

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086

B.Com. DEGREE : Corporate Secretaryship

COURSES OF STUDY

(Effective from the academic year 2011- 2012)

CHOICE BASED CREDIT SYSTEM

Subject Code	Title of Course	Credits	Total Hours			Exam Hours	Marks		
			Lecture Hours (L)	Tutorial Hours (T)	Practical Hours (P)		Continuous Assessment	End Semester	Maximum
Semester - I									
11CM/MC/FA14	Financial Accounting	4	4	1	0	3	50	50	100
11CM/MC/MG14	Marketing	4	4	1	0	3	50	50	100
11CM/GC/ES12	Environmental Studies	2	2	0	0	-	50	-	100
Semester - II									
11CM/MC/CT24	Cost Accounting	4	4	1	0	3	50	50	100
11CM/MC/BM24	Business Management	4	4	1	0	3	50	50	100
11CM/SA/CH22	Care of the Differently Challenged	2	2	0	0		50		100
Semester - III									
11CM/MC/BL34	Business Law	4	4	1	0	3	50	50	100
11CM/MC/BS34	Banking Services	4	4	1	0	3	50	50	100
11CM/MC/MA34	Management Accounting	4	4	1	0	3	50	50	100
11CM/MC/HR34	Human Resource Management	4	4	1	0	3	50	50	100
Semester - IV									
11CM/MC/SP44	Secretarial Practice	4	4	1	0	3	50	50	100
11CM/MC/FM44	Financial Management	4	4	1	0	3	50	50	100
11CM/MC/FS44	Financial Services	4	4	1	0	3	50	50	100
11CM/AC/SB44	Business Statistics	4	4	1	0	3	50	50	100
11CM/ME/AD43	Advertising	3	3	1	0	3	50	50	100
OR									
11CM/ME/BE43	Business Environment	3	3	1	0	3	50	50	100
OR									
11CM/ME/IR43	Industrial Relations	3	3	1	0	3	50	50	100
Semester - V									
11CM/MC/CL54	Company Law	4	4	1	0	3	50	50	100
11CM/MC/CA54	Corporate Accounting	4	4	1	0	3	50	50	100
11CM/MC/CS54	Corporate Social Responsibility	4	4	1	0	3	50	50	100
11CM/MC/FK54	Financial Markets	4	4	1	0	3	50	50	100
11CM/ME/CR53	Customer Relationship Management	3	3	1	0	3	50	50	100
OR									
11CM/ME/ED53	Entrepreneurial Development	3	3	1	0	3	50	50	100
OR									
11CM/ME/IS53	Insurance and Risk Management	3	3	1	0	3	50	50	100

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			Lecture Hours (L)	Tutorial Hours (T)	Practical Hours (P)		Continuous Assessment	End Semester	Maximum
Semester - VI									
11CM/MC/BC64	Business Communication	4	4	1	0	3	50	50	100
11CM/MC/AG64	Auditing	4	4	1	0	3	50	50	100
11CM/MC/BT64	Business Taxation	4	4	1	0	3	50	50	100
11CM/MC/IT64	Institutional Training (Project)	4	4	1	0	3	50	50	100
General Elective Courses									
11CM/GE/BL32	Business Leadership	2	2	0	0	-	50	-	100
11CM/GE/HM44	Human Resource Management	4	4	0	0	3	50	50	100
11CM/GE/SM44	Salesmanship	4	4	0	0	3	50	50	100
11CM/GE/CA44	Contemporary Advertising	4	4	0	0	3	50	50	100
Independent Elective Courses									
11CM/UI/EC23	Principles of E-Commerce	3	-	-	-	3	-	50	100
11CM/UI/BV23	Essentials for a Business Venture	3	-	-	-	3	-	50	100

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B.A. / B.Sc. / B.Com / B.C.A. / B.V.A. / B.S.W. DEGREE

SYLLABUS

(Effective from the Academic Year 2011 – 2012)

ENVIRONMENTAL STUDIES

CODE : 11CM/GC/ES 12

CREDIT : 2

L T P : 2 0 0

TOTAL TEACHING HOUR : 26

OBJECTIVES OF THE COURSE

- To create an awareness about Current environmental issues
- To educate the students about conservation and management of natural resources
- To make the students ecosensitive and ecofriendly.

Unit 1 (6 Hrs)

Introduction

- 1.1 Components of the environment – Classification and characteristics of resources – Renewable and non – renewable resources
- 1.2 Need for Public awareness in conservation of natural resources
- 1.3 Energy Flow in ecosystems – aquatic and terrestrial – food chain and food web.

Unit 2 (10 Hrs)

Pollution and Socio Economic Aspects of the Environment

- 2.1. Types of pollution – Air, Water, Solid Waste, Noise
- 2.2. Problems - green house effect – depletion of the ozone layer – climate change
- 2.3. Bio diversity - Definition - Loss of bio diversity – Threats to biodiversity and Conservation of biodiversity.
- 2.4. Human behaviour: - Population – urbanization – poverty (as cause and result of pollution and degradation)
- 2.5. Technology: - Agriculture and industry – deforestation. Use, Misuse and Abuse of the resources
- 2.6. Effects and consequences of environmental problems.

Unit 3 (10 Hrs)

Sustainable Development, Remedies and Policy Implications

- 3.1 Environmental disasters natural and human made – Bhopal gas Tragedy – Chernobyl Accident – Fukushima Nuclear Crisis - Gulf War – Love Canal Episode – Tsunami – Volcanic eruptions.

- 3.2 Methods evolved to measure and check environmental degradation and pollution – carbon footprint, carbon credit, ecological footprint, and ecological shadow.
- 3.3 Environmental movements in India – Chipko movement, Narmada bachao Andolan, Sethu Samudram Project
- 3.4 Environmental Acts – Policy measures with respect to India.
- 3.5 International environmental agreement – Stockholm Conference – Montreal protocol – RIO Meet – Kyoto Conference – UN conference on Climate change (Copenhagen)

Field visit

Eco initiatives at the campus : Garbage segregation and Vermicomposting – Graywater recycling – Rainwater harvesting – Solar powered lights – Bio diversity.

TEXT BOOK

Bharucha, E., Textbook of Environmental Studies, (1st edition), Hyderabad, Universities Press, 2005.

BOOKS FOR REFERENCE

Ignacimuthu, S. Environmental Awareness and Protection, New Delhi., Phoenic Publishing House, 1997.

Jadhav, H and V. M. Bhosale. Environmental Protection and Laws, New Delhi, Himalaya Publication House, 1995.

Odum, E.P. Fundamentals of Ecology, W.B. Sauders Co., U.S.A. 1971.

Mies, M. and V. Shiva. Ecofeminism, London. Zed Books, 1989.

Singh, H.R., Environmental Biology, (1st edition), New Delhi, S.Chand and Co., Ltd., 2005.

PATTERN OF EVALUATION (Totally Internal)

CONTINUOUS ASSESSMENT (CA): One Hour Test – 25 Marks
One Component – 25 Marks

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086

B.Com. DEGREE – Corporate Secretaryship

SYLLABUS

(Effective from the academic year 2011 – 2012)

FINANCIAL ACCOUNTING

CODE: 11CM/MC/FA14

CREDITS: 4

L T P: 4 1 0

TOTAL TEACHING HOURS: 65

OBJECTIVES

- To provide a comprehensive understanding of the accepted principles of accounting in business.
- To provide an exposure to the computer based accounting package.

Unit 1

Single Entry system of accounting (10 Hours)

- 1.1 Features, Limitations and difference between double entry and single entry systems
- 1.2 Ascertainment of profit under Net worth method
- 1.3 Ascertainment of profit under conversion method (simple problems)

Unit 2

Final accounts (15 Hours)

- 2.1 Preparation of Final accounts with adjustments – (Interest on capital and Drawings, loss of stock by fire, goods sold on sale or return basis, free Samples, Goods drawn for personal use, outstanding and prepaid expenses and incomes, Bad debts and provision for bad debts and discount, Provision for discount on Creditors, depreciation)
- 2.2 Adjustment entries and Closing entries for accrual system of accounting.
- 2.3 Computation of depreciation under Straight line method and Written down method and adjustment relating to change in the method of depreciation

Unit 3

Hire Purchase (12 Hours)

- 3.1 Meanings of hire purchase and calculation of interest
- 3.2 Accounting entries in the books of the Hire Purchaser and the Hire Vendor
- 3.3 Default and Repossession

Unit 4

Branch accounts (13 Hours)

- 4.1 Dependent branches
 - 4.1.1 Features
 - 4.1.2 Methods of Accounting – Debtors system, Stock & Debtors system

4.2 Independent branches

Unit 5

5.1 Average Due Date and Account Current (15 Hours)

5.1.1 Average Due Date and its computation.

5.1.2 Account Current – Methods of computation – Forward, Backward and daily balance method including red ink interest.

5.2 Accounting standards (IFRS)

5.2.1 AS-1 and AS – 4

5.3 Tally

5.3.1 Preparation of final accounts

5.3.2 Computation of depreciation

BOOK FOR STUDY

Reddy T.S and Murthy A, Financial Accounting, Chennai, Margham Publications, 2007.

BOOKS FOR REFERENCE

Gupta R.L and Radhaswamy.M, Advanced Accountancy (Vol.1), New Delhi, Sultan Chand & Sons, 2007.

Jain S.P and Narang K.L, Advanced Accountancy (Part 1), New Delhi, Kalyani Publishers, 2007.

Maheswari S.N, Advanced Accountancy (Part 1), New Delhi, Vikas Publishing House, 2007.

Siddiqui, S.A, A.S. Siddiqui, Financial Accountancy, Laxmi Publications Ltd., 2009

Goyal V.K. Financial Accounting, 2nd edition, Anuraj Jain for Excel Books, 2010.

Shankaranarayana, H.V. Financial Accounting, 2nd edition, Himalaya Publishing House, 2009

Ramachandran. N., Ram Kumar Kakani, Financial Accounting for Management, McGraw Hill Publishing Company Limited.

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 3 = 30 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 15 = 30 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

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SYLLABUS
(Effective from the academic year 2011 – 2012)

MARKETING

CODE: 11CM/MC/MG14

CREDITS: 4

L T P: 4 1 0

TOTAL TEACHING HOURS: 65

OBJECTIVES

- To enable students to understand the intricacies of marketing, focusing on its macro role in society and micro role in business.
- To equip students to face the challenges and constraints of the competitive business.

Unit 1 (10 Hours)

Introduction

- 1.1 Marketing – meaning and marketing concept model
- 1.2 Exchange Function (Buying and Selling), Financing and Risk Bearing

Unit 2 (15 Hours)

Channels of Distribution

- 2.1 Factors affecting choice of channel
- 2.2 Classification of channel members

Unit 3 (20 Hours)

3.1 Product Planning and Development

- 3.1.1 Product Policy and Product Mix
- 3.1.2 Product Life Cycle - stages

3.2 New Product Development

- 3.2.1 Process of New Product Development
- 3.2.2 Reasons for Product failure

Unit 4 (10 Hours)

4.1 Branding

- 4.1.1 Meaning and Importance
- 4.1.2 Types of Brands

4.2 Packaging and Labeling

- 4.2.1 Functions and kinds

Unit 5

5.2 Pricing

(10 Hours)

5.1.1 Factors affecting pricing

5.1.2 Pricing policy

5.2 Market Segmentation

5.2.1 Methods of segmentation

BOOK FOR STUDY

Rajan Nair and Sanjith Nair, Marketing, Seventh Edition, New Delhi, Sultan Chand & Sons, 2006.

BOOKS FOR REFERENCE

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

Philip Kotler, Marketing, 12th edition, New Delhi, Prentice Hall of India Private Ltd., 2008.

William J. Stanton, Micheal J. Etzel, Bruce J. Walker, Fundamentals of Marketing, New Delhi, Mc Graw Hill (International Editions) Inc., 2009.

Xavier, M. J., Marketing in the New Millenium, New Delhi, Vikas Publishing House Pvt Ltd., 2009.

Jonathan Groucutt, Peter Leadley, Patrick Forsyth, Marketing Essential Principles, New Realities, Kogan Page Limited, 2004 Edition.

Dr. R.L. Varshney, Dr. S.L. Gupta, Marketing Management, Himalaya Publishing.

Steven J Skinner, Marketing, Houghton Mifflin Co; 2nd edition (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 – short answers (Max 50 words)	10 x 3 = 30 Marks
Section B – Essay type answers (300 words)	5 x 6 = 30 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 quiz, 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.

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B.Com. DEGREE – Corporate Secretaryship

SYLLABUS
(Effective from the academic year 2011 – 2012)

ESSENTIALS FOR A BUSINESS VENTURE

CODE: 11CM/UI/BV23

CREDITS: 3

OBJECTIVES

- To familiarize students with the practical knowledge of establishing a business.
- To enable students to understand the intricacies of marketing.
- To expose students to the practical application of accounting principles in business.

Unit 1

Assessment of Business Idea

- 1.1 Identifying the sources of business idea.
- 1.2 Evaluation and selection of business idea.
- 1.3 Preparation of project report.

Unit 2

Project Finance

- 2.1 Need for finance.
- 2.2 Sources of project finance.
- 2.3 Incentives offered by the government and other financial institutions.

Unit 3

Marketing and Sales Promotion.

- 3.1 Preparation of a marketing plan
- 3.2 Marketing budget
- 3.3 Branding and Promotion – strategies and types.
- 3.4 Selling methods and strategies.

Unit 4

Financial Accounting and Reporting

- 4.1 Significance of Financial Reporting
- 4.2 Need and types of Financial Reports
- 4.3 Factors affecting business environment – internal and external
- 4.4 Business Ethics and Social responsibility of business

BOOKS FOR REFERENCE

Gupta C.V., Entrepreneurial Development, New Delhi, Sultan Chand & Sons Co. Ltd., 2005.

Sani. J. S., Rathore B. S., Entrepreneurship- Theory and Practice, New Delhi, Wheeler Publishers, 2004.

Rajan Nair and Sanjith Nair, Marketing, 7th edition, New Delhi, Sultan Chand and Sons, 2006.

Gandhi J.C., Marketing, New Delhi, Tata McGraw Hill Inc., 2006.

Reddy T.S and Murthy A, Financial Accounting, Chennai, Margham Publications, 2007.

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SYLLABUS
(Effective from the academic year 2011 – 2012)

PRINCIPLES OF E-COMMERCE

CODE: 11CM/UI/EC23

CREDITS: 3

OBJECTIVES

- To provide an understanding of the relevance of E-Commerce
- To expose the students to the basic concepts.

Unit 1

Introduction

- 1.1 Meaning and History of E-Commerce
- 1.2 Advantages and Limitations
- 1.3 E-transition challenges for Indian Corporates
- 1.4 Business models for E-Commerce

Unit 2

1.1 E-Marketing

- 1.1.1 Identifying web presence goals
- 1.1.2 Online Marketing

1.2 E-Advertising

- 1.2.1 Internet marketing trends
- 1.2.2 E-branding

Unit 3

E-Security

- 3.1 E-Commerce threats and E-security
- 3.2 E-governance

Unit 4

Electronic Payment System

- 4.1 Concept of E-money
- 4.2 Types of electronic payment system
- 4.3 Electronic fund transfer
- 4.4 Digital payment requirement
- 4.5 Cyber Crime - Technical, legal issues, offences and penalty
- 4.6 Protection of cyber consumers in India

BOOKS FOR REFERENCE

Jefrey F. Rayport&BernaudJ.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.

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(From a choice of 7)

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

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B.Com. DEGREE – Corporate Secretaryship

SYLLABUS

(Effective from the academic year 2011 – 2012)

COST ACCOUNTING

CODE: 11CM/MC/CT24

CREDITS: 4

L T P : 4 1 0

TOTAL TEACHING HOURS: 65

OBJECTIVES

- To provide an understanding of the basic concepts of cost accounting
- To enable students to understand the methods of ascertaining the product cost.

Unit 1

(15 Hours)

1.1 The Nature of Cost Accounting

- 1.1.1 Meaning, Objectives and Scope
- 1.1.2 Characteristics of an ideal cost accounting system, cost center and cost units.
- 1.1.2 Cost concepts and classification

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

(12Hours)

Reconciliation of Cost and Financial Accounts

- 2.1 Importance and need for reconciliation
- 2.2 Causes for disagreement in profits
- 2.3 Procedure for the reconciliation of profit and preparation of reconciliation statement

Unit 3

(13Hours)

3.1 Material Cost

- 3.1.1 Computation of material cost
- 3.2.1 Accounting treatment for normal, abnormal loss and scrap

3.2 Material Control

- 3.2.1 Essentials of material control
- 3.2.2 Purchase control – purchase procedure

3.3 Store control

- 3.3.1 Techniques of inventory control – Economic Order Quantity, Level setting , Perpetual inventory systems and stock control according to value (ABC analysis)

3.4 Issue control

- 3.4.1 Methods of material issue – First In First Out, Last In First Out, Average Cost- Simple and weighted average.

3.5 Use of Tally in the preparation of purchase order .

Unit 4

Labor Cost (10 Hours)

- 4.1 Computation of labour cost with Overtime and Idle time
- 4.2 Labor turnover – Methods of computation
- 4.3 Methods of wage payment - Time rate, piece rate and Incentive plans (Halsey and Rowan)

Unit 5

(15 Hours)

Overheads

- 5.1 Importance and classification of overhead costs
- 5.2 Primary distribution of overheads
- 5.3 Secondary distribution of overheads
 - 5.3.1 Non reciprocal methods – Direct reapportionment method and step - ladder method
 - 5.3.2 Reciprocal methods – Repeated distribution and Simultaneous equation method
- 5.4 Methods of absorption of overheads
 - 5.4.1 Machine hour rate
 - 5.4.2 Activity based costing

BOOK FOR STUDY

Reddy T.S. and Murthy, Cost Accounting, 6th edition, Margham Publications, 2010.

BOOKS FOR REFERENCE

Jain S. P., and Narang K.L., Cost Accounting, New Delhi, Kalyani Publishers, 2006.

Jawahar Lal, Cost Accounting, New Delhi, Tata McGraw Hill Publishing Co., 2006.

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, 2nd edition, Reliance Publications Ltd., 2009.

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

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

Arif Pasta Mohammed, Allah Bakash, Cost Accounting, 1st edition, Vrinda Publications, 2009.

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

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Section C – Problems	2 x 15 = 30 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.

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B.Com. DEGREE – Corporate Secretaryship

SYLLABUS

(Effective from the academic year 2011 – 2012)

BUSINESS MANAGEMENT

CODE: 11CM/MC/BM24

CREDITS: 4

L T P: 4 1 0

TOTAL TEACHING HOURS: 65

OBJECTIVES

- To provide a comprehensive understanding of the principles of management.
- To emphasize the need for competence, trust and team work, in the organization.
- To familiarize students with the different functions of management.

Unit 1 (15 Hours)

Introduction

- 1.1 Meaning and concepts of Management
- 1.2 Contributions to management studies by Fayol, Taylor, Elton Mayo

Unit 2 (11 Hours)

2.1 Planning

- 2.1.1 Importance and Process of Planning
- 2.1.2 Types of Plans – Policies, Procedures and Strategies
- 2.1.3 Obstacles to Effective Planning

2.2 Management by Objectives –meaning and process

Unit 3 (15 Hours)

3.1 Organizing

- 3.1.1 Nature and Importance
- 3.1.2 Types – Line Functions and Staff Functions

3.2 Delegation and De-centralization

3.3 Departmentation

Unit 4 (15 Hours)

4.1 Staffing

- 4.1.1 Recruitment and Selection
- 4.1.2 Training – Need, Types of Employee Training
- 4.1.3 Motivation – Meaning and Maslow’s Theory of Motivation
- 4.1.4 Leadership – Qualities, Span of Control.

4.2 Communication

- 4.2.1 Types and Process
- 4.2.2 Barriers to Communication

Unit 5 Control

(9 Hours)

5.1.1 Importance of Control and Control Process

5.1.2 Characteristics of an Ideal Control System

BOOKS FOR STUDY

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

BOOKS FOR REFERENCE

Dinakar Pagare, Business Management, 5th edition, New Delhi, Sultan Chand and Sons, 2008.

Gupta, N.S. and Alka Gupta, Essentials of Management, New Delhi, Anmol Publications Pvt. Ltd., 2010.

Harold Koontz, Hein Weihrich, Essentials of Management, 6th edition, New Delhi, Tata Mc Graw Hill Publication Co. Ltd., 2006.

Manmohan Prasad, Management Concepts and Practices, Mumbai, Himalaya Publishing House, 2006.

Prasad L.M., Principles and Practice of Management, New Delhi, Sultan Chand and Sons Publishers, 2008.

R.Sivarethnamohan & P.Aranganathan, Principles of Management, Chennai, CBA publishers, 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 hours.

The allotment of marks would be

Section A – short answers (Max 50 words)	10 x 3 = 30 Marks
Section B – Essay type answers (300 words)	5 x 6 = 30 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 quiz, 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

**General Elective Course Offered by Department of Commerce for students of
B.A. / B.Sc. / B.Com. / B.C.A. / B.S.W. / B.V.A. Degree Programmes**

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

BUSINESS LEADERSHIP

CODE: 11CM/GE/BL32

CREDITS : 2

L T P:

2 0 0

TOTAL TEACHING

HOURS :26

OBJECTIVES

- To introduce the concept and theories of leadership management
- To understand the essentials of leadership traits and approaches

Unit 1

(6 Hours)

Introduction

- 1.1 Definition and characteristics of leadership
- 1.2 Differences between leadership and management
- 1.3 Role of a leader- Group task roles, group building and maintenance role and individual role

Unit 2

(10 Hours)

Functions and responsibilities

- 2.1 Functions and responsibilities of a leader
- 2.3 Qualities of a leader
- 2.2 Leadership Patterns – Autocratic, democratic, free-rein, bureaucratic, manipulative and expert leadership

Unit 3

(10 Hours)

Leadership styles

- 3.1. Degrees of leadership – Blake and Mouton’s managerial grid
- 3.2 Facets of leadership – factors affecting choice of leadership - trait oriented – situational approach – functional approach

BOOKS FOR REFERENCE

C.B.Mamoria and S.V.Gankar, 2004, 24th Edition, Personnel Management, Himalaya Publications Pvt. Ltd., Mumbai.

Edwin B. Flippo, 2004, 12th Edition, Personnel Management, Tata McGrawHill Publications Pvt. Ltd., Mumbai.

L.M.Prasad, 2004, 6th Edition, Human Resource Management, Sultan Chand & Sons Ltd., New Delhi.

Peter F. Drucker, 2003, Principles of Management, Sultan Chand & Sons Ltd.

K.Aswathappa, 2007, 7th Edition, Organisational Behaviour Text, Cases and Games, Himalaya Publications Pvt. Ltd. Mumbai.

QUESTION PAPER PATTERN

Internal test :

There would be 1 CA test and a third component which would comprise assignment, objective test, etc.

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

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086

B.Com. DEGREE – Corporate Secretaryship

SYLLABUS

(Effective from the academic year 2011 – 2012)

BUSINESS LAW

CODE: 11CM/MC/BL34

CREDITS: 4

L T P: 4 1 0

TOTAL TEACHING HOURS: 65

OBJECTIVES

- To familiarize with the principles of law that is essential to manage complex business transactions.
- To sensitize on the legal rights, duties and obligations arising out of business transactions.

Unit 1 (20 Hours)

1.1 Law of Contract - I

1.1.1 Classification of contract.

1.2 Requisites of a valid contract

1.2.1 Offer and acceptance

1.2.2 Consideration

1.2.3 Capacity to contract

1.2.4 Free consent

1.2.5 Legality of object

Unit 2 (12 Hours)

Law of Contract – II

2.1 Performance of contract

2.2 Discharge of contract

2.3 Remedies for breach of contract

Unit 3 (8 Hours)

Specific Contracts - I

3.1 Contract of Indemnity

3.2 Contract of Guarantee

3.1.2.1 Rights and liabilities of Surety

3.1.2.2 Discharge of Surety

Unit 4 (10 Hours)

Specific Contracts - II

4.1 Bailment

4.1.1 Rights and duties of Bailor and Bailee

4.1.2 Termination of Bailment

4.1.3 Finder of Lost goods

4.2 Pledge

4.2.1 Rights and Duties of Pledger and Pledgee

4.2.2 Pledge by Non-owners

Unit 5

Sale of Goods Act

(15 Hours)

5.1 Essentials of a contract of sale

5.2 Subject matter of a contract of sale

5.3 Conditions and Warranties

5.4 Transfer of property

5.5 Performance of contract

5.6 Rights of an unpaid seller

BOOK FOR STUDY

Kapoor N.D (2007),Elements of Business Law, 29th Edition, New Delhi, Sultan Chand & Sons,

BOOKS FOR REFERENCE

Tulsian P. C., Business Law, New Delhi, Tata McGrawHill Publishing Company Ltd., 2007.

Kuchhal M. C, Business Law 12th Edition, New Delhi, Vikas Publishing House Pvt. Ltd., 2008.

Gogna P.P.S, Mercantile Law, 3rd Edition, New Delhi, Sultan Chand & Sons, 2005.

Chadha P.R., Business Law, 7th Edition, New Delhi, Galgotia Publishing Company, 2005.

Pandit M.S. and ShobhaPandit, Business Law, 8th Edition, Mumbai, Himalaya Publishing House, 2004.

Tuteja S.K., Business Law for Managers, 1st Edition, New Delhi, Sultan Chand & Sons, 2005.

Balachandran .V. and Thothadri.S, Business Law, 2nd Edition, New Delhi, Tata McGraw Hill Publishing Company, 2010.

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 – Objective 30 x 1 = 30 Marks
(Fill in the blanks, True or False , Multiple choice)

Section B – Essay type answers (300 words) 5 x 6= 30 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 1.5 hours.

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086

B.Com. DEGREE – Corporate Secretaryship

SYLLABUS

(Effective from the academic year 2011 – 2012)

BANKING SERVICES

CODE: 11CM/MC/BS34

CREDITS: 4

L T P: 4 1 0

TOTAL TEACHING HOURS: 65

OBJECTIVES

- To expose students to the concept and practices adopted in the banking industry.
- To educate students about the practical relevance and importance of banking.

Unit 1 (13 Hours)

Banker and Customer

- 1.1 Definition of banker and customer
- 1.2 Banker and customer relationship

Unit 2 (14 Hours)

Customer accounts with the bank

- 2.1 Opening of a new account
- 2.2 Different types of accounts
- 2.3 Closing of accounts
- 2.4 Pass Book

Unit 3 (13 Hours)

Cheque

- 3.1 Meaning, definition and requisites
- 3.2 Crossing of cheques
- 3.3 Endorsements of cheques
- 3.4 Payment of cheques
- 3.5 Collection of cheques

Unit 4 (10 Hours)

Advancements in banking

- 4.1 E-Banking meaning and importance
- 4.2 Advantages and Disadvantages of E-Banking
- 4.3 Internet Banking, Mobile Banking, Telebanking
- 4.4 Debit card, credit card, ATM card and smart card
- 4.5 Electronic clearing service, Electronic fund transfer, Know your Customer

Unit 5 (15 Hours)

5.3 Loans And Advances

- 5.1.1 Principles of lending
- 5.1.2 Types of loans and advances
- 5.2 Banking Ombudsman**
 - 5.2.1 Types of complaints before banking Ombudsman
 - 5.2.2 Filing a complaint with the Ombudsman
 - 5.2.3 Procedure to be followed

BOOK FOR STUDY

Sundharam K.P.M. and Varshney P.N., Banking Theory Law and Practice, 18th Edition, New Delhi, Sultan Chand & Sons, 2005.

BOOKS FOR REFERENCE

Prof. Gordon E. and Dr. Natarajan K., Banking Theory Law and Practice, 19th Edition, Mumbai, Himalaya Publishing House, 2005.

Dr. Gurusamy S., Banking Theory Law and Practice, 2nd Edition, Chennai, Vijay Nicole Imprints Pvt. Ltd., 2006.

Dr. Gurusamy S., Banking in the New Millennium, New Delhi, 5th Edition, Kanishka Publishers, 2005.

Dr. Nirmala Prasad K. and Chandra Das J., Banking Theory Law and Practice, 1st Edition, Mumbai, Himalaya Publishing House, 2005.

Varshney P.N., Banking Law and Practice, 22nd Edition, New Delhi, Sultan Chand & Sons, 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 – short answers (Max 50 words) 10 x 3 = 30 Marks

Section B – Essay type answers (300 words) 5 x 6 = 30 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 600 086

**B.COM (CORPORATE SECRETARYSHIP)
SYLLABUS**

(Effective from the academic year 2010 - 2011)

CORPORATE SOCIAL RESPONSIBILITY

CODE: CM/MC/CS 34

Credits: 4

L T P: 4 1 0

Total Teaching Hours: 65

Objectives of the Course

- To understand the concept and theory of Corporate Social Responsibility.
- To analyze and examine Corporate Social Responsibility as an integral part of corporate sustainability.

Unit 1 (12hours)

Introduction

- 1.1 CSR meaning and concepts
- 1.2. Need and Importance of CSR
- 1.3. Corporate sustainability and CSR.

Unit 2 (15 hours)

Business and ethical environment

- 2.1.Ethical issues of business
- 2.2. Ethical dilemma in business
- 2.3. Emerging role of organizations in resolving ethical issues

Unit 3 (10hours)

Corporate Governance

- 3.1. Meaning and concepts of Corporate Governance
- 3.2. Management structure of Corporate Governance
- 3.3 Board, Committees and their functions

Unit 4 (12hours)

Corporate and natural environment

- 4.1 Managing environmental issues

Unit 5 (16hours)

Responding to stake holders

- 5.1 Stock holders, Employees, Community - Corporate philanthropy and Community volunteering
- 5.2. Cases – Socially responsible business practices

BOOKS FOR REFERENCE

1. Dunphy D.A Griffiths and S Benn., 2003., **Organizational Change for Corporate Sustainability**, London, Routledge.
2. Philip Kotler and Nancy Lee., 2008., **Corporate social responsibility – Doing the Most Good for Your Company and Your Cause**, Wiley – India edition.
3. U.C.Mathur., 2005., **Corporate Governance & Business Ethics**, Macmillan.
4. Subhash Chandra Das., 2008., **Corporate Governance in India**, PHI.
5. Dr.S.Singh., 2007., **Corporate Governance**, Excel books.
6. Ghosh P.K., **Business Ethics: Text and Cases.**, 2009., New Delhi, Vrinda Publications.
7. Crans Andrew, 2007, **Business Ethics.**, New Delhi, Oxford University Press

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 3 = 30 Marks

Section B – Essay type answers (300 words) 5 x 6 = 30 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, presentation of models, 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

B.Com. DEGREE – Corporate secretaryship

SYLLABUS

(Effective from the academic year 2011 – 2012)

HUMAN RESOURCE MANAGEMENT

CODE: 11CM/MC/HR34

CREDITS: 4

L T P: 4 1 0

TOTAL TEACHING HOURS: 65

OBJECTIVES

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

Unit 1 (10 Hours)

Introduction

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

Unit 2 (14 Hours)

Recruitment

- 2.1 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 (13 Hours)

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 Hours)

Compensation

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

Unit 5 (18 Hours)

Ethical issues in HRM

- 5.1 Ethics- nature and need
- 5.2 Importance of ethics in HR
- 5.3 HR ethical issues
- 5.4 Managing ethics

BOOK FOR STUDY

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

BOOKS FOR REFERENCE

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

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

Khanka S.S., HumanResource management, New Delhi, Sultan Chand and Sons, 2007.

Prasad L.M., HumanResource 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 hours.

The allotment of marks would be

Section A – Objective questions 20 x 1=20 Marks

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

Section C – Essay type answers (Max 1200 words) 20 Marks
(From an internal choice)

A case study with 5 questions - 20 Marks

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 – 600 086

B.Com. DEGREE – Corporate Secretaryship

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

MANAGEMENT ACCOUNTING

CODE: 11CM/MC/MA34

CREDITS: 4

L T P: 4 1 0

TOTAL TEACHING HOURS: 65

OBJECTIVES

- To emphasize the need for analyzing the financial data for internal reporting, cost control and effective decision-making.
- To analyze and interpret the financial statements for managerial decision making.

Unit 1 (15 Hours)

Management Accounting

- 1.1 Meaning and Emergence of Management Accounting
- 1.2 Definition and Nature of Management Accounting
- 1.3 Scope and Objectives of Management Accounting
- 1.4 Need, Importance and Limitations of Management Accounting

Unit 2 (15 Hours)

2.1 Analysis and Interpretation of Financial Statements

- 2.1.1 Meaning and types of financial statements
- 2.1.2 Types of financial analysis – Comparative, Common-size and Trend analysis
- 2.1.3 Techniques and limitations of financial analysis

2.2 Ratio Analysis

- 2.2.1 Significance and limitations
- 2.2.2 Classification of ratios- Liquidity, Profitability, Solvency and Leverage ratios

Unit 3 (15 Hours)

Fund Flow Analysis

- 3.1 Concept of fund and flow of funds
- 3.2 Meaning and significance of fund flow statement
- 3.3 Preparation of fund flow statement

Unit 4 (10Hours)

Cash flow Analysis

- 4.1 Distinction between cash and fund
- 4.2 Significance and preparation of cash flow statement as per AS- III

Unit 5**(10Hours)****Budgets and Budgetary Control**

- 5.1 Concepts of budgets and budgetary control
- 5.2 Objectives and advantages of budgetary control
- 5.3 Classification of budgets and its preparation – sales budget, purchases budget, cash budget and flexible budget

BOOK FOR STUDY

Reddy T.S. and Murthy, Management Accounting, 7th edition, Margham Publications, 2010.

BOOKS FOR REFERENCE

Maheswari S.N., Principles of Management Accounting, New Delhi, Sultan Chand&sons

Man Mohan, Goyal. S.N., Principles of Management Accounting, Agra, Sahitya Shawan, 2005.

Sridar A.N.,Management Accounting and financial analysis, 7th edition, Shroff Publishers & Distributers, 2009.

Coomb Hugh, David Habbs, Ellis Jenkins, Management Accounting Principles & Applications, Sage Publications, 2009.

Indian Institute of Bankers, Management Accounting, Macmillan India Ltd., 2008

Atkinson A. Anthony, Robert S. Kaplan, S. Mark Young, Management Accounting, Pearson Education Inc. 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 hours

The allotment of marks would be

Section A – short answers (max. 50 words) - 10 x 3 = 30 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 15 =30 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

**General Elective Course Offered by Department of Commerce for students of
B.A. / B.Sc. / B.Com. / B.C.A. / B.S.W. B.V.A. Degree Programmes**

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

CONTEMPORARY ADVERTISING

CODE: 11CM/GE/CA44

CREDITS: 4

L T P: 4 0 0

TOTAL TEACHING HOURS: 52

OBJECTIVES OF THE COURSE

- To introduce the concept and theories of contemporary advertising
- To understand ethical practices in contemporary advertising

Unit 1 (10 Hrs)

Scope of Advertising

- 1.1 Introduction - Definition, Meaning
- 1.2 Role of advertising
- 1.3 Elements of advertising

Unit 2 (10 Hrs)

Modern Advertising

- 2.1 Methods of modern advertising
- 2.3 Comparison - Television, Radio, Press, Direct response advertising, Outdoor advertising.

Unit 3 (10 Hrs)

Ethics in Advertising

- 3.1 Cultural and Social Ethics
- 3.2 Economic Ethics

Unit 4 (10 Hrs)

Online Advertising

- 4.1 Introduction - The Internet as an advertising medium
- 4.2 Types of Online advertising - Alternative Offline Advertising Media and Mass

Online Advertising – Websites, Banner Ads, Pop ups, Interstitials, superstitials and Sponsorships.

- 4.3 Email advertising, Web advertising, classified advertising and other types.

Unit 5 (12 Hrs)

Challenges and trends of Online Media

- 5.1 Reasons for failure of online advertising
- 5.2 Changing trends in online advertising.

BOOKS FOR REFERENCE:

Frank Jefkins, 2007, 4th Edition, Advertising, Pearson Education Ltd., New Delhi

Terence A. Shimp, 2003, 6th Edition, Advertising, Promotion, and Supplemental Aspects of Integrated Marketing Communications, Thomson Learning USA.

Joseph Plummer, Steve Rappaport, Teddy Hall, Robert Borocci, 2006, 2nd Edition
The online Advertising play book, Proven Strategies and tested tactics from the advertising research foundation, John Wiley & Sons.

David W. Schumann, and Esther Thorson., 2007, Internet Advertising Theory and Research, Psychology Press.

5. John Wilmshurst and Adrian Mackay, 1999 2nd edition, The Fundamentals of Advertising, A division of Reed Educational and Professional Publishing Ltd.

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 3 = 30 Marks

Section B – Essay type answers (300 words) 5 x 6 = 30 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 – 600 086

**General Elective Course Offered by Department of Commerce to students of
B.A. / B.Sc. / B.Com. / B.C.A. / B.S.W. B.V.A Degree Programmes**

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

HUMAN RESOURCE MANAGEMENT

CODE: 11CM/GE/HM44

CREDITS : 4

L T P : 4 0 0

TOTAL TEACHING HOURS: 52

OBJECTIVES

- To expose the students to the managerial, operative and maintenance aspects of Human resources.
- To provide an insight into Human resources as an asset to the organization.

Unit 1

Introduction (10 Hrs)

- 1.1 Definition – meaning, significance and objectives of human resource management
- 1.2 Functions of Human Resource Management

Unit 2

Procurement (10 Hrs)

- 2.1 Objectives, elements and process of man-power planning
- 2.2 Recruitment and Selection
- 2.3 Promotion – types and basis of promotion

Unit 3

3.1 Development (12 Hrs)

- 3.1.1 Training – importance and need
- 3.1.2 Training methods – on-the job, off-the job and vestibule training
- 3.1.3 Executive Development Programme

3.2 Performance Appraisal – need and methods

Unit 4

Compensation (10 Hrs)

- 4.1 Factors to be considered for determination of wages and salaries
- 4.2 Incentives – meaning and types
- 4.3 Fringe benefits – meaning and types

Unit 5

(10 Hrs)

Integration and Maintenance

- 5.1 Motivation – meaning and importance, theories of Maslow, McGregor and Herzberg
- 5.2 Leadership – qualities of a leader, types of leaders, trait and situational approach to leadership, leadership grid.

BOOK FOR STUDY

Srinivasan N.P., and Gupta C.B., Entrepreneurial Development, New Delhi, Sultan Chand and Sons, 2007.

BOOKS FOR REFERENCE

Gupta C.V., Entrepreneurial Development, New Delhi, Sultan Chand & Sons Co. Ltd., 2005.

Khanka S. S., Entrepreneurial Development, New Delhi, Sultan and Chand Sons Co. Ltd., 2005

Renu Arora, S. K. Sood, Entrepreneurial Development, Ludhiana, Kalyani Publishers, 2007.

Sani. J. S., Rathore B. S., Entrepreneurship- Theory and Practice, New Delhi, Wheeler Publishers, 2004.

Vasanth Desai, Entrepreneurial Development, Mumbai, Himalaya Publishing House, 2005.

Satish Tanej., S.L.Gupta., Entrepreneur Development New Venture Creation, New Delhi, Galgotia Publishing Company

Continuous Assessment Tests: 1hr Test – 25 Marks
One Component – 25 Marks

End Semester Examination: 2 hrs Test – 50 Marks

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 2 hrs.

The allotment of marks would be

Section A – Objective questions 20 x 1 = 20 Marks

Section B – Essay Type answers (300 words) 5 x 6 = 30 Marks
(from a choice of 7)

STELLA MARIS COLLEGE (AUTONOMOS), CHENNAI 600086
General Elective Course Offered by Department of Commerce for students of
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SYLLABUS
(Effective from the academic year 2011-2012)

SALESMANSHIP

CODE: 11CM/GE/SM44

CREDITS: 4

LTP: 4 0 0

TOTAL TEACHING HOURS: 52

OBJECTIVES

- To enlighten students on the basic concepts of salesmanship.
- To sensitize on issues pertaining to the development of sales force design.

Unit 1 (8 Hrs)

Introduction

- 1.1 Salesmanship and personal selling – objectives
- 1.2 Salesmanship as an art, science and profession
- 1.3 Psychology in selling, effective presentation and demonstration

Unit 2 (10 Hrs)

Theories of selling

- 2.1 ‘AIDAS’ – ‘Right set of circumstances’
- 2.2 ‘Buying formula’ – Behavioural Equations’
- 2.3 Selling Skills – Interpersonal skills – Negotiations and Communications Skills

Unit 3 (12 Hrs)

The sales organisation

- 3.1 Purpose of sales organisation
- 3.2 Basic types of sales organizations
- 3.3 Sales personality – Qualities and traits

Unit 4(10 Hrs)

Selling Methods

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

Unit (12 Hrs)

Sales Performance and Compensation

- 5.1 Evaluation of sales performance – Qualitative and quantitative methods
- 5.2 Types of compensation plans

BOOKS FOR REFERENCES

Still Cundiff and Govoni, (2005), 'Sales Management – Decision, strategies and cases', Prentice Hall, India.

Gandhi J.C, (2006), 'Marketing – A managerial Introduction', Tata McGraw Hill publishing co, Ltd, New Delhi

Bernard Katz, (2006), 'How to turn Customer Service into Customer Sales', Jaico First Impression, The Hawerth Press Inc., New York.

Frank S. Sailsbury, (2006), 'Sales Training – A guide to develop effective sales People', McGraw Hill Training Series – Roger Bennett, McGraw Hill Book Company, Europe.

Richard H. Buskirk, Bruce D. Nuskirk, (2007), 'Selling Principles and Practices', McGraw Hill Inc.

Phophalia A.K., 'Sales Management – Concepts, principles and Practices', KanishkaPrakashan Publishers.

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 3 = 30 Marks

Section B – Essay type answers (300 words) 5 x 6 = 30 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 – 600 086

B.Com. DEGREE – Corporate Secretaryship

SYLLABUS
(Effective from the academic year 2011 – 2012)

FINANCIAL MANAGEMENT

CODE: 11CM/MC/FM 44

CREDITS: 4

L T P: 4 1 0

TOTAL TEACHING HOURS: 65

OBJECTIVES

- To acquaint with the basic tools and principles of financial management concept.
- To provide a sound conceptual frame work for financial decision-making.
- To expose to the financial concepts for effective financial planning and forecasting.

Unit 1 (8 Hours)

Nature of Financial Management

- 1.1 Objectives and scope of Financial Management
- 1.2 Functions of Financial Management
- 1.3 Risk – Return trade off

Unit 2 (12 Hours)

Time Value of Money

- 2.1 Meaning and significance
- 2.2 Computation of future value & present value

Unit 3 (15 Hours)

Working Capital Management

- 3.1 Need for Working Capital
- 3.2 Determinants of Working Capital
- 3.3 Computation of Working Capital (Simple Problems)

Unit 4 (12 Hours)

Concept of Measurement of Cost of Capital

- 4.1 Meaning and significance
- 4.2 Cost of Equity and Retained earnings
- 4.3 Cost of Debt – Redeemable and Irredeemable
- 4.4 Cost of Preference - Redeemable and Irredeemable
- 4.5 Computation of overall cost of capital

Unit 5 (18 Hours)

Capital Budget

- 5.1 Nature of Capital Budgeting
- 5.2 Evaluation Techniques – Pay Back Period, Average rate of return, Net present value, internal rate of return & Profitability index methods (Simple Problems)

BOOK FOR STUDY

Khan M.Y. and Jain P.K. Basic Financial Management, New Delhi, Tata Mc Graw Hill Publishing Company Ltd., 1999

BOOKS FOR REFERENCE

James C. Van Horne, , Financial Management and Policy, 1991, Prentice Hall of India Pvt. Ltd, New Delhi

Khan M.Y. and Jain P.K. Basic Financial Management, 1999, Tata Mc Graw Hill Publishing Company Ltd., New Delhi

Maheshwari S. N., Financial Management, 1999, Vikas Publishing House Pvt. Ltd., New Delhi

Pandey I. M., Financial Management, 2000, Vikas Publishing House Pvt. Ltd., New Delhi

Prasanna Chandra, Fundamentals of Financial Management, 1999, Tata Mc Graw Hill Publishing Company Ltd., New Delhi

Ravi M. Kishore, Taxmann’s Financial Management, 2006, K. L., Taxmann Allied Services 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. The allotment of marks would be

Section A – short answers (max. 50 words) - 10 x 3 = 30 Marks

5 Questions theory and 5 Problems

Section B – Problems 5 x 8 = 40 Marks

3 Questions theory and 4 problems

Section C – Problems 2 x 15 =30 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

B.Com. DEGREE – Corporate Secretaryship

SYLLABUS

(Effective from the academic year 2011 – 2012)

FINANCIAL SERVICES

CODE: 11CM/MC/FS44

CREDITS: 4

L T P: 4 1 0

TOTAL TEACHING HOURS: 65

OBJECTIVES

- To expose students to the innovative services offered by Financial Institutions.
- To enlighten on the practical aspects of the financial services industry.

Unit 1 (5 Hours)

Financial Services in India

- 1.1 Meaning, types and importance of Financial Services in India
- 1.2 Financial instruments – IBPC, Commercial Paper, Treasury bill
- 1.3 Credit rating services – Meaning and Methods of Rating with special reference to ICRA and CRISIL.

Unit 2 (17 Hours)

Merchant Banking

- 2.1 Meaning and origin of Merchant Banking
- 2.2 Functions of a Merchant Banker
- 2.3 Merits and demerits of Merchant Banking
- 2.4 SEBI guidelines relating to Merchant Banking

Unit 3 (18 Hours)

Mutual Funds

- 3.1 Meaning and organization of Mutual Fund
- 3.2 Types of Mutual Fund
- 3.3 Selection of a Mutual Fund
- 3.4 Causes for slow progress of Mutual Funds in India
- 3.5 SEBI guidelines

Unit 4 (15 Hours)

4.1 Factoring

- 4.1.1 Definition and importance
- 4.1.2 Factoring Vs. Discounting
- 4.1.3 Functions and types
- 4.1.4 Cost - Benefit Analysis of Factoring
- 4.1.5 Merits and Demerits

4.2 Leasing

- 4.2.1 Definition and importance
- 4.2.2 Legal Aspects and contents of lease agreement
- 4.2.3 Functions and types
- 4.2.4 Merits and demerits

Unit 5

Venture Capital

(10 Hours)

- 5.1 Meaning, scope, origin and importance of venture capital
- 5.2 Features of venture capital
- 5.3 Stages in venture capital financing
- 5.4 Methods of venture capital financing
- 5.5 Causes for the slow growth of venture capital in India
- 5.6 Suggestions for growth of venture capital in India

BOOK FOR STUDY

Gordon E., Natarajan K., Emerging Scenario in Financial Services, Mumbai, Himalaya Publishing House, 2006.

BOOKS FOR REFERENCE

Dr. Gurusamy S. Financial Services and Markets, Chennai, Vijay Nicole Imprints Pvt. Ltd., 2004.

Khan M.Y., Financial Services, Second Edition, New Delhi, Tata Mc Graw Hill Publishing Pvt. Ltd., 2006,

Machiraju H. R. Second Edition, Indian Financial System, New Delhi, Vikas Publishing House Pvt. Ltd, 2005

Bhalla. V.K., Management of Financial Services, 1st edition, , New Delhi, Anmol Publications Pvt. Ltd., 2002

Shashi K. Gupta, Nisha Agarwal 2nd edition, Financial Services, New Delhi, Kalyani Publishers, 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 – short answers (Max 50 words) 10 x 3 = 30 Marks

Section B – Essay type answers (300 words) 5 x 6 = 30 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 – 600 086

B.Com. DEGREE : Corporate Secretaryship

SYLLABUS
(Effective from the academic year 2010 – 2011)

INCOME TAX LAW AND PRACTICE

CODE: 11CM/MC/IT 44

CREDITS : 4

L T P : 4 1 0

TOTAL TEACHING HOURS: 65

OBJECTIVES OF THE COURSE

- To give an insight into the complexity of the Taxation System of our country.
- To enable students to compute the taxable income and tax liability of an individual assessee.

Unit 1

Introduction

(10 Hrs)

- 1.1 Meaning and need for taxation – types of tax
- 1.2 Basic concepts – Person, Assessment Year, Previous Year and Assessee.
- 1.3 Residential Status
- 1.4 Scope of Total Income – Incidence of tax, meaning and assessment of different types of income for Resident, Not ordinarily Resident and Non-Resident

Unit 2

Income from Salaries

(20 Hrs)

- 2.1 Nature of Salary – Meaning and Definition – Basis of Charge
- 2.2 Treatment of Provident Fund
- 2.3 Allowances, Perquisites and Other Receipts – computation and taxability
- 2.4 Deductions

Unit 3

Income from House Property

(12 Hrs)

- 3.1 Meaning and Basis of Charge
- 3.2 Computation of income from self occupied and Let out house Properties
- 3.3 Deductions

Unit 4

Income from Capital Gains

(10 Hrs)

- 4.1 Meaning and types of Capital Assets
- 4.2 Computation of Short term and Long term Capital Gains
- 4.3 Capital Gains exempt from Tax
- 4.4 Deductions

Unit 5

Income from Other Sources

(13 Hrs)

- 5.1 Nature and Basis of Charge
- 5.2 Types of income and its computation
- 5.3 Deductions

BOOK FOR STUDY

Gaur V.P. and D.B. Narang, 2007, **Income Tax Law and Practice**, Kalyani Publishers, New Delhi.

BOOKS FOR REFERENCE

Pagare Dinkar, 2007, **Law and Practice of Income Tax**, Sultan Chand and Sons, New Delhi.

Lal B.B., 2007, **Income Tax Law and Practice**, Konark Publishers Limited, New Delhi.

Manoharan T. N., 2007, **Income Tax Law**, Snow White publications, Mumbai.

Mehrothra H.C., 2007, **Income Tax Law and Practicum**, Sahithya Bhavan Publications, Agra.

Singhania K.Vinod, 2007, **Taxman's Students Guide to Income Tax**, 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 hrs.

The allotment of marks would be

Section A – short answers (max. 50 words) 10 x 3 = 30 Marks

5 Questions theory and 5 Problems

Section B – Problems 5 x 8 = 40 Marks

(from a choice of 8)

Section C – Problems 2 x 15 = 30 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 hrs.

STELLA MARIS COLLEGE(AUTONOMOUS), CHENNAI – 600 086

B.Com. DEGREE – Corporate Secretaryship

SYLLABUS
(Effective from the academic year 2011 – 2012)

SECRETARIAL PRACTICE

CODE: 11CM/MC/SP44

CREDITS : 4

L T P : 4 1 0

TOTAL TEACHING HOURS: 65

OBJECTIVES

- To bring out the importance of the role of company secretary.
- To expose the students to the various functions of a company secretary.

Unit 1 (10 hours)

Introduction

- 1.1 Importance of a company secretary, scope of secretarial work.
- 1.2 Types of secretaries.
- 1.3 Rights, duties and liabilities of a company secretary.
- 1.4 Qualifications, appointment and dismissal.

Unit 2 (20 hours)

Duties of a Secretary relating to Application and Allotment of shares

- 2.1 Issue of shares, application and allotment procedure, allotment letter.
- 2.2 Partial allotment, letter of regret.
- 2.3 Listing of shares – SEBI regulations, bonus shares issue – procedure.
- 2.4 Calls, forfeiture and re-issue of forfeited shares.

Unit 3 (15 hours)

Transfer and transmission of shares

- 3.1 Legaleffects, procedure, duties of a company secretary.
- 3.2 Forged transfer, closure of transfer books, issue of duplicate share certificate.

Unit 4 (10 hours)

Secretarial duties in connection with meetings.

- 4.1 Requisites of a valid meeting, convening authority.
- 4.2 Notice of meeting , agenda, quorum.
- 4.3 Statutory meeting, Statutory report, filing Statutory report.

Unit 5 (10 hours)

Minutes of meetings - Duties

- 5.1 Compilation of minutes, alterations, inspection of minutes book.

5.2 Payment of dividend – procedure, I.T requirements, unclaimed dividend.

5.3 Position and duties of secretary on liquidation, appointment of receiver.

BOOKS FOR REFERENCE

Bahl J.C, (2006 8th Revised Edition) Secretarial Practice in India, Tripathi M.N, Mumbai.

Ghosh K Prashanth,(2007 8th Edition) Company Secretarial Practice, Sultan Chand & Sons, New Delhi.

Shah S.M,(2006 8th Edition),Lectures on Company Law,Tripathi M.N, Mumbai.

Sherlekhars.A ,(2006) Company Secretarial Practice,KitabMahal, New Delhi.

Tandon B.N,(2007 18th Edition),Manual of Secretarial Practice,Sultan Chand & Sons, 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.

The allotment of marks would be

Section A – short answers (Max 50 words) 10 x 3 = 30 Marks

Section B – Essay type answers (300 words) 5 x 6= 30 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 – 600 086

B.COM DEGREE – Corporate Secretaryship

SYLLABUS

(Effective from the academic year 2011 – 2012)

BUSINESS STATISTICS

CODE: 11CM/AC/SB44

CREDITS: 4

LTP : 4 1 0

TOTAL TEACHING HOURS : 65

OBJECTIVES OF THE COURSE

- To give a practical exposure on the various statistical methods and to arrive at rational decision through systematic analysis and interpretation.
- To educate on the effective and efficient application of various statistical tools associated with research in business fields.

Unit 1 (12 Hours)

Analysis of Time Series

- 1.1 Utility and components of time series
- 1.2 Methods of measuring trend
- 1.3 Measurement of seasonal variations
- 1.4 Time Series techniques using SPSS

Unit 2 (15 Hours)

- 2.1 Partial and Multiple Correlation
 - 2.1.1 Partial Correlation of first order and second order co-efficient
 - 2.1.2 Co-efficient of multiple correlation
- 2.2 Multiple Regression Analysis
- 2.3 Application of SPSS in multiple correlation and regression.

Unit 3 (18 Hours)

Test of Hypothesis

- 3.1 Procedure for testing hypothesis
- 3.2 Test of significance
 - 3.2.1 For large samples
 - 3.2.2 For small samples
- 3.3 Limitations of Test of Significance
- 3.4 Application of SPSS for large and small sample test

Unit 4 (10 Hours)

Chi-square test and Goodness of fit

- 4.1 Meaning and condition for applying chi-square test
- 4.2 Application of chi square test
- 4.3 Yates Correction and Additive property of chi square
- 4.4 Uses and limitations of chi square
- 4.5 Application of chi square test using SPSS

Unit 5**(10 Hours)****Analysis of variance**

- 5.1 Variance Ratio Test
- 5.2 Assumptions in analysis of variance
- 5.3 Techniques of analysis of variance
 - 5.3.1 One-way classification model
 - 5.3.2 Two-way classification model
- 5.4 Analysis of variance using SPSS

BOOK FOR STUDY

Gupta S.P., Statistical Methods, New Delhi, Sultan Chand and Sons, 2007.

BOOKS FOR REFERENCE

Agarwal Y.P., Statistical Methods, Concepts, Applications and Computations, New Delhi, Sterling Publishers Ltd., 2006.

Beri, G.C., Business Statistics, New Delhi, Tata Mc Graw Hill publishing Company Ltd., 2007.

Pillai, R.S.N. & Bagavathy, V., Statistics, 13th edition, New Delhi, Sultan Chand and Sons, 2007.

Sanchetti, V.C., & Kapoor, Business Statistics, 7th edition, New Delhi, Sultan Chand and Sons, 2006.

Sharma J.K., Business Statistics, New Delhi, 1st edition, Pearson Education (Singapore), Pvt., Ltd., Indian Branch, 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 – short answers (max. 50 words) - $10 \times 3 = 30$ Marks

5 Questions theory and 5 Problems

Section B – Problems

$5 \times 8 = 40$ Marks (From a choice of 7)

Section C – Problems

$2 \times 15 = 30$ 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

B.Com. DEGREE – Corporate Secretaryship

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

ADVERTISING

CODE: 11CM/ME/AD43

CREDITS: 3

L T P : 3 1 0

TOTAL TEACHING HOURS : 52

OBJECTIVES OF THE COURSE

- To enable students to comprehend the promotional aspects of marketing.
- To provide an insight into the creative aspect of advertising.

Unit 1

Introduction (5 Hrs)

- 1.1 Meaning and importance
- 1.2 Role of advertising

Unit 2

Advertising Media (10 Hrs)

- 2.1.1 Criteria for choice of media
- 2.1.2 Kinds of media used – Indoor and Outdoor

Unit3

Creative strategy and execution (10 Hrs)

- 3.1.1 Ad Copy – Types - Copy Elements
- 3.1.2 Ad Layout – Principles of Ad layout
- 3.1.3 Principles of Designing

Unit 4

Advertising Organisation (13 Hrs)

- 4.1.1 Ad-agencies – Importance and structure
- 4.1.2 Functions of an ad-agency

Unit 5

Ad – Campaign (14 Hrs)

- 5.1.1 Stages of an Ad- Campaign
- 5.1.2 Measuring effectiveness of advertising

BOOKS FOR REFERENCE

Courtland L., Bovee, John V. Thill, Geroge., Dovel and Marian Burk Wood Advertising Excellence, New Delhi, Tata Mc Graw Hill Inc., 1995.

David A., Aaker, Rajeev Batia, John G. Meyers, Advertising Management, New Delhi, Prentice Hall of India Pvt., Ltd, 1996.

Gandhi J.C., Managerial Introduction, New Delhi, Tata Mc Graw Hill Publication Co., Ltd., 1996.

John R. Rossiter, Larry Percy, Advertising and Promotion Management, New Delhi, Tata McGraw Hill Inc., 1997.

Sandage C. H. Vernon Fry Burger, Kim Rotzall, Advertising Theory and Practice, 11th edition, New Delhi, A.I.T.B.S. Publishers & Distributors, 2000

William Wells, John Burnett and Sandra Moriaty, Advertising Principles and Practice, 6th edition, New Delhi, Dorling Kindersley (India) 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 hrs

The allotment of marks would be

Section A (No choice)	10 x 3 = 30 Marks
Section B (from a choice of 7)	5 x 8 = 40 Marks
Section C – Problems (from a choice of 4)	2 x 15 =30 Marks

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
B.Com. DEGREE – Corporate Secretaryship
SYLLABUS
(Effective from the academic year 2011 – 2012)

BUSINESS ENVIRONMENT

CODE: 11CM/ME/BE43

CREDITS: 3

L T P : 3 1 0

TOTAL TEACHING HOURS : 52

OBJECTIVES OF THE COURSE

- To expose students to environment in which modern business has to operate.
- To familiarize the dynamics of changes in business environment.

Unit 1 (10 Hrs)

1.1 Introduction

1.1.1. Meaning, Definition, Classification into external and internal environment.

1.2 Business and Society

1.2.1 Business ethics

1.2.2 Degree of Professionalisation

1.2.3 Technological development and social change

1.2.4 Business and culture, with special reference to adaptation, transmission and conformity.

Unit 2 (10 Hrs)

Economic Environment Of Business

2.1 Nature of economic system – Capitalistic, Socialistic and Mixed economy

2.2 Governmental role in business – regulatory, promotional, entrepreneurial and planning.

Unit 3 (11 Hrs)

3.1 Social Responsibilities Of Business

3.1.1 Towards shareholders

3.1.2 Towards employees – with special reference to compensation and fringe benefits – ESI, Provident Fund, Compensation pertaining to layoff, retrenchment.

3.2 Trade Union - Rights and Liabilities of trade unions.

3.2.1 Worker's participation in management

3.2.2 Quality circle

Unit 4 (11 Hrs)

4.1 Responsibilities of Business Towards Society/Community

4.1.1 Towards consumer – with particular reference to consumer rights, exploitation and protection.

4.1.2 Utility of consumerism

4.1.3 Consumer protection and consumerism in India

- Unit 5** **4.2 Copra 86 - important provisions of Consumer Protection Act 1996**
(10 Hrs)
- Global Business Environment**
- 5.1 Stages in internationalisation – Reasons for entering global market, profit advantage, growth opportunities, domestic competitions, Government policies, etc.
 - 5.2 Regional economic grouping – European Union, ASEAN, SAARC
 - 5.3 Environmental and Social Responsibility – current global perspective pertaining to pollution.

BOOKS FOR REFERENCE

Francis Cherunilam, Business Environment, Mumbai , Himalaya Publishing House, 2000.

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

Mamoria and Mamoria, Business Planning and Policy, Mumbai, Himalaya Publishing House, 1999

Sankaran, S., Business Environment, Chennai, Margham Publications, 2000.

Francis Cherunilam, Global Business Environment, Mumbai , Himalaya Publishing House, 2000.

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.

The allotment of marks would be

Section A – short answers (Max 50 words)	10 x 3 = 30 Marks
Section B – Essay type answers (300 words)	5 x 6= 30 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 hrs.

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086

B.Com. DEGREE – Corporate Secretaryship

SYLLABUS

(Effective from the academic year 2011 - 2012)

INDUSTRIAL RELATIONS

CODE :11CM/ME/IR 43

CREDITS : 3

L T P : 3 1 0

TOTAL TEACHING HOURS : 52

OBJECTIVES OF THE COURSE

- To educate students about the contextual and constitutional framework of industrial relations.
- To emphasize on the importance of Trade Union movement and the law relating to Trade Unions.

Unit 1 (10 Hrs)

Introduction

- 1.1 Meaning objectives and scope of industrial relations
- 1.2 Basic concepts of Industrial Relations
- 1.3 Effectiveness of Industrial Relations
- 1.4 Industrial relations programme

Unit 2 (10 Hrs)

Trade Unionism

- 2.1 Trade Union Movement
- 2.2 Functions and obligations of Trade Union
- 2.3 Trade Union Act, 1926 - Objects, Registration of Trade Union, Cancellation of Trade Union, Appeal, Rights and Privileges of Trade Union.

Unit 3 (12 Hrs)

Industrial Discipline

- 3.1 Definition and Objects
- 3.2 Human Relation and Discipline
- 3.3 Code of Discipline
- 3.4 Procedure for Employee discharge

Unit 4 (10 Hrs)

The Industrial Disputes Act, 1947

- 4.1 Meaning and Scope
- 4.2 Authorities under the Act
- 4.3 Strikes and Lock outs
- 4.4 Lay-off and Retrenchments
- 4.5 Unfair Labour Practices

Unit 5 (10 Hrs)

Special Provisions Relating To Labour Welfare And Social Security Legislation

- 5.1 The Employees State Insurance Act, 1948
- 5.2 The Workmen's Compensation Act, 1923
- 5.3 The payment of Gratuity Act, 1972
- 5.4 Employees Provident Fund and Miscellaneous provisions Act, 1952
- 5.5 The Maternity Benefit Act, 1961

BOOKS FOR REFERENCE

Ahuja K.K. (1988), Industrial Relations - Theory and Practice, Kalyani Publishers, New Delhi.

Ajay Garg, (1999), Labour Laws, Nabhi Publications, New Delhi.

Central Law Publications, (1996), Labour and Industrial Laws.

Davar, R.S. (1997), Personnel Management and Industrial Relations in India, Vikas Publishing House Pvt., Ltd., New Delhi.

Mamoria. Mamoria. Gankar, (2000), Dynamics of Industrial Relations, Himalaya Publishing House, New Delhi.

Arun Monappa, (2002), Industrial Relations, Tata McGraw Hill Publishing Co., Ltd., New Delhi.

QUESTION PAPER PATTERN

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The duration of the examination will be 3 hours.

The allotment of marks would be

Section A – short answers (Max 50 words) 10 x 3 = 30 Marks

Section B – Essay type answers (300 words) 5 x 6 = 30 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 – 600 086

B.Com DEGREE – Corporate Secretaryship

SYLLABUS

(Effective from the academic year 2011 – 2012)

CORPORATE ACCOUNTING

CODE: 11CM/MC/CA54

CREDITS : 4

L T P : 4 1 0

TOTAL TEACHING HOURS : 65

OBJECTIVES

- To provide a comprehensive knowledge on accounting entries for issue and redemption of shares and debentures.
- To give an exposure to the different methods for valuation of goodwill and shares.

Unit 1

Issue of Equity Shares (12 Hours)

- 1.1 Shares issued at par, at premium, at discount and for consideration other than cash
- 1.2 Forfeiture of shares
- 1.3 Re-issue of forfeited shares

Unit 2

Issue of Preference Shares (10 Hours)

- 2.1 Accounting for issue of preference shares
- 2.2 Redemption of preference shares

Unit 3

Issue of Debentures (13 Hours)

- 3.1 Accounting procedure for issue of debentures
- 3.2 Provision for redemption of debentures
- 3.3 Redemption of debentures

Unit 4

Final Accounts of Companies (15 Hours)

- 4.1 Preparation of Final Statement of accounts as per Companies Act 1956.
- 4.2 Computation of managerial remuneration- adjustments relating to taxation, dividend and statutory reserves in the preparation of final accounts.
- 4.3 Use of Tally in the preparation of final accounts

Unit 5

(15 Hours)

Valuation of shares and goodwill

- 5.1 Meaning, Need and factors to be considered for valuing goodwill and 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, Capitalisation of Super profit method

BOOK FOR STUDY

Reddy, T.S., Murthy A., Corporate Accounting, Chennai, Margham Publications, 2005.

BOOKS FOR REFERENCE

Arulanandam, M.A., Raman, K.A., Corporate Accounting, Mumbai, Himalaya Publishing House, 2006.

Gupta, R.L., Radhaswamy, M., Advanced Accountancy (Vol I, III & IV), New Delhi, Sultan Chand and Sons, 2006.

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

Maheshwari, S.N., Advanced Accountancy (Part II), New Delhi Vikas Publishing House, 2006.

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

Joseph T. Corporate Accounting, 2nd edition, Tata McGrawhill Publications, 2009

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 3 = 30 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 15 =30 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

B.Com. DEGREE – Corporate Secretaryship

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

COMPANY LAW

CODE: 11CM/MC/CL54

CREDITS: 4

L T P: 4 1 0

TOTAL TEACHING HOURS: 65

OBJECTIVES

- To educate on the fundamental principles of company law.
- To expose students to the statutory provisions relating to the formation and management of a company

Unit 1 (10 Hours)

Introduction

- 1.1 Definition and characteristics of a company
- 1.2 Types of companies- Private, Public, Government and Foreign companies

Unit 2 (15 Hours)

Formation of a Company

- 2.1 Incorporation
- 2.2 Memorandum of Association- meaning, contents, alterations, doctrine of ultra vires
- 2.3 Articles of Association – contents, alterations, doctrine of indoor management.
- 2.4 Prospectus – Definition, contents, mis-statements in prospectus and its Consequences

Unit 3 (15 Hours)

3.1 Meetings

- 3.1.1 Annual General Meeting
- 3.1.2 Statutory Meeting
- 3.1.3 Extraordinary General Meeting
- 3.1.4 Board Meetings

3.2. Resolutions

- 3.2.1 Types of Resolutions

Unit 4 (10 Hours)

Management and administration

- 4.1 Board of Directors – appointment, removal, powers, duties and liabilities
- 4.2 Managing Director

Unit 5

Winding up of a Company

(10 Hours)

- 5.1 Meaning
- 5.2 Methods of Winding up
 - 5.2.1 By court
 - 5.2.2 Voluntary Winding up
 - 5.2.3 Subject to the supervision of the court

BOOK FOR STUDY

Kapoor N.D., Elements of Company Law, 20th edition, New Delhi, Sultan Chand and Co. Ltd., 2007.

BOOKS FOR REFERENCE

Bharat, 2001, Manual of Companies Act, Corporate Laws and SEBI Guidelines, Law Publishers

Dalal, Gaggar, and Kshir Sagar, 2002, Guide to notes on Company Accounting and Reports - Law Publishers

Gogna P.P.S, 2004, 5th edition A Text book of Company Law, Sultan Chand and Co. Ltd., New Delhi

Gulshan S. S, G.K Kapoor., 2004, 9th edition, Corporate and other Laws, New Age International (P) Ltd. Publishers , New Delhi.

Pandab S.K., 2002, 1st edition , Company Law & Practice, , Bharat Law House 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.

The allotment of marks would be

Section A – Objective 30 x 1 = 30 Marks

(Fill in the blanks, True or False , Multiple choice)

Section B – Essay type answers (300 words) 5 x 6= 30 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 600 086

B.Com. DEGREE - Corporate secretaryship)

SYLLABUS

(Effective from the academic year 2010 - 2011)

CORPORATE SOCIAL RESPONSIBILITY

CODE:11CM/MC/CS 54

CREDITS : 4

L T P: 4 1 0

TOTAL TEACHING HOURS : 65

OBJECTIVES

- To understand the concept and theory of Corporate Social Responsibility.
- To analyze and examine Corporate Social Responsibility as an integral part of corporate sustainability.

Unit 1	(12hrs)
Introduction	
1.1 CSR meaning and concepts	
1.2. Need and Importance of CSR	
1.3. Corporate sustainability and CSR.	
Unit 2	(15 hrs)
Business and ethical environment	
2.1.Ethical issues of business	
2.2. Ethical dilemma in business	
2.3. Emerging role of organizations in resolving ethical issues	
Unit 3	(10 hrs)
Corporate Governance	
3.1. Meaning and concepts of Corporate Governance	
3.2. Management structure of Corporate Governance	
3.3 Board, Committees and their functions	
Unit 4	(12hrs)
Corporate and natural environment	
4.1 Managing environmental issues	
Unit 5	(16 hrs)
Responding to stake holders	
5.1 Stock holders, Employees, Community - Corporate philanthropy and Community volunteering	
5.2. Cases – Socially responsible business practices	

BOOKS FOR REFERENCE

Dunphy D.A Griffiths and S Benn., 2003.,Organizational Change for Corporate Sustainability, London, Routledge.

Philip Kotler and Nancy Lee., 2008., Corporate social responsibility – Doing the Most Good for Your Company and Your Cause, Wiley – India edition.

U.C.Mathur., 2005.,Corporate Governance & Business Ethics, Macmillan.

Subhash Chandra Das., 2008.,Corporate Governance in India, PHI.

Dr.S.Singh.,2007., Corporate Governance, Excel books.

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

Crans Andrew, 2007, Business Ethics., New Delhi, OxfordUniversity Press

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 3 = 30 Marks

Section B – Essay type answers (300 words) 5 x 6 = 30 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, presentation of models, 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

B.Com. DEGREE – Corporate Secretaryship

SYLLABUS

(Effective from the academic year 2011 – 2012)

FINANCIAL MARKETS

CODE: 11CM/MC/FK54

CREDITS : 4

L T P : 4 1 0

TOTAL TEACHING HOURS: 65

OBJECTIVES

- To provide students a comprehensive knowledge of the functions and elements of the financial market.
- To familiarize them with trading in the stock exchange

Unit 1

Financial Markets

(10 Hours)

- 1.1 Definition
- 1.2 Functions
- 1.3 Constituents
- 1.4 Types of Financial Markets

Unit 2

2.1 Money Market

(10 Hours)

- 2.1.1 Definition, Objectives and features of a developed money market
- 2.1.2 Composition of money market

2.2 Money Market Instruments

2.3 Indian Money Market

2.4 Global Money Market

Unit 3

3.1 Capital Market

(15 Hours)

- 3.1.1 Characteristics of Primary and Secondary Markets
- 3.1.2 Functions of Capital Markets

3.1 Primary Market

- 3.1.1 Meaning and functions
- 3.1.2 Instruments of Issue
- 3.1.3 Intermediaries in the new Issue market
- 3.1.4 SEBI Guidelines for Listed and Unlisted companies

Unit 4

Secondary Markets

(15 Hours)

- 4.1 Stock exchange – services, role and organization of stock exchange in India
- 4.2 Listing of securities – requirements and procedures
- 4.3 Types of Brokers
- 4.4 Methods of trading in Stock Exchange – carry over or badla, genuine Vs. Speculative trading, kinds of speculators

- Unit 5** **(15 Hours)**
- 5.1 **Over-the-Counter-Exchange of India, National Stock Exchange and Depository Systems**
- 5.1.1 OTCEI – Features, promoters, participants, listing
- 5.1.2 NSE – Features, NSE Vs. OTCEI
- 5.2 **Depository System – Meaning, Definition, Objectives of Interacting Institutions**
- 5.2.1 Trading in Depository Systems
- 5.2.2 Depository System in India
- 5.2.3 National Securities Depository Limited

BOOKS FOR REFERENCE

Avadhani, V.A., Capital Market Management, 1st edition, New Delhi, Himalaya Publishing House, 2005.

Gordon, E., Natarajan K., Capital Market in India, New Delhi, Himalaya Publishing House, 2006.

Dr. S. Gurusamy, Capital Markets, 1st edition, Chennai, Vijay Nicole Imprints Pvt. Ltd., 2006.

Khan M. Y., Indian Financial System, New Delhi, Tata McGraw Hill Publishing Co. Ltd., 2005.

MachiRaju H.R., Indian Financial System, Mumbai, Vikas Publishing Pvt. Ltd., 2006
Sundaram and Varshney, Banking and Financial System, New Delhi, Sultan Chand & Sons, 2005.

QUESTION PAPER PATTERN

The duration of the examination will be 3 hours.

The allotment of marks would be

Section A – short answers (Max 50 words) 10 x 3 = 30 Marks

Section B – Essay type answers (300 words) 5 x 6 = 30 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 hrs.

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086

B.Com. DEGREE – Corporate Secretaryship

SYLLABUS

(Effective from the academic year 2011 – 2012)

CUSTOMER RELATIONSHIP MANAGEMENT

CODE: 11CM/ME/CR53

CREDITS: 3

L T P: 3 1 0

TOTAL TEACHING HOURS: 52

OBJECTIVES

- To provide an insight into the realm of relationship marketing concepts and applications.
- To create an understanding of the measures adopted in satisfying customers or retaining them.

Unit 1 (5 Hours)

Fundamental concepts in Relationship Marketing

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

Unit 2 (8 Hours)

Customer Acquisition

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

Unit 3 (13 Hours)

Customer Loyalty

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

Unit 4 (13 Hours)

Customer Satisfaction and Retention

- 4.1 Significance of Customer Retention
- 4.2 Major Customer Retention Stages
- 4.3 Customer satisfaction – Factors & Level

Unit 5 (13 Hours)

Integrated Marketing Strategies

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

BOOK FOR STUDY

Shahjahan S., Relationship Marketing – Text and Cases, New Delhi, Tata McGraw Hill Publishing Co., 2006.

BOOKS FOR REFERENCE

Mark Godson, Relationship Marketing, 2008 edition, Oxford University Press.

Thorsten Hening-Thurau, Ursula Hansen, Relationship Marketing, April 2004, Publisher: Spring (May 2000)

Roberts Graham-Phelps, 2006, 1st edition, Customer Relationship Management, Pvt. Ltd., New Delhi.

Jaiswal, M.P., Anjali Kaushik, e-CRM: Business and System Frontiers, 1st edition New Delhi, Asian Books Pvt. Ltd., 2002.

Kristin Anderson and Carol Kerr, Customer Relationship Management, 1st edition, New Delhi, Tata McGraw Hill, 2002.

Madhavi Garikaparathi, CRM in Financial Services, 1st edition, Hyderabad, The ICAI University Press, 2006.

Peter Duchessi, Crafting Customer Value – The Art and Science, 1st edition, Mumbai, Jaico Publishing House, 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 – short answers (Max 50 words) 10 x 3 = 30 Marks

Section B – Essay type answers (300 words) 5 x 6 = 30 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

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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 – 600 086

B.Com. DEGREE – Corporate Secretaryship

SYLLABUS

(Effective from the academic year 2011 – 2012)

ENTREPRENEURIAL DEVELOPMENT

CODE: 11CM/ME/ED53

CREDITS : 3

L T P : 3 1 0

TOTAL TEACHING HOURS: 52

OBJECTIVES

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

Unit 1

Introduction: An Overview of Entrepreneurship (8 Hours)

- 1.1 Meaning of an entrepreneur
- 1.2 Qualities of an effective entrepreneur, types of entrepreneurs
- 1.3 Factors that contribute to growth of entrepreneurship
- 1.4 Barriers to Entrepreneurship

Unit 2

(8 Hours)

Enterprise Launching

- 2.1 Choice of an Organization – Factors influencing the choice of organisation and form of organisation
- 2.2 Meaning & significance of Project
- 2.3 Project identification
- 2.4 Project selection

Unit 3

Project Formulation (12 Hours)

- 3.1 Meaning and significance of Project Report
- 3.2 Contents of Project Report
- 3.3 Preparation of Project Report
- 3.4 Project Cost Analysis
- 3.5 Project Appraisal – PERT, CPM, Pay back method, NPV & IRR

Unit 4

4.1 Financial Planning for New ventures (12 Hours)

- 4.1.1 Financial Planning – need and importance
Sources of finance- Bank , Lease financing and Hire purchase, venture capital, institutional finance.
- 4.1.2 Long term and short term finance , Ratio analysis ,cash flow and fund flow - meaning

4.2 Tax benefits

Unit 5**(12 Hours)****A study on the working of an entrepreneurial industry in Chennai and preparation of a report****BOOK FOR STUDY**

Srinivasan N.P., and Gupta C.B., Entrepreneurial Development, New Delhi, Sultan Chand and Sons, 2007.

BOOKS FOR REFERENCE

Gupta C.V., Entrepreneurial Development, New Delhi, Sultan Chand & Sons Co. Ltd., 2005.

Khanka S. S., Entrepreneurial Development, New Delhi, Sultan and Chand Sons Co. Ltd., 2005

Renu Arora, S. K. Sood, Entrepreneurial Development, Ludhiana, Kalyani Publishers, 2007.

Sani. J. S., Rathore B. S., Entrepreneurship- Theory and Practice, New Delhi, Wheeler Publishers, 2004.

Vasanth Desai, Entrepreneurial Development, Mumbai, Himalaya Publishing House, 2005.

Satish Tanej., S.L.Gupta., Entrepreneur Development New Venture Creation, New Delhi, Galgotia Publishing Company

QUESTION PAPER PATTERN

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The duration of the examination will be 3 hours.

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Section B – Essay type answers (300 words) 5 x 6 = 30 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, project presentation 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 - 600 086

B.Com. DEGREE – Corporate Secretaryship

SYLLABUS

(Effective from the academic year 2011-2012)

INSURANCE AND RISK MANAGEMENT

CODE: 11CM/ME/IS53

CREDITS: 3

L T P : 3 1 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, Pearson's 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.

QUESTION PAPER PATTERN

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The duration of the examination will be 3 hours.

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

Continuous Assessment Tests

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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 – 600 086

B.Com. DEGREE – Corporate Secretaryship

SYLLABUS

(Effective from the academic year 2011 – 2012)

AUDITING

CODE: 11CM/MC/AG64

CREDITS: 4

L T P: 4 1 0

TOTAL TEACHING HOURS: 65

OBJECTIVES

- To give an exposure to the various concepts of auditing.
- To enlighten on the audit practices to check the authenticity and accuracy of the financial statements.

Unit 1 (15 Hours)

1.1 Introduction

- 1.1.1 Auditing – Meaning and Definition
- 1.1.2 Objectives of Auditing
- 1.1.3 Auditor – Qualification and Qualities

1.2 Audit Programme

- 1.2.1 Audit Notebooks – Working Papers and Merits of Audit Programmes
- 1.2.2 Practical Programmes – Hospitals, co-operative society, clubs and Educational Institutions.

Unit 2 (10 Hours)

Vouching

- 2.1 Internal audit and internal check – Test checks
- 2.2 Vouching of cash transactions – cash sales, receipts from debtors including teeming and lading method of frauds, payment to creditors, payment of wages
- 2.3 Vouching of Credit Transactions – Credit purchases, credit sales, sales returns, purchase returns
- 2.4 Vouching of impersonal ledger – Outstanding assets, outstanding liabilities, contingent liabilities

Unit 3 (15 Hours)

Valuation and Verification of Assets

- 3.1 Capital and revenue expenditure
- 3.2 Divisible profits – Dividend Declaration
- 3.3 Depreciation
- 3.4 Reserves and Provisions

Unit 4 (15 Hours)

4.1 Audit of Limited Companies

- 4.1.1 Appointment and removal of auditor
- 4.1.2 Rights, duties and liabilities as per Companies Act

4.2 Audit Report

- 4.2.1 Method of Reporting

Unit 5

5.1 Investigation

(10 Hours)

5.1.1 Distinction between audit and investigation

5.1.2 Different classes of investigation

5.2 Auditing in an EDP Environment

5.2.1 Audit approach in an EDP Environment

5.2.2 Problems and Control in an EDP Environment

5.2.3 Computer assisted auditing techniques

BOOK FOR STUDY

Tandon B. N., Handbook of Practical Auditing, New Delhi, S.Chand & Co. 2007.

BOOKS FOR REFERENCE

De Paula F.R.M, Principles of Auditing: A practical manual for student and practitioners, London, E.L.B.S., 2005.

Gupta, Kamal, Contemporary Auditing, New Delhi, Tata McGraw Hill, 2006.

Pagare Dinakar, Basics of Auditing, New Delhi, Sultan Chand & Co., 2007.

Saxena R. G., Principles and Practices of Auditing, Mumbai, Himalaya Publications, 2004.

Kumar, Pradeep, Sachdeva, Baldev, Singh Jagwant, Auditing Theory and Practice, New Delhi, Kalyani Publishers, 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 3 = 30 Marks

Section B – Essay type answers (300 words) 5 x 6 = 30 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, practical training in an audit office for 30 hours 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 – 600 086

B.COM DEGREE – Corporate Secretaryship

SYLLABUS

(Effective from the academic year 2011 – 2012)

BUSINESS COMMUNICATION

CODE: 11CM/MC/BC64

CREDITS: 4

L T P : 4 1 0

TOTAL TEACHING HOURS : 65

OBJECTIVES

- To emphasize on the importance of written communication in business
- To expose the students to the various kinds of business correspondence

Unit 1 (10 Hours)

1.1 Introduction

- 1.1.1 Importance of effective communication in business
- 1.1.2 Barriers to communication

1.2 Types of Communication

- 1.2.1 Oral communication – Techniques of effective speech
- 1.2.2 Written communication
- 1.2.3 Business letters – functions and kinds – Mechanical structure

Unit 2 (20 Hours)

2.1 Types of business letters

- 2.1.1 Application letter
- 2.1.2 Reference letter
- 2.1.3 Letter of Appointment
- 2.1.4 Testimonial Letter

2.2 Trade Letters

- 2.2.1 Enquiries – Credit, Status
- 2.2.2 Offers and Quotations
- 2.2.3 Orders–Placing an order, Execution, Refusal and Cancellation
- 2.2.4 Request for a loan–Extension of loan, Request for O/D facility

2.3 Agency Correspondence

Unit 3 (15 Hours)

3.1 Circular Letters

3.2 Sales Letters

3.3 Collection Letters

Unit 4 **(10 Hours)**
Secretarial Correspondence

- 4.1 Correspondence with share holders
- 4.2 Correspondence with Directors
- 4.3 Correspondence with outsiders
- 4.4 Drafting of an agenda and minutes

Unit 5 **(10 Hours)**
Report Writing

- 5.1 Types of Business Report – Characteristics of a good report
- 5.2 Preparation and organisation of a good report
- 5.3 Writing of a Business Report

BOOK FOR STUDY

Pal Rajendra and Korlahalli, Essentials of Communication, New Delhi, Sultan Chand and Sons, 2004.

BOOKS FOR REFERENCE

Asheley.A., 2005, Hand Book of Commercial Correspondence, ELBS/OUP Oxford, New Delhi,

Bahl J.C., 2002 2nd edition Modern Business Correspondence and Minutes Writing, N.M. Tripathi Pvt.,Ltd., Mumbai.

Gartside.KL., 2006, Modern Business Correspondence, ,Mc Donald Evans Ltd., London.

Roy.W. Poe, 2000, 1st Indian edition, Business Communication, McGraw Hill Book Company, , New Delhi.

Rayudu C.S., 2005, Communication, Himalaya Publishing House, Mumbai.

Sharma R.C., Mohan Krishna, 2004, Business Correspondence and Report Writing, Tata McGraw Hill Company, 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.

The allotment of marks would be

Section A – short answers (Max 50 words) 10 x 3 = 30 Marks

Section B – Essay type answers (300 words) 5 x 6 = 30 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, preparation of reports 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 – 600 086

B.Com. DEGREE – Corporate Secretaryship

SYLLABUS

(Effective from the academic year 2011 – 2012)

BUSINESS TAXATION

CODE: 11CM/MC/BT64

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

Unit 2

(15 Hours)

Computation of income for an Individual-I (Theoretical aspects and simple Problems)

- 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.

Unit 3

(15 Hours)

Computation of income for an Individual-I (Theoretical aspects and simple Problems)

- 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

Unit 4

(15 Hrs)

Return of income and Assessment

- 4.1 Basic concepts in assessment procedure – Filing of Returns, Permanent Account Number.
- 4.2 Computation of tax liability

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, Sahitya Bhavan Publications, Agra

Vinod K., Singhanian, 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. The allotment of marks would be:

Section A – short answers (max. 50 words) - 10 x 3 = 30 Marks

5 Questions theory and 5 Problems

Section B – 3 theory questions and 4 Problems 5 x 8 = 40 Marks

Section C – Problems 2 x 15 =30 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 – 600 086

B.Com. DEGREE : Corporate Secretaryship

SYLLABUS
(Effective from the academic year 2011 – 2012)

INSTITUTIONAL TRAINING

CODE:11CM/MC/IT 64

CREDITS: 4