceinstitute.com](http://www.corporatefinanceinstitute.com)
- [www.cimaglobal.com](http://www.cimaglobal.com)
- [www.investopedia.com](http://www.investopedia.com)

**PATTERN OF ASSESSMENT**

**Continuous Assessment: Total Marks: 50 Duration: 90 Minutes**

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

**Other Components : Total Marks: 50**

Open book test/Problem solving/Objective Test/Assignment

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

- Section A – 10 x 2 = 20 (Max. 50 words, 5 theory and 5 Problems)
- Section B – 5 x 8 = 40 Marks (From a choice of 2 Theory and 5 Problems)
- Section C – 2 x 20 = 40 Marks (From a choice of 1 Theory and 3 Problems)

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**SYLLABUS**

(Effective from the academic year 2019–2020)

**STOCK MARKET INVESTMENT**

**CODE:19AF/GE/SI22**

**CREDITS:2**

**L T P:2 0 0**

**TOTAL TEACHING HOURS:26**

**OBJECTIVES OF THE COURSE**

- To enable students to understand the importance of investment
- To provide students with an overview of the functions of stock markets and trading mechanism
- To provide practical insight on current practices in the stock exchange

**COURSE LEARNING OUTCOMES**

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

- Identify the relationship between return and risk and their impact on investment
- Comprehend the role of stock exchange and its significance in the financial system
- Understand the process of stock trading
- Corroborate the vital role played by stock market intermediaries

**Unit 1 (8 Hours)**

**Introduction to Investment**

- 1.1 Investment Environment
- 1.2 Factors affecting Investment
- 1.3 Types of Investments
- 1.4 Meaning of Return and Risk, Risk-Return Tradeoff

**Unit 2 (10 Hours)**

**Introduction to Stock Market**

- 2.1 History of Stock Market
- 2.2 Membership, Organization, Governing body
- 2.3 Functions of stock Exchange, Online trading, Role of SEBI
- 2.4 Recognized Stock Exchanges in India (brief discussion of NSE and BSE)

**Unit 3 (8 Hours)**

**Trading in Stock Market**

- 3.1 Patterns of Trading and Settlement
- 3.2 Speculation – Types of Speculations
- 3.3 Activities of Brokers – Broker Charges
- 3.4 Regulatory Authorities - National Securities Depository Ltd. (NSDL) and Central Securities Depository Ltd. (CSDL) (in brief)

### **BOOKS FOR STUDY**

Tripathi, Vanita and Panwar, Neeti, *Investing in Stock Markets*, Taxmann Publications, New Delhi, 2019

Gurusamy, S., *Financial Markets and Institutions*, McGraw-Hill Education

### **BOOKS FOR REFERENCE**

Mishkin, Fredrick S. and Eakins, Stanley G., *Financial Markets and Institutions*, Pearson Education India, 2018

Graham, Benjamin, *The Intelligent Investor*, Harper Business Publications, 2013

Murthy, D.K. and Venugopal, *Indian Financial System*, I K International Publishing House

Haupt, Evan J. and Border, John, *Stock Market for Beginners*, Createspace Independent Publishers, 2014

### **JOURNALS**

Journal of Investment and Management

Journal of Investment Strategies

Journal of Financial Markets

### **WEB RESOURCES**

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

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

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

### **PATTERN OF ASSESSMENT**

#### **Continuous Assessment Test:**

**Total Marks: 25**

**Duration: 60 minutes**

Section A – 5 x 1 = 5 marks (Objective questions)

Section B – 5 x 2 = 10 marks (from a choice of seven)

Section C – 2 x 5 = 10 marks (from a choice of four)

#### **Other Components**

**Total Marks: 25**

Assignments/Objective Test/Quiz/Presentation

### **No End Semester Examination**

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

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**SYLLABUS**

(Effective from the academic year 2019-2020)

**COMPUTERISED ACCOUNTING SYSTEM**

**CODE:19AF/GE/CA22**

**CREDITS:2**

**L T P:1 0 1**

**TOTAL TEACHING HOURS:26**

**OBJECTIVES OF THE COURSE**

- To enable students to utilise Tally in maintaining records of organisations
- To assist students to process common business applications electronically
- To generate accounting reports from Tally.

**COURSE LEARNING OUTCOMES**

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

- Acquire skills for business applications in computers
- Develop desirable attitude and skill in handling real time data
- Acquire specialized skills, knowledge and attitude to work in finance and accounting field using computers.

**Unit 1 (9 Hours)**

**Accounting Package - Tally**

- 1.1 Introduction to Tally
- 1.2 Creation, Alteration and Deletion of a Company
- 1.3 Creation, Alteration and Deletion of Groups and Ledgers
- 1.4 Accounting Vouchers – Types, Voucher Entry
- 1.5 Preparation of Financial Statements – Day Book, Trial Balance, Profit and Loss Account and Balance Sheet - Moving Data to Excel from Tally

**Unit 2 (9 Hours)**

**Financial Statement Analysis and Business Forecasting using Excel**

- 2.1 Techniques of Financial Statement Analysis
  - 2.1.1 Comparative Statements
  - 2.1.2 Common Size Statements
  - 2.1.3 Trend Percentages

**Unit 3 (8 Hours)**

**Business Evaluation Techniques using Excel**

- 3.1 Time Value of Money
- 3.2 Future and Present Value of Money
- 3.3 Future and Present Value of Annuity
- 3.4 Evaluation Techniques – Pay Back Period, NPV and IRR methods



### **BOOKS FOR STUDY**

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

Frye Curtis, *Microsoft Excel 2016 Step by Step*, Microsoft Press, 2015.

### **BOOKS FOR REFERENCE**

Deepak Jain, *Computer Applications in Business*, Kolkatta : Lawpoint Publications

Bodhanwala, J. Ruzbeh, *Understanding and Analysing Balance Sheets using Excel Worksheet*, Prentice Hall

John, E. Hanker, Dean W. Wichern, Arthur G. Reitsch, *Business Forecasting*, Prentice Hall of India Pvt. Ltd.

Bernd Held, *Excel 2016 Functions & Formulas*, BPB Publications

### **JOURNALS**

Indian Journal of Computer Application

Journal of Statistical Software

Journal of Modern Applied Statistical Methods

### **PATTERN OF ASSESSMENT**

#### **Continuous Assessment Test:**

**Total Marks: 25**

**Duration: 60 minutes**

Section A – 5 x 1 = 5 marks (Objective questions)

Section B – 5 x 2 = 10 marks (from a choice of seven)

Section C – 2 x 5 = 10 marks (from a choice of four)

#### **Other Components**

**Total Marks: 25**

Assignments/Objective Test/Quiz/Presentation

#### **No End Semester Examination**

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

**General Elective Course Offered by B.Com (Accounts and Finance) to students of  
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**SYLLABUS**

(Effective from the academic year 2019-2020)

**NEW VENTURE FINANCE**

**CODE:19AF/GE/NF22**

**CREDITS:2**

**L T P:2 0 0**

**TOTAL TEACHING HOURS:26**

**OBJECTIVES OF THE COURSE**

- To provide to the students an understanding about the concept of entrepreneurship.
- To impart knowledge to the students on financing entrepreneurial ventures.
- To educate students on financial avenues provided by the Government.

**COURSE LEARNING OUTCOME**

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

- Comprehend the concept of entrepreneurship.
- Understand the process of setting up a new venture.
- Identify sources of finance for new ventures.
- Explore the different schemes for financing entrepreneurial venture

**Unit 1**

**(8 Hours)**

**New Venture Creation**

- 1.1 Business- Meaning, Forms of Organisation
- 1.2 Setting up of New Business- Opportunity Identification and Selection, Idea Generation-Sources
- 1.3 Business Plan – Contents and Significance of Business Plan

**Unit 2**

**(9 Hours)**

**Entrepreneurial Finance**

- 2.1 Entrepreneurial Finance – Need, Sources– Internal and External
- 2.2 Project Cost Analysis- Cost, Price, Sales, Breakeven Point, Profit
- 2.3 Recent Trends in Enterprise Finance-Venture Capital Financing, Angel Investors, Lease Financing

**Unit 3**

**(9 Hours)**

**Institutions Assisting Entrepreneurial Finance**

- 3.1 Banking and Non-Banking Institutions assisting Entrepreneurs
- 3.2 National and State Institutions
- 3.3 Government Assistance in Promoting entrepreneurship- Subsidies and incentives

### **BOOKS FOR STUDY**

Khanka S S, *Entrepreneurial Development*, New Delhi: S. Chand & Co, 2015

Leach Chris, W Ronald, *Entrepreneurial Finance*, Cengage Learning, 5<sup>th</sup> Edition., 2014

### **BOOKS FOR REFERENCE**

Yindenaba Jousha, *Entrepreneurial Finance for MSMEs: A Managerial Approach for Developing Markets*, Palgrave Macmillian, 2017

Rogers nd Makonnen, *Entrepreneur Finance: Finance and Business Strategy for a Serious Entrepreneur*. Mc Graw hill Education.

Gibbons Gary, *Entrepreneur Finance: A Global Perspective*, Sage Publications, 2014

Alemany Lusía, *Entrepreneurial Finance: the Art and Science of Growing Ventures*, Cambridge University Press, 2018

### **JOURNALS**

**The Journal of Entrepreneurial Finance**

**Venture Capital Journal**

### **WEB RESOURCES**

[www.ocw.mit.edu.com](http://www.ocw.mit.edu.com)

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

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

### **PATTERN OF ASSESSMENT**

**Continuous Assessment Test:**

**Total Marks: 25**

**Duration: 60 minutes**

Section A – 5 x 1 = 5 marks (Objective questions)

Section B – 5 x 2 = 10 marks (from a choice of seven)

Section C – 2 x 5 = 10 marks (from a choice of four)

**Other Components**

**Total Marks: 25**

Assignments/Objective Test/Quiz/Presentation

**No End Semester Examination**

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

**General Elective Course Offered by B.Com (Accounts and Finance) to students of  
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**SYLLABUS**

(Effective from the academic year 2019-2020)

**PERSONAL FINANCIAL PLANNING**

**CODE:19AF/GE/PF22**

**CREDITS:2**

**L T P:2 0 0**

**TOTAL TEACHING HOURS:26**

**OBJECTIVES OF THE COURSE**

- To enable students to realise the relevance of financial planning
- To help students set up financial goals
- To assist students in identifying suitable investment instruments

**COURSE LEARNING OUTCOME**

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

- Set up their financial goals
- Identify their risk appetite
- Choose the areas of investment
- Formulate their financial plan.

**Unit 1 (9 Hours)**

**Financial Planning**

- 1.1 Meaning and Importance
- 1.2 Personal Financial Goals and Life Cycle Approach
- 1.3 Elements and Structure of Personal Financial Plan
- 1.4 Process of Personal Financial Planning

**Unit 2 (8 Hours)**

**Monetary Management**

- 2.1 General Principles of Monetary Management
- 2.2 Process of Cash Flow Planning and Budgeting
- 2.3 Tax Implications on Financial Planning

**Unit 3 (9 Hours)**

**Risk Assessment and Investment Options**

- 3.1 Individual Risk Assessment
- 3.2 Needs and Benefits of Investing
- 3.3 Investment Options for Individual Investors – Shares, Bonds, Mutual Funds, Real Estate, Fixed Deposits, PPF, NPS, Gold and Bullion Investments

**BOOKS FOR STUDY**

Kapoor, J R, Dlabay and Hughes R, *Personal Finance*, McGraw Hill, 12<sup>th</sup> Edition.  
Madura, Jeff. *Personal Finance*. Pearson

## **BOOKS FOR REFERENCE**

Praharaj Prakash, *Your Everyday Guide to Personal Finance & Insurance*, TV 18 Broadcast Limited, 2015

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

Tillery Susan Et.al, *Essentials of Personal Financial Planning*, AICPA, 2017

Mahajan Vinay, *Power of Planning: Personal Financial Planning Book*, Wordit Content Design and Editing Service Private Limited, 2017

## **JOURNALS**

Journal of Wealth Management

The Insurance and Investment Journal

Journal of Individual Financial Management

## **WEB RESOURCES**

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

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

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

## **PATTERN OF ASSESSMENT**

### **Continuous Assessment Test:**

**Total Marks: 25**

**Duration: 60 minutes**

Section A – 5 x 1 = 5 marks (Objective questions)

Section B – 5 x 2 = 10 marks (from a choice of seven)

Section C – 2 x 5 = 10 marks (from a choice of four)

### **Other Components**

**Total Marks: 25**

Assignments/Objective Test/Quiz/Presentation

### **No End Semester Examination**

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

**B.COM. DEGREE: ACCOUNTING AND FINANCE**

**SYLLABUS**

(Effective from the academic year 2019-2020)

**MARKETING OF FINANCIAL PRODUCTS**

**CODE: 19AF/UI/MF23**

**CREDITS:3**

**OBJECTIVES OF THE COURSE**

- To introduce to the students the methods of marketing financial services.
- To acquaint students with benefits of using analytical approach to marketing in financial services industry
- To impart knowledge about the marketing concepts like segmentation, targeting and positioning.

**COURSE LEARNING OUTCOMES**

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

- Obtain conceptual understanding of the different types of financial products
- Understand the nuances involved in marketing financial products
- Appreciate the differences in marketing a physical product and a financial product

**Unit 1**

**Introduction to Marketing**

- 1.1 Marketing: Meaning and types
- 1.2 Functions of Marketing
- 1.3 Marketing Mix
- 1.4 Market Analysis

**Unit 2**

**Services Marketing**

- 2.1 Services Marketing: Meaning and Nature
- 2.2 Difference between Product and Services Marketing
- 2.3 Services Marketing Mix
- 2.4 7Ps of Services Marketing

**Unit 3**

**Financial Products**

- 3.1 Financial Products: Meaning and Features
- 3.2 Need and Importance of financial products
- 3.3 Types of Financial Products – Shares, Bonds, Mutual Funds, Fixed Deposits and NPS

**Unit 4**

**Marketing of Financial Products**

4.1 Introduction

4.2 Formulating Marketing Strategies for Financial Products

4.3 Importance of CRM in Marketing of Financial Services

**Unit 5**

**(10 Hours)**

**Global Scenario**

5.1 Marketing of Financial Products in US

5.2 Marketing of Financial Products in UK

5.3 Marketing of Financial Products in China

**BOOKS FOR STUDY**

Rajeshwari, R. B. & Solanki, Marketing of Financial Products and Services, Galgotia Publishing Company, 2016.

Avadhani, Marketing of Financial Services, Himalaya Publishing House, 2013.

**BOOKS FOR REFERENCE**

Baron S and Harris K, Services Marketing: Text and Cases, Palgrave

Lovelock, Services Marketing: People, Technology and Strategy, Pearson Education, 5th edition.

Zeithaml, V. A and Bitner, M. J. Services Marketing, Tata McGraw-Hill.

Sahu P K and Raut K C, Salesmanship and Sales Management, Vikas Publications, 3rd edition.

**JOURNALS**

Journal of Financial Services Research

International Journal of Financial Services Management

**WEB RESOURCES**

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

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

**PATTERN OF ASSESSMENT**

**End-Semester Examination:**

**Total Marks: 100**

**Duration: 3 hours**

Section A – 10 x 2 = 20 Marks (No choice)

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

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