

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 86

M.Com. DEGREE : COMMERCE

COURSES OF STUDY

(Effective from the academic year 2011 - 2012)

CHOICE BASED CREDIT SYSTEM

Subject Code	Title of Course	Credits	Total Teaching Hours			Exam Hours	Continuous Assessment	End Semester	Maximum Marks
			Lecture Hours	Tutorial Hours	Practical Hours				
<b>Semester - I</b>									
11CM/PC/MM14	Marketing Management	4	4	1	0	3	50	50	100
11CM/PC/OB14	Organizational Behaviour	4	4	1	0	3	50	50	100
11CM/PC/CC14	Cost Determination and Cost Control	4	4	1	0	3	50	50	100
11CM/PC/BE14	Business Ethics	4	4	1	0	3	50	50	100
11CM/PE/ME14	Managerial Economics	4	4	0	0	3	50	50	100
OR									
11CM/PE/IR14	Insurance and Risk Management								
11CM/PA/WA12	Welfare of the Aged	2	2	0	0	-	50	-	100
<b>Semester - II</b>									
11CM/PC/BB24	Buyer Behaviour	4	4	1	0	3	50	50	100
11CM/PC/HR24	Human Resource Management	4	4	1	0	3	50	50	100
11CM/PC/FM24	Financial Management	4	4	1	0	3	50	50	100
11CM/PC/RM24	Research Methodology	4	4	1	0	3	50	50	100
11CM/PK/SS22	Soft Skills	2	2	0	0	-	50	-	100
<b>Semester - III</b>									
11CM/PC/SM34	Service Marketing	4	4	1	0	3	50	50	100
11CM/PC/CA34	Corporate Accounting and Restructure	4	4	1	0	3	50	50	100
11CM/PC/BT34	Business Taxation	4	4	1	0	3	50	50	100
11CM/PE/CB34	Computer Applications in Business	4	4	0	0	3	50	50	100
OR									
11CM/PE/AP34	Automated Accounting Practices								
11CM/PN/SI32	Summer Internship	2	0	0	2	-	50	-	100
<b>Semester - IV</b>									
11CM/PC/AM44	Accounting for Managerial Decisions	4	4	1	0	3	50	50	100
11CM/PC/TD44	Training and Development	4	4	0	0	3	50	50	100
11CM/PC/ED44	Entrepreneurial Development	4	4	1	0	3	50	50	100
11CM/PC/DS44	Dissertation	4	0	0	8	-	50	50	100
11CM/PE/AD44	Advertising	4	4	0	0	3	50	50	100
OR									
11CM/PE/RT44	Retail Management	4	4	0	0	3	50	50	100
<b>Offered to Other Departments</b>									
11CM/PE/EM24	Essentials of Marketing	4	4	0	0	3	50	50	100
11CM/PE/HR34	Human Resource Management	4	4	0	0	3	50	50	100
<b>Independent Study Course</b>									
11CM/PI/BP24	Business Policies	4	-	-	-	3	-	50	100

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<b>Independent Study Course</b>									
11CM/PI/BP24	Business Policies	4	-	-	-	3	-	50	100

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

**M.Com. DEGREE**

**SYLLABUS**

**Effective from the academic year 2011-2012)**

**BUSINESS ETHICS**

**CREDITS: 3**

**L T P: 3 1 0**

**CODE: 11CM/PC/BE14**

**TOTAL TEACHING HOURS: 52**

**OBJECTIVES**

- To introduce the concept and theories of ethics in business.
- To provide an understanding of ethical practices in business environment.
- To identify the ethical issues in national and international business.

**Unit 1 (10 Hours)**

**Scope and Objectives of Business Ethics**

- 1.1 Introduction
- 1.2 Corporate governance and social responsibility
- 1.3 Perception of ethics by various stakeholders (employers, employees, shareholders and public)
- 1.4 Role of government and regulatory authorities

**Unit 2 (12 Hours)**

**Ethical Theories and Moral Reasoning**

- 2.1 Theory about utilitarianism and virtues
- 2.2 Theory of right action
- 2.3 Self-interest, customs and personal values
- 2.4 Codes of ethics and limitations
- 2.5 Applying ethical theories
- 2.6 Moral dilemma

**Unit 3 (10 Hours)**

**Practicing Ethics in Business**

- 3.1 Responsibility to employers: respect for authority, confidentiality
- 3.2 Collegiality and loyalty; rights of employees
- 3.3 Conflict of interest
- 3.4 Whistle blowing
- 3.5 Discrimination and affirmative action

**Unit 4 (10 Hours)**

**Ethics in Finance and Marketing**

- 4.1 Issues related to financial services
- 4.2 Ethical issues in insider trading and takeovers
- 4.3 Issues related to: marketing, advertising, product liability
- 4.4 Responsibility towards share holders and consumers

**Unit 5**

**(10Hours)**

**International Business Ethics**

- 5.1 Ethical practices by multi-national corporations
- 5.2 Working conditions and environmental issues
- 5.3 Cultural issues
- 5.4 Legal issues

**BOOKS FOR REFERENCE**

Crans Andrew., Business Ethics New Delhi-Oxford University Press 2007.

Ghosh P. K., Business Ethics: Text and cases, New Delhi, Vrinda Publications, 2009.

John R. Boatright, Ethics and the Conduct of Business Pearson Education, 2003.

John B. Boatright, Ethics in Finance Blackwell Publishers, 1999.

Manuel G.Velasquez, Business Ethics Concepts and Cases New Delhi, Prentice Hall of India Pvt Ltd 2007.

Richard T. DeGeorge, Business Ethics, Prentice Hall, 1995.

Thomson Donaldson, The Ethics of International Business, New York, Oxford University Press, 2001.

**QUESTION PAPER PATTERN**

The pattern of question paper for the End Semester for the course will be as follows:

The duration of the examination will be 3 hours.

The allotment of marks would be

- Section A – Essay type answers (500 words)      5 x 8= 40 Marks  
(From a choice of 7)
- Section C – Essay type answers (1200 words)    2 x 20 = 40 Marks  
(From a choice of 4)

**Continuous Assessment Tests**

There would be 2 CA tests and a third component which would comprise an assignment, objective test, etc.

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50% marks would be allotted for the CA test.

The duration of the CA tests would be 1½ hours.

**STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 60008**

**M.Com. DEGREE**

**SYLLABUS**

**(Effective from the academic year 2011-2012)**

**COST DETERMINATION AND COST CONTROL**

**CODE: 11CM/PC/CC14**

**CREDITS: 4**

**LTP: 4 1 0**

**TOTAL TEACHING HOURS: 65**

**OBJECTIVES**

- To encourage students to use and analyze decision making techniques.
- To enable students to evaluate the assumptions, behavioral implications and qualitative factors in decision making.
- To enhance the knowledge on performance evaluation of firms.
- 

**Unit 1 (15 Hours)**

**Cost Concepts**

- 1.1 Cost Behaviour
  - 1.1.1 Classification based on cost behaviour
  - 1.1.2 Techniques for separation of costs
- 1.2 Product Costing and Cost Management
- 1.3 Preparation of Cost Sheet

**Unit 2 (15 Hours)**

**Ascertainment of Direct Cost**

- 2.1 Material Costing
  - 2.1.1 Computation of material cost
  - 2.1.2 Purchase control
  - 2.1.3 Store control
  - 2.1.4 Issue control
- 2.2 Labor Costing
  - 2.2.1 Computation of labor cost – with idle time and over time

**Unit 3 (10 Hours)**

**Overhead Costing**

- 3.1 Computation of overhead costs of production department
- 3.2 Absorption of overhead
  - 3.2.1 Machine hour rate
  - 3.2.2 Activity based costing

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

**Process costing**

- 4.1 Meaning and features of process of costing
- 4.2 Computation of production cost with process loss and gain
- 4.3 Inter process profit
- 4.4 Equivalent production
- 4.5 Joint production and by production

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

**System of costing**

- 5.1 Job Costing
  - 5.1.1 Features & objectives of Job Costing
  - 5.1.2 Difference between Job Costing & Process costing
  - 5.1.3 Preparation of Job cost sheet.
- 5.2 Contract costing
  - 5.2.1 Features & Objectives of Contract costing
  - 5.2.2 Computation of profits and losses on complete and incomplete contract (with Escalation Clause)
- 5.3 Operating costing
  - 5.3.1 Features and objectives of operating costing
  - 5.3.2 Transport costing

**BOOKS FOR REFERENCE**

Iyengar S. P., Cost Accounting, 2007, Sultan Chand & Sons, New Delhi

Jawahar Lal, Cost Accounting, 2007, Tata Mc Graw Hill Publishing Company, New Delhi

Khanna B.S., Pandey. I.M., Ahuja G.K. Arora. M.N., Practical Costing, New Delhi, Sultan Chand & Co. Ltd., 2006.

Agarwal S.K., Abha Agarwal, Cost Accounting, 2<sup>nd</sup> edition, Reliance Publications Ltd., 2009.

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

Maheswari S.N., Problems & Solutions in Cost Accounting, 12<sup>th</sup> edition, Sultan Chand & Sons, 2010.

Arif Pasta Mohammed, Allah Bakash, Cost Accounting, 1<sup>st</sup> edition, Vrinda Publications, 2009.

Murthy A. and Gurusamy S. Essentials of Cost Accounting, Chennai, Vijay Nicole Imprints Pvt. Ltd., 2007.

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

**M.Com DEGREE**

**SYLLABUS  
(Effective from the academic year 2011-2012)**

**MARKETING MANAGEMENT**

**CREDITS: 4**

**LTP: 410**

**CODE: 11CM/PC/MM14**

**TOTAL TEACHING HOURS: 65**

**OBJECTIVE OF THE COURSE**

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

**Unit 1 (10 Hours)**

**Understanding marketing management**

- 1.1 Marketing in the 21<sup>st</sup> century – core concepts
- 1.2 Creating customer satisfaction, value and retention

**Unit 2 (15 Hours)**

**Opportunities in the market place**

- 2.1 Scanning the marketing environment
- 2.2 Marketing information system to measure demand
- 2.3 Selecting target markets - segmentation

**Unit 3 (15 Hours)**

**Market oriented strategies**

- 3.1 Developing a Positioning strategy
- 3.2 PLC – Marketing Strategies
- 3.3 New product development decision process- ideas, concepts, Commercialization, consumer adoption

**Unit 4 (15 Hours)**

**Elements of market offer**

- 4.1 The product and product mix
- 4.2 Branding Decisions
- 4.3 Designing pricing policy



## Unit 5

(10 Hours)

### Delivering marketing programs

- 5.1 Channel functions and flow
- 5.2 Channel design decisions
- 5.3 Integrating the marketing communication- The process

### BOOKS FOR REFERENCE

John Wilmshurst, Fundamentals and Practice of Marketing, New Delhi, Viva Books Private Ltd, 2004.

Johansson J.K, Global Marketing 4<sup>th</sup> edition, New Delhi. Tata, McGraw Hill Publishing Company Ltd, 2007.

Keegan W. J, Global Marketing Management, 7<sup>th</sup> edition, New Delhi, Prentice Hall of India Private Ltd, 2007.

Kotler Philip, Marketing Management, 13<sup>th</sup> Edition, New Delhi, Prentice Hall of India Pvt. Ltd. 2008.

Saxena Rajan. , Marketing Management, 3<sup>rd</sup> Edition, New Delhi, Tata McGraw Hill Pub. Co. Ltd, 2005.

Staton, William J. Etzel, Michael J. and Walker, Bruce J. , Fundamentals of Marketing, 10<sup>th</sup> Edition, New Delhi, McGraw Hill(International edition) Inc, 2004.

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

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**M.Com. DEGREE**

**SYLLABUS**

**(Effective from the academic year 2011-2012)**

**ORGANIZATIONAL BEHAVIOUR**

**CREDITS: 4**

**LTP : 410**

**CODE: 11CM/PC/OB14**

**TOTAL TEACHING HOURS : 65**

**OBJECTIVES OF THE COURSE**

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

**Unit 1 (9 Hours)**

**Introduction**

- 1.1 Scope of organizational behaviour
- 1.2 Concepts in organizational behaviour
- 1.3 Major challenges and opportunities of organizational behavior

**Unit 2 (15 Hours)**

**Foundation of Individual Behaviour**

- 2.1 Individual behaviour – environmental factors affecting individual behaviour
- 2.2 Personality – definition, personality traits, personality and organizational behaviour
- 2.3 Attitudes – nature of attitudes, formation of attitudes, key work related attitudes
- 2.4 Perception – meaning and definition, factors influencing perception, perception and organizational behavior

**Unit 3 (15 Hours)**

**Organizational Process and Characteristics**

- 3.1 Organizational Structure – meaning and importance, influence of organizational structure on individual behaviour
- 3.2 Organizational culture – meaning and definition, creating the organizational culture, culture sustenance, changing the organizational culture, impact of culture on organizational effectiveness
- 3.3 Conflict in organizations – nature of conflict, functional and dysfunctional conflict, the process of conflict, managing conflict
- 3.4 Stress – nature of stress, causes of stress, consequences of stress, managing stress in the work place

**Unit 4** (12 Hours)  
**Group Behaviour**

- 4.1 Group dynamics – meaning and types
- 4.2 Team building – ingredients of effective team, the process and skills in team building
- 4.3 Application of concepts of effective communication in group behavior

**Unit 5** (14 Hours)  
**Organisational change and Development**

- 5.1 Significance of organizational change
- 5.2 Types of organizational change
- 5.3 The planned change approach
- 5.4 Organisational development - concept and process

**BOOKS FOR REFERENCE**

Aswathappa, K., Organizational Behaviour, New Delhi, Himalaya Publishing House, 2007.

Davis, Keith and Weratom, JohnW, Human behaviour at Work, Organisational behaviour, Madras, Mc Graw Hill Interantional Ed. 2005.

Luthans, Fred, Organizational Behaviour, Singapore, McGraw Hill International ed. 2005.

Mishra M. N., Organizational Behaviour, New Delhi, Vikas Pub. House Pvt., Ltd., 2001.

Prasad L.M., Organisational Behaviour, New Delhi, Sultan Chand and Sons, 2007.

Robbins P. Stephen, Organisational Behaviour – Concepts, Controversies and Applications, 6<sup>th</sup> edition, New Delhi, Prentice Hall Publications Ltd., 2005.

Sekaran Uma, Organizational Behaviour – Text and Cases, 2<sup>nd</sup> edition, New Delhi, Tata Mc Graw Hill Publishing Company Ltd., 2006.

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

**M.Com. DEGREE**

**SYLLABUS**

(Effective from the academic year 2011-2012)

**INSURANCE AND RISK MANAGEMENT**

**CODE: 11CM/PE/IR14**

**CREDITS: 4**

**L T P : 4 0 0**

**TOTAL TEACHING HOURS : 52**

**OBJECTIVES OF THE COURSE**

- To expose students to various concepts of personal risk management
- To provide a comprehensive knowledge on management of risk in the insurance industry

**Unit 1**

**Insurance and Risk**

**(10 Hrs)**

- 1.1 Meaning and characteristics of Insurance
- 1.2 Requirements of an insurable risk
- 1.3 Cost – Benefits of Insurance to society

**Unit 2**

**Risk Management**

**(10 Hrs)**

- 2.1 Meaning and objectives of Risk Management
- 2.2 Steps involved in Risk Management Process
- 2.3 Risk Identification & Risk Evaluation
- 2.4 Risk Retention & Risk Transfer

**Unit 3**

**Legal Principles of Risk and Insurance**

**(10 Hrs)**

- 3.1 Principles of Insurance
- 3.2 Requirements of an insurance contract
- 3.3 Clauses limiting amounts payable

**Unit 4**

**Personal Risk Management Applications**

**(10 Hrs)**

- 4.1 Loss of Life
- 4.2 Loss of Health
- 4.3 Retirement Planning
- 4.4 Employee Benefit

## Unit 5

### **Risk Management Applications**

(12 Hrs)

- 5.1 Risk Management for Automobile Owners
- 5.2 Risk Management for Home Owners
- 5.3 Social Insurance
  - 5.3.1 Old age, survivors, and disability insurance - Types of benefits, Problems and issues
  - 5.3.2 Group Life and Health insurance
  - 5.3.3 Group Life insurance plans
  - 5.3.4 Group medical insurance plans

## **BOOKS FOR STUDY**

**George E. Rejda, 2002, Principles of Risk Management and Insurance, Pearson Education, New Delhi.**

## **BOOKS FOR REFERENCE**

**Indian Institute of Banking and Finance, 2008, Risk Management, Macmillan India Ltd, New Delhi**

**James S. Trieschmann, Robert E. Hoyt and David W. Sommer, 2007, Risk Management and Insurance, Indian Edition, Thomson South-Western, New Delhi.**

**Mark S. Dorfman, Introduction to Risk Management and Insurance, 2005, Pearsons Prentice Hall, New Delhi.**

**Neelam C Gulati, 2007, Principles of Insurance Management, Excel Books, New Delhi.**

**Scott E. Harrington and Greg Niehaus, 2006, Risk Management and Insurance, Tata Mc Graw Hill Publishing Co. Ltd., New Delhi.**

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**M.Com. DEGREE**

**SYLLABUS**

**(Effective from the academic year 2011-2012)**

**MANAGERIAL ECONOMICS**

**CREDITS: 4**

**LTP: 4 0 0**

**CODE: 11CM/PE/ME14**

**TOTAL TEACHING HOURS: 52**

**OBJECTIVES OF THE COURSE**

- To provide a basic understanding of micro economic theory.
- To familiarize students with the economic concepts and principles used in decision making.
- To expose students to analytical tools for tackling basic managerial economic problems.

**Unit 1 (10 Hours)**

**Perspective of Managerial Economics**

- 1.1 Definition, scope and characteristics of managerial economics
- 1.2 Basic economic tools in managerial economics
- 1.3 Role and responsibilities of managerial economist

**Unit 2 (15 Hours)**

**Demand Analysis and Forecasting**

- 2.1 Demand determinants and demand distinctions
- 2.2 Elasticity of demand – concept and measurement of price elasticity of demand – income elasticity of demand – cross elasticity of demand.
- 2.3 Demand forecasting - objectives
- 2.4 Techniques of demand forecasting

**Unit 3 (20 Hours)**

**Productions and Cost Decisions**

- 3.1 Production function
- 3.2 Law of variable proportion proportions - law of returns to scale
- 3.3 Cost – output relationship – significance, cost analysis in the short run and long run
- 3.4 Economies and dis-economies of scale
- 3.5 Cost - benefit analysis

**Unit 4 (10 Hours)**

**Pricing Policies and Practices**

- 4.1 Pricing policies
- 4.2 Pricing methods
- 4.3 Specific pricing problems – dual pricing and differential pricing, transfer pricing, product line pricing

**Unit 5****(10 Hours)****Profit Management**

5.1 Nature of profit –theories, functions and profit policies

5.2 Profit planning and forecasting

**BOOKS FOR REFERENCE**

Baye, Michael, R, Managerial Economics and Business Strategy , 4<sup>th</sup> Edition, USA McGraw Hill Pub 2007.

Deana, Joel, Managerial Economics, Prentice Hall of India Pvt Ltd, 2003.

James,R. Mc Guigan, Moyer, Charles ,R. and Harris Fredrick, H.B Managerial Economics – Applications, Strategy AND Tactics , 8<sup>th</sup> ED, South western college Pub. House, 2007.

Mehta P.L, Business and Management Economics, New Delhi Sultan Chand and Sons 2004.

Peterson, Craig, H. and Chris, Lewis,W. Managerial Economics, New Delhi, Prentice Hall of India Pvt Ltd, 2008.

Varshney, R.L and Maheshwari K.L, Managerial Economics , NewDelhi , Sultan Chand and sons 2008.

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M.Com. DEGREE

SYLLABUS

(Effective from the academic year 2011-2012)

BUYER BEHAVIOUR

CREDITS: 4

LTP: 4 1 0

CODE: 11CM/PC/BB24

TOTAL TEACHING HOURS: 65

**OBJECTIVES**

- To understand the behavioral motives of buyers and the buying patterns
- To identify the variables that determine and constitute buyer – behaviour
- To create an awareness of the impact of consumer behaviour

**Unit 1 (10 Hours)**

**Introduction**

- 1.1 Nature, meaning and importance
- 1.2 Types of Buying Behaviour
- 1.3 Buyer behaviour model – Black box model

**Unit 2 (14 Hours)**

**Influence on buying decisions**

- 2.1 Cultural and social factors - social class, classification and characteristics of culture
- 2.2 Personal factors - age and life cycle stages
- 2.3 Consumers as decision makers – steps in decision making process

**Unit 3 (15 Hours)**

**Individual Determinants of consumer Behavior**

- 3.1 Perception and Learning – the process
- 3.2 Motivation – process and Maslow’s Theory application
- 3.3 Beliefs and Attitude – Formation of Attitude and Attitude Model (Tri Component Model)

**Unit 4 (13 Hours)**

**Personality and Self Concept**

- 4.1 Personality – Trait theory and Psychoanalytical theory (Freudian)
- 4.2 Life Style – VALS typology
- 4.3 Consumption and self concept – kinds of Self Image

**Unit 5 (13 Hours)**

**Group influences and Dynamics**

- 5.1 Functions of family – family life cycle, family conception roles
- 5.2 Group dynamics – Husband and wife conflict and consumer relevant groups



### 5.3 Reference groups – factors influencing reference groups and types

#### **BOOKS FOR REFERENCE**

Batra Saish K and Kazmi S H H , Consumer Behaviour - Text and Cases, New Delhi, Excel Books, 2004.

Jain P.C. and Bhatt, Monika , Consumer Behaviour in Indian Context, New Delhi, S. Chand & Co., 2003.

Kumar ,Ramesh S. ,Conceptual Issues in Consumer Behaviour , Singapore Pearson Education Pvt Ltd, 2003.

Loudon,David,L.and Albert,Della,Bitta,J.,Consumer Behaviour, New Delhi, Tata Mc Graw Hill , 2002.

Michael ,Solomon, R ., Consumer Behaviour , Singapore, Pearson Education Pvt Ltd, 2003.

Schiffman, G, Leon and Kanuk Leslie Lazar., Consumer Behaviour, 8th Edition, New Delhi, Prentice – Hall, Inc. 2004.

#### **QUESTION PAPER PATTERN**

The pattern of question paper for the End Semester for the course will be as follows:

The duration of the examination will be 3 hours.

The allotment of marks would be

Section A – Essay type answers (500 words)      5 x 8= 40 Marks  
(From a choice of 7)

Section C – Essay type answers (1200 words)    2 x 20 = 40 Marks  
(From a choice of 4)

#### **Continuous Assessment Tests**

There would be 2 CA tests and a third component which would comprise an assignment, objective test, etc.

There would be equal weightage of marks for the CA tests and the third component.

50% marks would be allotted for the CA test.

The duration of the CA tests would be 1½ hours.

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

**M.Com. DEGREE**

**SYLLABUS**  
**(Effective from the academic year 2011-2012)**

**FINANCIAL MANAGEMENT**

**CREDITS: 4**

**LTP:4 1 0**

**CODE: 11CM/PC/FM24**

**TOTAL TEACHING HOURS: 65**

**OBJECTIVES**

- To enable students to understand the conceptual framework of financial management.
- To familiarize students with the analytical techniques used in financial decision making.
- To encourage students to apply financial theory to solve real world business complexities.

**Unit 1 (15 Hours)**

**The Nature and Scope of financial management**

- 1.1 Definition, scope and functions of financial management.
- 1.2 Objectives of firm
  - 1.2.1 Profit maximization
  - 1.2.2 Wealth maximization
  - 1.2.3 Value maximization
- 1.3 Time value of money
  - 1.3.1 Compound interest and future values, present value of single cash flow and multiple -cash flow
  - 1.3.2 Annuities.

**Unit 2 (15 Hours)**

**Investment in long-term Assets**

- 2.1 Nature and types of investment decisions.
- 2.2 Relevant cash flows in capital budgeting
- 2.3 Investment evaluation criteria
  - 2.3.1 Non-discounted cash flow techniques
  - 2.3.2 Discounted cash flow techniques
- 2.4 Capital rationing and mutually exclusive projects.

**Unit 3 (15 Hours)**

**Capital Structure**

- 3.1 Designing capital structure.
  - 3.1.1 EBIT – EPS approach
  - 3.1.2 Valuation approach
  - 3.1.3 Cash flow approach

- 3.2 Practical consideration in determining capital structure
- 3.3 Optimal capital structure

**Unit 4 (10 Hours)**

**Cost of Capital**

- 4.1 Meaning, significance and concepts of cost of capital.
- 4.2 Cost of debt and preference shares.
- 4.3 Cost of equity and retained earnings.
- 4.4 Weighted average cost of capital.

**Unit 5 (10 Hours)**

**Operating, Financial and Combined leverages**

- 5.1 Meaning and significance of operating leverage
  - 5.1.1 Break-even analysis
  - 5.1.2 Measures of operating leverage.
- 5.2 Meaning and significance of financial leverage
  - 5.2.1 EBIT-EPS analysis
  - 5.2.2 Indifference point
  - 5.2.3 Measures of financial leverage
- 5.3 Combined leverage-total risk

**BOOKS FOR REFERENCE**

Chandra Prasana, Fundamentals of Financial Management, New Delhi, Tata McGraw Hill Pub. Co, 2002.

Chandra Prasana, Financial Management Theory and Practice, New Delhi, Tata McGraw Hill Pub. Co, 2008.

Khan .M.Y. and Jain.P.K, Theory and Problems in financial management, New Delhi, Tata McGraw Hill Pub., 2002.

Pandey I.M., Financial management, New Delhi, Vikas Pub. House Pvt Ltd, 2003.

Ravi M. Kishore, Financial Management Problems and Solutions, New Delhi, Taxmann Allied Services (P.)Ltd., 2006.

Rustagi R.P., Financial Management - Theory ,concepts and problems, New Delhi, Galgottia Pub. Co., 2001.

## **QUESTION PAPER PATTERN**

The pattern of question paper for the End Semester for the course will be as follows:

The duration of the examination will be 3 hours

The allotment of marks would be

Section A – short answers (max. 50 words) - 5 Questions theory and 5 Problems	10 x 2 = 20 Marks
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Section B – Problems	5 x 8 = 40 Marks (From a choice of 7)
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Section C – Problems	2 x 20 = 40 Marks (From a choice of 4)
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### **Continuous Assessment Tests**

There would be 2 CA tests and a third component which would comprise open book test, assignment, objective test, etc.

There would be equal weightage of marks for the CA tests and the third component.

50% marks would be allotted for the CA test.

The duration of the CA tests would be for 1½ hours

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

**M.Com. DEGREE**

**SYLLABUS**

**((Effective from the academic year 2011-2012))**

**HUMAN RESOURCE MANAGEMENT**

**CODE: 11CM/PC/HR24**

**CREDITS: 4**

**LTP: 410**

**TOTAL TEACHING HOURS: 65**

**OBJECTIVES**

- To provide a comprehensive knowledge on the concepts of Human Resource Management
- To familiarize the students with the contemporary features of Human Resources
- To develop core competency for working in a competitive Business environment

**Unit 1 (10 Hours)**

**Introduction**

- 1.1 Nature and scope of human resource management
- 1.2 Functions of human resource management - procurement, development, compensation, integration, maintenance

**Unit 2 (15 Hours)**

**Recruitment and Placement**

- 2.1 Human resource planning – objectives, importance and process
- 2.2 Job analysis – job description, job specification
- 2.3 Recruitment – need, importance, sources
- 2.4 Selection procedure
- 2.5 Orientation and placement

**Unit 3 (15 Hours)**

**Maintaining and Retaining Human Resource**

- 3.1 Job change- transfer – promotion
- 3.2 Absenteeism and labour turnover
- 3.3 Quality of work life – concepts and issues
- 3.4 Motivation – Theories of motivation – Maslow's, Herzberg, Porter & Lawler and Vroom's expectancy theory.

**Unit 4 (15 Hours)**

**Human Resource Development**

- 4.1 Human resource development – employee training
- 4.2 Employee counseling
- 4.3 Mentoring
- 4.4 Tools for improving managerial effectiveness – TQM, Quality circles, KAIZEN

## Unit 5

(10Hours)

### Challenges of Human Resource Management

- 5.1 Managing organizational, cultural and structural changes
- 5.2 Managing global human resource – The human resource challenges of international business
  - 5.2.1 The effect of inter-country differences on human resource management

### BOOKS FOR REFERENCE

Armstrong, Michael, A handbook of Human Resource Management, 11<sup>th</sup> edition U.K. Kogan page Ltd., 2009.

Aswathappa, K, Human Resource and Personnel Management, (Text and Cases), New Delhi, Tata Mc Graw Hill Pub.Co. Ltd., 2007.

Dessler Gary., Human Resource Management, New Delhi, Pearson Education (Singapore), Pvt. Ltd., 2010.

Flippo, Edwin B., Personnel Management, Singapore, Pearson Education Co, 2004.

Gupta C. B., Human Resource Management, New Delhi, Sultan Chand & Sons Ltd., 2008.

Khanka S.S., Human Resource Management, (Text and Cases), New Delhi, S. Chand & Co. Ltd. 2007.

Prasad L.M., Human Resource Management, New Delhi, Sultan Chand & Sons Ltd., 2007.

Price, Alan, Principles of Human Resource Management, U.K., Blackwell Pub. Inc., 2000.

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

## **QUESTION PAPER PATTERN**

The pattern of question paper for the End Semester for the course will be as follows:

The duration of the examination will be 3 hours.

The allotment of marks would be

Section A – Essay type answers (500 words)    5 x 8 = 40 Marks  
(From a choice of 7)

Section C – Essay type answers (1200 words) 2 x 20 = 40 Marks  
(From a choice of 4)

### **Continuous Assessment Tests**

There would be 2 CA tests and a third component which would comprise an assignment, objective test, etc.

There would be equal weightage of marks for the CA tests and the third component.

50% marks would be allotted for the CA test.

The duration of the CA tests would be 1 1/2 hours.

**STELLA MARISCOLLEGE (AUTONOMOUS), CHENNAI -600086**

**M.Com. DEGREE**

**SYLLABUS**  
**(Effective from the academic year 2011-2012)**

**RESEARCH METHODOLOGY**

**CREDITS: 4**

**LTP: 4 1 0**

**CODE: 11CM/PC/RM24**

**TOTAL TEACHING HOURS: 65**

**OBJECTIVES**

- To understand the fundamental concepts and tools of research.
- To familiarize the students with various approaches to research.
- To develop the skill in the preparation of project report.

**Unit 1 (15 Hours)**

**Research Methods and Techniques**

- 1.1 Meaning and scope of research
- 1.2 Approaches to research – historical, descriptive, case study and experimental approach
- 1.3 Research process
  - 1.3.1 Stages in research work
  - 1.3.2 Problem formulation
- 1.4 Research Design – need, features and concepts and types

**Unit 2 (9 Hours)**

**The Sample Design**

- 2.1 The need for samples
- 2.2 Selecting the sample – random and non-random methods
- 2.3 Designing and conducting a sample study
- 2.4 Sampling and non-sampling errors
- 2.5 Merits and demerits of sampling

**Unit 3 (8 Hours)**

**Measurement and Scaling Techniques**

- 3.1 Measurement in research
- 3.2 Measurement scales
- 3.3 Test of sound measurement
- 3.4 Types of scaling techniques

**Unit 4 (15 Hours)**

**Testing Hypotheses and Tests of Significance**

- 4.1 Sampling distribution – standard error – null hypothesis – type I and type II errors
- 4.2 Test of significance for large samples based on normal distribution
- 4.3 Test of significance for small samples based on ‘t’ and ‘F’ distributions



## Unit 5

(15 Hours)

### Non-Parametric Test and Analysis of Variance

- 5.1 Chi-square test
- 5.2 ANOVA- one way classification and two way classification
- 5.3 Analysis of variance – Latin square design
- 5.4 Report writing –layout of the research report

### BOOKS FOR REFERENCE

Aczel , Complete Business Statistics , New Delhi, Tata Mc Graw Hill Publishers, 2006.

Foster Jeremy T., Data Analysis using SPSS for Windows, New Delhi, Sage Publications India Pvt Ltd, 2000

Gupta S.P. , Statistical Methods, New Delhi,Sultan Chand and Sons, Pub, 2008

Gupta, Santhosh , Research Methodology and Statistical Techniques, New Delhi,Deep and Deep Publications .Pvt. 2003

Kothari C.R , Research Methodology- Methods and Techniques, New Delhi, New Age International Publishers, 2007

Pole Christopher and Lampard Richard , Practical Social Investigation – Qualitative and Quantitative Methods in Social Research, New Delhi, Pearson Education Pvt.Ltd, 2002

Sancheti D.C. and Kapoor V.K., Statistics, New Delhi, Sultan Chan and Sons , 2008

Singh Y.K, Bajpai Rb , Research Methodology, New Delhi, Aph Publishing Corporation. 2007

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

### QUESTION PAPER PATTERN

The pattern of question paper for the End Semester for the course will be as follows:

The duration of the examination will be 3 hours.

The allotment of marks would be

Section A – Essay type answers (500 words) 5 x 8= 40 Marks (From a choice of 7)

Section C – Essay type answers (1200 words) 2 x 20 = 40 Marks (From a choice of 4)

### Continuous Assessment Tests

There would be 2 CA tests and a third component which would comprise an assignment, objective test, etc.

There would be equal weightage of marks for the CA tests and the third component.

50% marks would be allotted for the CA test.

The duration of the CA tests would be 1½ hours.

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

**M.Com DEGREE**

**SYLLABUS**  
**(Effective from the academic year 2011-2012)**

**ESSENTIALS OF MARKETING**

**CREDITS: 4**

**LTP: 4 0 0**

**CODE: 11CM/PE/EM24**

**TOTAL TEACHING HOURS: 52**

**OBJECTIVE OF THE COURSE**

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

**Unit 1 (10 Hrs)**

**Understanding the concept of marketing: managing profitable customer relationships**

- 1.1 The concept of marketing
- 1.2 Designing a customer – driven marketing strategy
- 1.3 Building customer relationships and integrated marketing plan.

**Unit 2 (10 Hrs)**

**The marketing environment**

- 2.1 Company micro environment – company/ supplier/creditors/competitors
- 2.2 Company macro environment – demographic, economic, national, technological, cultural and social
- 2.3 Responding to marketing environment – applying concept of marketing

**Unit 3 (10 Hrs)**

**Product services and branding strategies**

- 3.1 Product concept – Product life cycle
- 3.2 New product development
- 3.3 Brand building strategy: service marketing

**Unit 4 (10 Hrs)**

**Price Determination and promotion**

- 4.1 Pricing Objectives
- 4.2 Factors to consider when setting a price
- 4.3 Promotional program – Purpose and tools of promotional mix

**Unit 5**

**(12 Hrs)**

**5.1 Marketing channels and supply chain management**

- 5.1.1 Nature and importance of marketing channels
- 5.1.2 Channel design decisions – retailing & wholesaling
- 5.1.3 Retailing & Wholesaling - Nature and classification

**5.2 Communicating customer value: integrated marketing communications**

- 5.2.1 Promotion mix
- 5.2.2 Integrated marketing communications
- 5.2.3 Communication process and elements

**BOOKS FOR REFERENCE**

John Wilmhurst, Fundamentals and Practice of Marketing, New Delhi, Viva Books Private Ltd , 2004.

Johansson J.K, Global Marketing 4<sup>th</sup> edition, New Delhi. Tata, McGraw Hill Publishing Company Ltd, 2007.

Keegan W. J, Global Marketing management, 7<sup>th</sup> edition, New Delhi, Prentice Hall of India Private Ltd, 2007.

Kotler Philip, Marketing Management, 13<sup>th</sup> Edition, New Delhi, Prentice Hall of India Pvt. Ltd. 2008.

Saxena Rajan. , Marketing Management, 3<sup>rd</sup> Edition, New Delhi, Tata McGraw Hill Pub. Co. Ltd, 2005.

Staton, William J. Etzel, Michael J. and Walker, Bruce J. , Fundamentals of Marketing, 10<sup>th</sup> Edition, New Delhi, McGraw Hill(International edition) Inc, 2004.

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

**QUESTION PAPER PATTERN**

The pattern of question paper for the End Semester for the course will be as follows:

The duration of the examination will be 3 hrs

End Semester Question paper Pattern:

Section A - short answers

5 x 8 = 40 Marks  
(from a choice of 8)

Section B - Essay type answers

3 x 20 = 60 Marks  
(from a choice of 5)

**Continuous Assessment Tests**

There would be 2 CA tests and a third component which would comprise open book test, assignment, objective test, etc.

There would be equal weightage of marks for the CA tests and the third component. 50% marks would be allotted for the CA test.

The duration of the CA tests would be for 1½ hrs.

**STELLAMARISCOLLEGE (AUTONOMOUS), CHENNAI – 600086**

**M.Com DEGREE**

**SYLLABUS  
(Effective from the academic year 2011-2012)**

**BUSINESS POLICIES**

**CODE: 11CM/PI/BP24**

**CREDITS: 3**

**OBJECTIVES**

- To offer an insight into the Business Policies.
- To highlight the changing perspective of business policies.

**Unit 1**

**Introduction**

- 1.1 Objectives, Principles and Characteristics of business
- 1.2 Business as social and economic system

**Unit 2**

**Social responsibility of business**

- 2.1 Social audit
- 2.2 Indian businessman and his changing image
- 2.3 Professionalization

**Unit 3**

**Business consumer relationship**

- 3.1 Consumer movement
- 3.2 Major consumer issues
- 3.3 Positive business response to consumerism

**Unit 4**

**Business policy**

- 4.1 Development and classification of business policies
- 4.2 Major business policies – personnel, product, pricing, distribution, promotional,  
And financial
- 4.3 Issues in normal conduct of business
- 4.4 Intellectual property rights

**Unit 5**

**Labour legislation**

- 5.1 Provisions relating to safety and health.
- 5.2 Workers' compensation, lay off and retrenchment

## **BOOKS FOR REFERENCE**

Francis Cherunilam, (2000), **Ed. Business Environment**, Himalaya Publishinging House, Mumbai.

Ghosh. P.K., and Kapoor, G.K., (1999), **Ed. Business Policy and Environment**, Sultan Chand & Sons, New Delhi.

Mamoria and Mamoria, (1999), **Ed. Business Planning and Policy**, Himalaya Publishing House, Mumbai.

Sankaran, S., (2000), **Ed. Business Environment**, Margam Publications, Chennai.

## **QUESTIONPAPER PATTERN**

The pattern of question paper for the End Semester for the course will be as follows:

The duration of the examination will be 3 hours.

The allotment of marks would be

Section A – Essay type answers (500 words)      5 x 8= 40 Marks  
(From a choice of 7)

Section C – Essay type answers (1200 words)      2 x 20 = 40 Marks  
(From a choice of 4)

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

**M.Com. DEGREE**

**SYLLABUS**

**(Effective from the academic year 2010 – 2011)**

**SOFT SKILLS**

**CODE : 11CM/PK/SS22**

**CREDITS : 2**

**L T P : 2 0 0**

**TOTAL TEACHING HOURS : 26**

**OBJECTIVES OF THE COURSE**

- To empower and create opportunities for self development
- To instill confidence and face challenges.

**Unit 1 (6 hrs)**

**Behavioural Traits**

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

**Unit 2 (5 hrs)**

**Team Work**

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

**Unit 3 (5 hrs)**

**Time Management**

- 3.1 Importance of time management
- 3.2 Planning and Prioritizing
- 3.3 Organizing skills
- 3.4 Action Plan
- 3.5 Experiential Learning – Based on activities

**Unit 4 (5 hrs)**

**Conflict Resolution**

- 4.1 Reasons for conflict
- 4.2 Consequences of conflict
- 4.3 Managing emotions

- 4.4 Methods of resolving conflicts
- 4.5 Experiential Learning – Based on activities

**Unit 5**

**(5 hrs)**

**Career Mapping**

- 5.1 Goal setting
- 5.2 Career Planning
- 5.3 Resume writing
- 5.4 Handling Interviews
- 5.5 Experiential Learning – Based on activities

**BOOKS FOR REFERENCE**

Khera, Shiv, (2002), **You Can Win**, Macmillan India Ltd., Delhi.

Mishra, Rajiv K., (2004), **Personality Development : Transform Yourself**, Rupa and Co., New Delhi.

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

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

**M.Com. DEGREE**

**SYLLABUS**  
**(Effective from the academic year 2011-12)**

**BUSINESS TAXATION**

**CODE: 11CM/PC/BT34**

**CREDITS: 4**

**L T P: 4 1 0**

**TOTAL TEACHING HOURS: 65**

**OBJECTIVES**

- To provide a broad conceptual framework for determining the tax liability for an individual.
- To expose students to the significance and constitutional provisions relevant to indirect tax laws.

**Unit 1**

**Introduction to income tax (5 Hours)**

- 1.1 Meaning of tax , concept of tax planning – tax evasion and tax planning
- 1.2 Basic concepts - Person, Assessee, Assessment year, Previous year, Finance Act and Total income.
- 1.3 Residential status and incidence of tax
- 1.4

**Unit 2**

**(15 Hours)**

**Computation of income for an Individual-I**

- 2.1 Computation of Salary income – Basis of charge, Allowances, Perquisites and Deductions.
- 2.2 Income from Immovable property
- 2.3 Profits and gains of Business and Profession – Basic concepts in computation of business and professional income.  
(Theoretical aspects and simple Problems)

**Unit 3**

**(15 Hours)**

**Computation of income for an Individual-I**

- 3.1 Capital Gains – Computation of Short- term and Long-term Capital gains (excluding exemptions)
- 3.2 Income from other sources
- 3.3 Set-off and carry forward of losses
- 3.4 Deductions  
(Theoretical aspects and simple Problems)



**Unit 4****(15 Hours)****Return of income and Assessment**

- 4.1 Basic concepts in assessment procedure – Filing of Returns, Permanent Account Number.
- 4.2 Types of assessment – Self assessment, Assessment in response to notice, Best judgment assessment .
- 4.3 Computation of tax liability
- 4.4 Income tax authorities – jurisdiction and powers.

**Unit 5****(15 Hours)****Introduction to Indirect Tax**

- 5.1 Concept of Indirect tax
- 5.2 Basic concept of Excise Duty – Meaning, levy, collection and exemptions from Excise duty.
- 5.3 Basic concepts of Customs Duty - Meaning, levy and exemptions from Customs Duty
- 5.4 Service Tax – Basic concepts and liability of Service Tax.

**BOOK FOR STUDY**

Gaur V.P. and Narang D.B., **Income Tax Law and Practice**, New Delhi, Kalyani Publishers, 2011-2012.

**BOOKS FOR REFERENCE**

Dinkar Pagare, Law and Practice of Income Tax, 2011-2012, Sultan Chand and Sons, New Delhi

Lal B.B., Income Tax Law and Practice, 2011-2012, Konark Publishers Limited, New Delhi

Manoharan T. N. Income Tax Law, Mumbai, 2011-2012 Snow White Publications

Mehrotra, H.C., Income Tax Law and Practicum, 2011-2012, Sahithya Bhavan Publications, Agra

Vinod K., Singhania, Taxman's Students Guide to Income Tax, 2011-2012 Taxman's Publications Pvt. Ltd., New Delhi

Vinod K., Singhania, Indirect tax, 2011-2012 , Taxman's Publications Pvt. Ltd., New Delhi

## **QUESTION PAPER PATTERN**

The pattern of question paper for the End Semester for the course will be as follows:

The duration of the examination will be 3 hours

End Semester Question paper Pattern :

Section A - ( 10 x2 =20 Marks )

Theory Questions – 5 and Problems – 5

Section B - ( 5 x 8 = 40 Marks )

Theory Questions -4 and Problems 4

Section C - ( 2 x 20 = 40 Marks )

Theory Questions -2 and Problems 2

### **Continuous Assessment Tests**

There would be 2 CA tests and a third component which would comprise open book test, assignment, objective test, etc.

There would be equal weightage of marks for the CA tests and the third component.

50% marks would be allotted for the CA test.

The duration of the CA tests would be for 1½ hrs.

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

**M.Com. DEGREE**

**SYLLABUS  
(Effective from the academic year 2011-2012)**

**CORPORATE ACCOUNTING AND RESTRUCTURE**

**CREDITS: 4**

**LTP: 4 1 0**

**CODE: 11CM/PC/CA34**

**TOTAL TEACHING HOURS: 65**

**OBJECTIVE OF THE COURSE**

- To acquaint students with various accounting treatments and formats.
- To enable students to acquire an in-depth knowledge in the preparation of financial statements.
- To familiarize the students with the accounting standards and disclosure norms as per the Companies Act.

**Unit 1 (15 Hrs)**

**Preparation of financial statements**

- 1.1 Legal requirements and contents of financial statements of a company
- 1.2 Preparation of financial statements of a company.

**Unit 2 (15 Hrs)**

**Accounting for corporate re-structuring**

- 2.1 Amalgamation in the nature of merger and in the nature of purchase (AS-14)- accounting treatment in the books of transferor and transferee companies
- 2.2 Alteration of share capital and internal re-construction - preparation of scheme of internal re-construction.

**Unit 3 (15 Hrs)**

**Accounting for groups**

- 3.1 Meaning of holding and subsidiary company – need for consolidated financial statement
- 3.2 Preparation of consolidated balance sheet – with one subsidiary companies.
- 3.3 Treatment of inter- company owing and holdings

**Unit 4 (10 Hrs)**

**Accounting for special entities**

- 4.1 Final accounts of banking companies.
- 4.2 Final accounts of insurance companies – Life Insurance & General Insurance

**Unit 5****(10 Hrs)****Valuation of shares and goodwill**

- 5.1 Meaning, Need & factors to be considered for valuing goodwill & shares
- 5.2 Methods of valuation of shares - Net assets, intrinsic value, yield method, Earning capacity, Fair value
- 5.3 Methods of valuation of Goodwill – Average profits, Capitalization of super profit method

**BOOKS FOR REFERENCE**

Gupta R.L. and Radhaswamy M., Advanced Accountancy, vol.2, New Delhi, Sultan Chand & Sons, 2008.

Jain S.P. and Narang K.L., Advanced Accountancy, vol.2, New Delhi, Kalyani Pub. House, 2007.

Maheshwari S.N, Corporate Accounting, 3<sup>rd</sup> edition, New Delhi. Vikas Pub. House, 2004.

Mukkerjee, A and Hanif, M, Modern Accountancy, New Delhi, Tata, McGraw Hill Publishing Company Ltd, 2002.

Shukla, M. C and Grewal T.S, and Gupta, Advanced Accountancy, New Delhi, S.Chand and Company Ltd, 2003.

Thusian, P. C, Accountancy for C.A. Intermediate Examination, New Delhi, Tata, McGraw Hill Publishing Company Ltd, 2007.

Tulsian P.C, Corporate Accounting, New Delhi, Tata McGraw Hill 2007.

**QUESTION PAPER PATTERN**

The pattern of question paper for the End Semester for the course will be as follows:

The duration of the examination will be 3 hours

The allotment of marks would be

Section A – short answers (max. 50 words) - 10 x 2 = 20 Marks  
5 Questions theory and 5 Problems

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

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

**Continuous Assessment Tests**

There would be 2 CA tests and a third component which would comprise open book test, assignment, objective test, etc.

There would be equal weightage of marks for the CA tests and the third component.

50% marks would be allotted for the CA test.

The duration of the CA tests would be for 1½ hours

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

**M.Com DEGREE**

**SYLLABUS  
(Effective from the academic year 2011-2012)**

**SERVICES MARKETING**

**CREDITS: 4**

**LTP: 4 1 0**

**CODE: 11CM/PC/SM34**

**TOTAL TEACHING HOURS: 65**

**OBJECTIVE**

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

**Unit 1 (10 Hours)**

**Introduction**

- 1.1 Global feature and services.
- 1.2 Marketing management for services – expanding the marketing mix
- 1.3 An integrated approach to services marketing – Servaqual model

**Unit 2 (15 Hours)**

**Managing demand and capacity**

- 2.1 Nature of demand and patterns of demand for services
- 2.2 Using marketing mix to manage demand
- 2.3 Balancing capacity to demand

**Unit 3 (15 Hours)**

**Positioning Service**

- 3.1 Creating a competitive positioning
- 3.2 Steps in developing a positioning strategy – mission, vision, strategic goals
- 3.3 The service gaps – quality gap, performance gap, delivery gap

**Unit 4 (15 Hours)**

**Managing the Service Encounter**

- 4.1 Designing the interactive process – Blue printing
- 4.2 Designing the physical environment
- 4.3 Roles of people in the process

**Unit 5**

**(10 Hours)**

**Customer Satisfaction**

- 5.1 Customer Expectation – Satisfaction process
- 5.2 Servaqual dimensions – Key drives of Quality - Bans of empowerment
- 5.3 Principles of Complaint management & Service recovery

**BOOKS FOR REFERENCE**

Andrey Gilmore., Service Marketing and Management, New Delhi Sage Pub. 2003.

Jha S.M., Services Marketing, Mumbai Himalaya Pub. House, 1998.

Lovelock, Christopher, H., Services Marketing, USA, Prentice Hall, 1996.

Promod, Batra. , Simple Ways to Manage your Service Customers, New Delhi Think Inc, 1996.

Rampal M.K. and Gupta S.L., Services Marketing Concepts, Application and cases, New Delhi, Galgotia Pub.Co. 2003.

Roland T. Rust, Anthony J, Zahovik, Timothy L. Keinigham, Services Marketing, 1<sup>st</sup> Edition, USA, Addison – Wesley Longman Inc, Publishers, 1999.

Shajahan S., Services Marketing Concepts, Practices and cases, Mumbai Himalaya Pub.House, 2001.

Sinha P.K Sahoo S.C , Services Marketing – Text and Readings, Mumbai Himalayan Pub, House, 1994.

**. QUESTION PAPER PATTERN**

The pattern of question paper for the End Semester for the course will be as follows:

The duration of the examination will be 3 hours.

The allotment of marks would be

Section A – Essay type answers (500 words)      5 x 8= 40 Marks  
(From a choice of 7)

Section C – Essay type answers (1200 words)      2 x 20 = 40 Marks  
(From a choice of 4)

**Continuous Assessment Tests**

There would be 2 CA tests and a third component which would comprise an assignment, objective test, etc.

There would be equal weightage of marks for the CA tests and the third component.

50% marks would be allotted for the CA test.

The duration of the CA tests would be 1 1/2 hours.

**STELLAMARISCOLLEGE (AUTONOMOUS), CHENNAI – 600 086**

**M.Com. DEGREE**

**SYLLABUS**

**(Effective from the academic year 2011 – 2012)**

**AUTOMATED ACCOUNTING PRACTICES**

**CODE:11CM/PE/AP34**

**CREDITS: 4**

**L T P: 4 0 0**

**TOTAL TEACHING HOURS: 52**

**OBJECTIVES OF THE COURSE**

- To develop a practical understanding of the concepts of accounting using Excel and Tally
- To understand the various evaluation techniques involved in decision making
- To understand the techniques used in financial statement analysis

**Unit 1**

**Introduction to Tally**

**(8 Hours)**

- 1.1 Company creation
- 1.2 Creating journals and ledger
- 1.3 Voucher types
- 1.4 Inventory master

**Unit 2**

**Financial Reports using Tally**

**(10 Hours)**

- 2.1 Trial Balance
- 2.2 Final accounts
- 2.3 Inventory Reports

**Unit 3**

**Techniques for Analyzing Financial Statement using Excel**

**(12 Hours)**

- 3.1. Inter firm comparison
- 3.2 Common size statements
- 3.3 Cash flow and Fund flow analysis

**Unit 4**

**Business Forecasting Techniques using Tally and Excel**

**(10 Hours)**

- 4.1 Ratio Analysis
- 4.2 Trend Analysis
  - 4.2.1 Method of least squares
- 4.3 Regression Analysis
  - 4.2.2. Preparation of projected financial statement

## Unit 5

(12 Hours)

### Business Evaluation Techniques Using Excel

- 5.1 Time value of money
- 5.2 Future and Present value of money
- 5.3 Future value and Present Value of annuity
- 5.4 Evaluation techniques using Pay Back, NPV and IRR methods

### BOOKS FOR REFERENCE

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

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

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

Nadhani A. K. and K.K. Nadhani 2005, 1<sup>st</sup> edition, **Implementing Tally 7.2**, BPB Publications, New Delhi.

Agarwal Namrata and Sanjay Kumar, 2002, 1<sup>st</sup> edition, **Financial Accounting on Computers using Tally**, Dreamtech Press India (P) Ltd, New Delhi

### QUESTION PAPER PATTERN

The pattern of question paper for the End Semester for the course will be as follows:

The marks will be divided between both theory and practical having both theory and practical components for the same exam.

The duration of the examination will be 3 hours – 1 hour theory and 2 hours practical.

The allotment of marks would be 40 marks for theory and 60 marks for practical

The theory exam would have the following pattern –

Section A – Objective questions 20 x 1 = 20 marks

Section B – Problems 4 x 5 = 20 marks

(From a choice of 7 Questions)

Practical Examination –

Section A - 6 x 5 = 30 marks

Section B - 2 x 15 = 30 marks

### Continuous Assessment Tests

There would be 2 CA tests and a third component which would comprise of objective test and problem solving.

The duration of the CA test would be 1½ hrs. – 30 minutes theory and 1 hour practical.

There would be equal weightage of marks for the CA tests and the third component.

50% marks would be allotted for the CA test.



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

**M.Com. DEGREE**

**SYLLABUS**

**(Effective from the academic year 2011-2012)**

**COMPUTER APPLICATIONS IN BUSINESS**

**CREDITS: 4**

**L T P: 4 0 0**

**CODE: 11CM/PE/CB34**

**TOTAL TEACHING HOURS: 52**

**OBJECTIVES**

- To provide a comprehensive knowledge on the various aspects related to computer applications.
- To familiarize students with the practical knowledge of analyzing and interpretation of data.
- To provide the benefits and risk of on-line marketing and to describe the development of electronic market space.

**Unit 1 (12 Hours)**

**Introduction to E-Commerce**

- 1.1 E- commerce consumer applications
- 1.2 E-Commerce strategies for service industries
- 1.3 Prospects of E-Commerce in India

**Unit 2 (12 Hours)**

**E-Marketing and E-Advertising**

- 2.1 Emergence of E-Marketing
- 2.2 Online shopping – i-store, i-suppliers, i-customers
- 2.3 Internet as a competitive advertising – i-advertisement, e-strategy
- 2.4 Internet banking – electronic payment system

**Unit 3 (13 Hours)**

**Data Analysis with Excel**

- 3.1 Statistical analysis – mean, standard deviation, variance
- 3.2 Statistical methods of forecasting – time series analysis
- 3.2 Statistical analysis – correlation, regression
- 3.3 Analysis and interpretation of data – chi square test, small sample t- test, one way ANOVA and two-way ANOVA

**Unit 4 (13 Hours)**

**Data Analysis with SPSS**

- 4.1 Analysis of data using SPSS - mean median mode, standard deviation and variance
- 4.3 Statistical analysis - correlation, regression
- 4.4 Analysis and interpretation of data – chi square test, small sample t- test, one way ANOVA and two-way ANOVA

**Unit 5**  
**Tally**

**(15 Hours)**

- 5.1 Tally – creation of a company, alteration and deletion of a company
- 5.2 Creation of account groups - liabilities and assets
- 5.3 Creation of ledgers- alteration and deletion of account master records
- 5.4 Accounts voucher – voucher types and modifications
- 5.5 Preparation of trial balance and cash book
- 5.6 Preparation of Final Accounts – profit and loss statement and balance sheet

**BOOKS FOR REFERENCE**

Andy Field, Discovering Statistics Using SPSS, New Delhi, Sage publications, 2006.

Foster Jeremy T , Data Analysis using SPSS for windows – Beginners guide, New Delhi, Sage Publications India Pvt Ltd, 2000.

Jefrey F. Rayport & Bernaud J.Jaworski, Introduction to E-Commerce TMH 2003.

Judy 9. Pankaj S., E-Commerce, Excel Publishers 2005.

Mayes, Timothy Runners up and Shank, Todd M, Financial Analysis with Ms excel, USA, Harcourt Brace College Pub, 2000.

Murthy C.S.V, E-commerce- concepts, Models and strategies, Mumbai, Himalaya Publishing house, 2003.

Nadhani A.K, Nadhani K.K, Implementing Tally 9 and 8.1 , New Delhi, BPB Publications,2009 .

Smith P.R. and Dave Chaffey, e- marketing excellence- The Heart of Business, Butteworth Heinemann. 2003.

Strauss, Adel El-Ansary, Raymond Frost, E-marketing, New Jersy, Prentice Hall, 2003.

## **QUESTION PAPER PATTERN**

The pattern of question paper for the End Semester for the course will be as follows:

The marks will be divided between both theory and practical having both theory and practical components for the same exam.

The duration of the examination will be 3 hours – 1 hour theory and 2 hours practical.

The allotment of marks would be 40 marks for theory and 60 marks for practical

The theory exam would have the following pattern –

Section A – Objective questions 20 x 1 = 20 marks

Section B – Problems 4 x 5 = 20 marks

(From a choice of 7 Questions)

Practical Examination –

Section A - 6 x 5 = 30 marks

Section B - 2 x 15 = 30 marks

### **Continuous Assessment Tests**

There would be 2 CA tests and a third component which would comprise of objective test and problem solving.

The duration of the CA test would be 1½ hrs. – 30 minutes theory and 1 hour practical.

There would be equal weightage of marks for the CA tests and the third component.

50% marks would be allotted for the CA test.

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

**M.Com. DEGREE**

**SYLLABUS**

(Effective from the academic year 2011 – 2012)

**HUMAN RESOURCE MANAGEMENT**

**CODE: 11CM/PE/HR34**

**CREDITS: 4**

**L T P: 4 0 0**

**TOTAL TEACHING HOURS: 52**

**OBJECTIVES**

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

**Unit 1 (10 Hrs)**

**Introduction**

- 1.1 Significance and objectives of HRM
- 1.2 Functions and Scope of HRM.

**Unit 2 (10 Hrs)**

**Procurement**

HR Planning

- 2.1 Objectives and Process of manpower planning.
- 2.2 External Staffing – Job Recruitment (Sources), Selection (Procedure), Job Analysis, Job Evaluation

**Unit 3 (10 Hrs)**

**Internal Staffing and Development**

- 3.1 Training – Employee and executive development programme
- 3.2 Performance appraisal - methods
- 3.3 Promotion – factors, basis of promotion – Seniority Vs Merit

**Unit 4 (10 Hrs)**

**Compensation**

- 4.1 Determination of wages and salary – factors
- 4.2 Incentive – financial, non financial and fringe benefits

**Unit 5 (12 Hrs)**

**Ethical issues in HRM**

- 5.1 Ethics- nature and scope
- 5.2 HR ethical issues
- 5.3 Managing ethics

## **BOOKS FOR STUDY**

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

## **BOOKS FOR REFERENCE**

Flippo V. Edwin, Personnel Management, New Delhi, Mc Graw Hill International Relations, 2004.

Gupta C.B., Human Resource Management, New Delhi, Sultan Chand and Sons, 2007.

Khanka S.S., 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.

## **QUESTION PAPER PATTERN**

The pattern of question paper for the End Semester for the course will be as follows:

The duration of the examination will be 3 hrs

End Semester Question paper Pattern:

Section A - short answers

5 x 8 = 40 Marks  
(from a choice of 8)

Section B - Essay type answers

3 x 20 = 60 Marks  
(from a choice of 5)

## **Continuous Assessment Tests**

There would be 2 CA tests and a third component which would comprise open book test, assignment, objective test, etc.

There would be equal weightage of marks for the CA tests and the third component. 50% marks would be allotted for the CA test.

The duration of the CA tests would be for 1½ hrs.

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

**M.Com. DEGREE**

**SYLLABUS**

**(Effective from the academic year 2011 – 2012)**

**SUMMER INTERNSHIP**

**CODE: 11CM/PN/SI32**

**CREDITS : 2**

**OBJECTIVES OF THE INTERNSHIP**

- To acquire the knowledge of the work culture in the corporate sector.
- To gain practical experience about the functioning of the organization
- To nurture a positive attitude to work in private and public sectors
- To provide a hands-on work experience and to learn the importance of documentation, time management and report writing
- To inculcate self-confidence, work ethics and professionalism.

**SUMMER INTERNSHIP:**

1. The internship will commence during the summer – months of May and June
2. Before the commencement of the internship the students will be briefed about their internship requirements to be fulfilled.
3. Every student will have to put in 75 hours of work experience and maintain a log book of the same.

**The evaluation of the internship will be done as follows:**

- Evaluation will be based on
  - Maintenance of log book      10 marks
  - oral presentation              15 marks
  - Detailed Report                25 marks

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

**M.Com. DEGREE**

**SYLLABUS**

**(Effective from the academic year 2011-2012)**

**ACCOUNTING FOR MANAGERIAL DECISIONS**

**CREDITS: 4**

**LTP: 4 1 0**

**CODE: 11CM/PC/AM44**

**TOTAL TEACHING HOURS: 65**

**OBJECTIVES**

- To encourage students to use and analyze decision making techniques.
- To enable students to evaluate the assumptions, behavioral implications and qualitative factors in decision making.
- To enhance the knowledge on performance evaluation of firms.

**Unit 1 (15 Hours)**

**Marginal Costing**

1.1 Marginal costing and absorption costing – analysis and comparison

1.1.1 Application of marginal costing techniques in decision making

1.1.2 Cost volume profit analysis – applications and limitations

1.1.3 Break even analysis

**Unit 2 (15 Hours)**

**Standard costing and variance analysis**

2.1 Unit standards – types of standards – need

2.2 Standard products costs - variance analysis – material, labor, overheads and sales variances

2.3 Accounting for variances

**Unit 3 (10 Hours)**

**Budgeting**

3.1 Meaning, role and objectives of budgeting

3.2 Types of budgets

3.3 Zero based budget

3.4 Performance budgeting – requisites and steps in implementation

**Unit 4 (15 Hours)**

**Performance Evaluation**

4.1 Financial statement analysis - I

4.1.1 Ratio analysis

4.1.2 Component percentages

4.2 Financial statement analysis – II

4.2.1 Fund flow Analysis

4.2.2 Cash Flow Analysis

**Unit 5 (10 Hours)**

**Network Analysis**

5.1 Meaning and methods

5.2 Calculation of EST, EFT, LST, LFT, Free Float, Total Float

- 5.3 PERT & CPM
- 5.4 Calculation of expected duration and variance
- 5.5 Calculation of Probability

## **BOOKS FOR REFERENCE**

- Hansen and Mowen, Management Accounting, USA, South-Western College Pub., 1994.
- Hornngren, Charles, T., Sundem, Gary L. and Stratton, William O , Management Accounting, New Delhi ,Prentice Hall of India, 1999.
- Lal, Jawahar, Managerial Accounting, Mumbai, Himalaya Publishing House, 1996.
- Maheswari S. N., Management Accounting, New Delhi ,Sultan Chand and Sons, 2003.
- Mayes, Timothy, Runners up and Shank, Todd M. , Financial Analysis with Ms Excel, USA, Harcourt Brace College Pub., 1996.
- Mohan, Man and Goyal, S. N., Management Accounting, Agra, Sahitya Bhawan, , 1993.
- Reddy T.S. and Reddy, Hari Prasad. Y., Management Accounting, Chennai, Margham Pub., 2000.
- Ronald, Hilton, L., Managerial Accounting, New Delhi , Tata McGraw Hill Pub., 2002.
- Sharma, R. K. and Gupta, Management Accounting, New Delhi ,Kalyani Pub., 1999.

## **QUESTION PAPER PATTERN**

The pattern of question paper for the End Semester for the course will be as follows:  
 The duration of the examination will be 3 hours  
 The allotment of marks would be

Section A – short answers (max. 50 words) - 5 Questions theory and 5 Problems	10 x 2 = 20 Marks
Section B – Problems	5 x 8 = 40 Marks (From a choice of 7)
Section C – Problems	2 x 20 =40 Marks (From a choice of 4)

### **Continuous Assessment Tests**

There would be 2 CA tests and a third component which would comprise open book test, assignment, objective test, etc.

There would be equal weightage of marks for the CA tests and the third component.

50% marks would be allotted for the CA test.

The duration of the CA tests would be for 1½ hours



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

**M.Com. DEGREE**

**SYLLABUS**

**(Effective from the academic year 2011 – 2012)**

**DISSERTATION**

**CODE: 11CM/PC/DS44**

**OBJECTIVES**

- To appreciate the significance and the need for academic research
- To enable students to carry out research in related areas of Commerce
- To provide scope to further the students research capabilities and analytical skills.

**RESEARCH WORK**

- At the beginning of the fourth semester the student is expected to decide the research topic
- Topics will be approved by the Department based on the viability of the topic
- The Student at the end of the proposal writing class will submit the research proposal for approval
- Based on the research topic the student will be allotted a supervisor
- There will be a periodical assessment of the Research work by the supervisor
- Deadlines for the submission of chapters will be notified to the student
- Every student must adhere to the Research guidelines of the department.
- After the completion of the Dissertation the student will have to appear for a viva-voce (Thesis-75 marks & Viva Voce-25 marks)

**STELLAMARISCOLLEGE (AUTONOMOUS), CHENNAI 600 086**

**M.Com. DEGREE**

**SYLLABUS**

(Effective from the academic year 2011 - 2012)

**ENTREPRENEURIAL DEVELOPMENT**

**CREDITS : 4**

**L T D : 4 1 0**

**CODE:11CM/PC/ED44**

**TOTAL TEACHING HOURS :65**

**OBJECTIVES**

- To provide comprehensive knowledge on the various aspects related to entrepreneurial development
- To familiarize the students with the practical knowledge of establishing a business venture
- To encourage students to set up business units.

**Unit 1**

**(10 Hours)**

**Introduction**

- 1.1 Concepts of entrepreneurship development
- 1.2 Evolution of the concept of entrepreneur
- 1.3 Entrepreneur vs Intrapreneur, Entrepreneur vs Entrepreneurship, Entrepreneur vs Manager
- 1.4 Role of entrepreneur in Indian economy and developing economies with reference to self-employment development
- 1.5 Entrepreneurial culture

**Unit 2**

**(10 Hours)**

**Creating Entrepreneurial Venture**

- 2.1 Business planning process
- 2.2 Environmental analysis -- search and scanning
- 2.3 Identifying problems and opportunities
- 2.4 Defining business idea

**Unit 3**

**(12 Hours)**

**Project Management**

- 3.1 Project formulation and evaluation
- 3.2 Estimating financial funds requirement -- schemes offered by commercial banks and financial institutions such as IDBI, ICICI, SIDBI and SFCs
- 3.3 Venture capital funding

**Unit 4**

**(10 Hours)**

**Entrepreneurship Development and Government**

- 4.1 Role of Central and State Governments in promoting Entrepreneurship -- Incentives, Subsidies and Grants -- Export

Oriented Units -- Fiscal and Tax Concessions  
4.2 Role of Agencies in assisting Entrepreneurship Development:  
District Industries Centers (DICs), Small Industries Service  
Institute (SISI), Entrepreneurship Development Institute of India  
(EDII)

**Unit 5 (10 Hours)**

**Women Entrepreneurs**

- 5.1 Role of Women Entrepreneurs
- 5.2 Reasons for low number of women entrepreneurs
- 5.3 Problems faced by Women Entrepreneurs and their prospects

**BOOKS FOR REFERENCE**

- Balu V. Entrepreneurial Development, Sri Venkateswara Publications 1998,  
Dutta.B, Entrepreneurial Development, New Delhi, Excel Books 2008  
Gupta, C.B., Entrepreneurial Development, New Delhi, Sultan Chand and Sons, 2000  
Khanka .S, Entrepreneurial Development, New Delhi, S.Chand & Co 2008  
Munish Vohra, Entrepreneurial Development, Anmol Publications 2006  
Sunil Gupta, Entrepreneurial Development, Hyderabad ICFAI Press, 2004  
Vasant Desai, Dynamics of Entrepreneurship Development, Himalaya Publishing  
House, 2000

**QUESTIONPAPER PATTERN**

The pattern of question paper for the End Semester for the course will be as follows:

The duration of the examination will be 3 hours.

The allotment of marks would be

Section A – Essay type answers (500 words) 5 x 8 = 40 Marks (From a choice of 7)

Section C – Essay type answers (1200 words) 2 x 20 = 40 Marks (From a choice of 4)

**Continuous Assessment Tests**

There would be 2 CA tests and a third component which would comprise an assignment, objective test, etc.

There would be equal weightage of marks for the CA tests and the third component.

50% marks would be allotted for the CA test.

The duration of the CA tests would be 1½ hours.

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

**M.Com. DEGREE**

**SYLLABUS**  
**(Effective from the academic year 2011-2012)**

**TRAINING AND DEVELOPMENT**

**CREDITS: 4**

**LTP: 4 0 0**

**CODE: 11CM/PC/TD44**

**TOTAL TEACHING HOURS: 52**

**OBJECTIVES**

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

**Unit 1 (10 Hours)**

**Introduction to Training and development**

- 1.1 Definition of HRD – objective and principle of HRD
- 1.2 Need for training and development
- 1.3 Difference between training and development
- 1.4 Challenges in training

**Unit 2 (10 Hours)**

**Pre-requisites to Effective Training**

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

**Unit 3 (10 Hours)**

**Designing a Training Programme**

- 3.1 Need analysis – meaning and significance of need analysis
- 3.2 Types of need analysis, components of need analysis
- 3.3 Design and development of training

**Unit 4 (10 Hours)**

**Training Methods and techniques – OJT, Executive Development Programme**

- 4.1 Training aids – meaning and significance
- 4.2 Types of training aids.

**Unit 5 (12 Hours)**

**Training Implementation**

- 5.1 Implementation – meaning and significance of training implementation
- 5.2 Approaches to training implementation

### 5.3 Training evaluation – need and significance, concept of return on investment.

#### **BOOKS FOR REFERENCE**

- Blanchard Nick P., James W. Thacka, Effective Training, Systems, Strategies & Policies 2<sup>nd</sup> edition , New Delhi, Prentice Hall of India, 2005.
- Kumar KBS, Training and Development: Country Experience, ICFAI University Press. 2007.
- Lynton P Rolf, Training for Development, New Delhi ,Vistaar Publishers, 2005.
- Noe, Employee Training and Development, New Delhi, Tata Mc Graw Hill Publishing Company 2008.
- Paul Donovan, The training need analysis, Research Press Business Books 2007.
- Raj Aparna, Human Resource Management – Training theory and practice, New Delhi, Kalyani Publishers, 2005.
- Srinivas Kandula R., Strategic Human Resource Development, New Delhi, Prentice Hall of India, 2001.
- Udai Pareek, Training Instruments in HRD, 2<sup>nd</sup> edition, New Delhi, Tata McGraw Hill, 2002.
- Vasudeva, Training and Development, Common wealth Publishers, 2002
- Vohra Munish, Management Training and Development, New Delhi, Anmol Publications Pvt. Ltd., 2006.

#### **QUESTION PAPER PATTERN**

The pattern of question paper for the End Semester for the course will be as follows:

The duration of the examination will be 3 hours.

The allotment of marks would be

- Section A – Essay type answers (500 words)      5 x 8= 40 Marks  
(From a choice of 7)
- Section C – Essay type answers (1200 words)      2 x 20 = 40 Marks  
(From a choice of 4)

#### **Continuous Assessment Tests**

There would be 2 CA tests and a third component which would comprise an assignment, objective test, etc.

There would be equal weightage of marks for the CA tests and the third component.

50% marks would be allotted for the CA test.

The duration of the CA tests would be 1 1/2 hours.

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

**M.Com DEGREE**

**SYLLABUS**

**(Effective from the academic year 2011-2012)**

**ADVERTISING**

**CREDITS: 4**

**LTP: 4 0 0**

**CODE: 11CM/PE/AD44**

**TOTAL TEACHING HOURS: 52**

**OBJECTIVE OF THE COURSE**

- To offer an insight into the creative strategies of advertising.
- To highlight the changing perspective of advertising.
- To appreciate the growing demand and challenges of the promotional aspects of advertising.

**Unit 1 (10 hrs)**

**The Field of Advertising**

- 1.1 Role of advertising
- 1.2 Advertising as a promotional tool

**Unit 2 (10 hrs)**

**Creative Strategy**

- 2.1 Ad copy – meaning and types of copy form
- 2.2 Ad designing – creation of an ad copy
- 2.3 Layout – structure and qualities

**Unit 3 (10 hrs)**

**Advertising Media**

- 3.1 Types of media – indoor, outdoor and electronic
- 3.2 Media choice criteria

**Unit 4 (10 hrs)**

**Planning and Executing Ad campaign**

- 4.1 Preparation of campaign – stages
- 4.2 Ad Budgeting - Types

**Unit 5 (12 hrs)**

**Evaluation of Advertising**

- 5.1 Measures to study effectiveness
- 5.2 Ethics in advertising

## **BOOKS FOR REFERENCE**

Ajanta .E.Chakravarty, Advertising, New Delhi, Rupa and Co Pvt. Ltd, 2003.

Belch Advertising and Promotion, New Delhi, Tata McGraw HillPublishing House, 2008.

Bovee, John, Courtland, L.George, Dovel, P and Wood, Marian Burk, Advertising Excellence, New Delhi Tata McGraw Hill Inc, 1995

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

Jaishree Jethwaney, Shruti Jain, Advertising Management, New Delhi, Oxford University Press, 2006.

Kenneth E. Clow & Donald E. Baack, Integrated Advertising, Promotion & Marketing Communication, New Delhi Prentice Hall of India Pvt, Ltd 2003

Sabyasachi Chatterjee, Media and Advertising Management : New Trends, New Delhi, ICFAI University Press 2007

Wells,Advertising Principles and Practice, 7<sup>th</sup> edition, New Delhi, Prentice Hall of India, 2007.

Donald W. Jugenheimer., Larry D Kelly, Advertising Management, New Delhi, Segment Books.

Leo Bogart, Strategies in Advertising, USA., MTC Publishing Group.

## **QUESTION PAPER PATTERN**

The pattern of question paper for the End Semester for the course will be as follows:

The duration of the examination will be 3 hrs

End Semester Question paper Pattern:

Section A - short answers

5 x 8 = 40 Marks  
(from a choice of 8)

Section B - Essay type answers

3 x 20 = 60 Marks  
(from a choice of 5)

### **Continuous Assessment Tests**

There would be 2 CA tests and a third component which would comprise open book test, assignment, objective test, etc.

There would be equal weightage of marks for the CA tests and the third component. 50% marks would be allotted for the CA test.

The duration of the CA tests would be for 1½ hrs.

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

**M.Com DEGREE**

**SYLLABUS**

(Effective from the academic year 2011-2012)

**RETAIL MANAGEMENT**

**CODE:11CM/PE/RT44**

**CREDITS : 4**

**L T P : 4 0 0**

**TOTAL TEACHING HOURS : 52**

**OBJECTIVE OF THE COURSE**

- To create an awareness of the growing influence of the world of retailing in today's business.
- To enable the students to understand the practical aspects of retail management and store location.
- To expose the student to the Indian retail scenario.

**Unit 1 (8 hours)**

**An Overview of Strategic Retail Management**

- 1.1 Retailing – Definition and frame work of Retailing
- 1.2 Building and sustaining relationships in Retailing  
– Customer Relations and Channel relations
- 1.3 Theories of Retailing – Wheel of Retailing and life cycle theory

**Unit 2 (12 hours)**

**Strategic Planning in Retailing**

- 2.1 Site planning and Store location
- 2.2 Planning a Retail Strategy – Controllable and Uncontrollable Variables
- 2.3 Retail Institutions – Ownership and Store based Strategy Mix

**Unit 3 (10 hours)**

**Managing a Retail Business**

- 3.1 Setting up a Retail Organization – Retail tasks
- 3.2 Organizational Patterns in Retailing
- 3.3 Human Resource management in Retailing  
– Environment and HR process of Retailing

**Unit 4 (12 hours)**

**Merchandise Management and Pricing**

- 4.1 Role of a merchandiser
- 4.2 Steps in implementing merchandise plans
- 4.3 Retail price strategy – Factors affecting a Retail Price



**Unit 5**

**(10 hours)**

**Communications with the Customers**

5.1 Identifying and understanding consumers

5.2 Information gathering and processing in Retailing

5.3 Promotional strategy – Retail Image – Elements in a Retail promotion mix

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