

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086

B.Com. DEGREE : Corporate Secretaryship

COURSES OF STUDY

(Effective from the academic year 2010 - 2011)

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
<b>Semester - I</b>									
CM/MC/BM14	Business Management	4	4	1	0	3	50	50	100
CM/MC/MG14	Marketing	4	4	1	0	3	50	50	100
<b>Semester - II</b>									
CM/MC/CM24	Cost and Management Accounting	4	4	1	0	3	50	50	100
CM/MC/BS24	Banking Services	4	4	1	0	3	50	50	100
CM/GC/ES22	Environmental Studies	2	2	0	0	2	50	50	100
<b>Semester - III</b>									
CM/MC/BL34	Business Law	4	4	1	0	3	50	50	100
CM/MC/FA34	Financial Accounting	4	4	1	0	3	50	50	100
CM/MC/IR34	Insurance and Risk Management	4	4	1	0	3	50	50	100
CM/MC/HR34	Human Resource Management	4	4	1	0	3	50	50	100
<b>Semester - IV</b>									
CM/MC/FS44	Financial Services	4	4	1	0	3	50	50	100
CM/MC/FM44	Financial Management	4	4	1	0	3	50	50	100
CM/MC/IT44	Income Tax Law and Practice	4	4	1	0	3	50	50	100
CM/AC/SB44	Business Statistics	4	4	0	0	3	50	50	100
CM/ME/AD44	Advertising	4	4	1	0	3	50	50	100
OR									
CM/ME/CR44	Customer Relationship Management	4	4	1	0	3	50	50	100
OR									
CM/ME/FM44	Financial Markets	4	4	1	0	3	50	50	100
<b>Semester - V</b>									
CM/MC/CL54	Company Law	4	4	1	0	3	50	50	100
CM/MC/CA54	Corporate Accounting	4	4	1	0	3	50	50	100
CM/MC/TX54	Business Taxation	4	4	1	0	3	50	50	100
CM/MC/SP54	Secretarial Practice	4	4	1	0	3	50	50	100

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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
<b>Semester - VI</b>									
CM/MC/BC64	Business Communication	4	4	1	0	3	50	50	100
CM/MC/AG64	Auditing	4	4	1	0	3	50	50	100
CM/MC/CS64	Corporate Social Responsibility	4	4	1	0	3	50	50	100
CM/MC/IG64	Institutional Training (Project)	4	4	1	0	3	50	50	100
CM/ME/ED64	Entrepreneurial Development	4	4	1	0	3	50	50	100
OR									
CM/ME/BE64	Business Environment	4	4	1	0	3	50	50	100
OR									
CM/ME/MR64	Marketing Research	4	4	1	0	3	50	50	100
<b>General Electives</b>									
CM/GE/HM24	Human Resource Management	4	4	0	0	2	50	50	100
CM/GE/SM24	Salesmanship	4	4	0	0	2	50	50	100
CM/GE/CA24	Contemporary Advertising	4	4	0	0	2	50	50	100
CM/GE/BL32	Business Leadership	2	2	0	0	-	50	-	100
CM/GE/BP32	Banking Practices	2	2	0	0	-	50	-	100
CM/GE/FS42	Financial Services	2	2	0	0	-	50	-	100
CM/GE/BV54	Essentials for a Business Venture	4	4	0	0	2	50	50	100

1 Lecture Hour = 1 credit / Tutorial Hour = 0 credit

2 Practical Hours = 1 credit / 3 Practical Hours = 2 credits

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

**B.Com. DEGREE : Corporate Secretaryship**

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

**BUSINESS MANAGEMENT**

**CODE: CM/MC/BM 14**

**CREDITS: 4**

**L T P: 4 1 0**

**TOTAL TEACHING HOURS: 65**

**OBJECTIVES OF THE COURSE**

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

**Unit 1 (15 Hrs)**

**Introduction**

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

**Unit 2 (11 Hrs)**

**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 Hrs)**

**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 Hrs)**

**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 Hrs)

5.1 Importance of control and control process

5.2 Characteristics of an ideal control system

### BOOKS FOR STUDY

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

### BOOKS FOR REFERENCE

Pagare Dinakar, 2007, 5<sup>th</sup> edition, **Business Management**, Sultan Chand and Sons, New Delhi.

Gupta N.S. and Alka Gupta, 2005, **Essentials of Management**, Anmol Publications Pvt. Ltd., New Delhi.

Koontz Harold, Hein Weihrich, 2004, 6<sup>th</sup> edition, **Essentials of Management**, Tata Mc Graw Hill publishing Company Ltd., New Delhi.

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

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

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 for 1½ hrs .

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

**B.Com. DEGREE : Corporate Secretaryship**

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

**MARKETING**

**CODE: CM/MC/MG 14**

**CREDITS: 4**

**L T P: 4 1 0**

**TOTAL TEACHING HOURS: 65**

**OBJECTIVES OF THE COURSE**

- 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 Hrs)**

**Introduction**

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

**Unit 2 (15 Hrs)**

**Channels of Distribution**

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

**Unit 3 (20 Hrs)**

**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 Hrs)**

**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 (10 Hrs)**

**5.1 Pricing**

- 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, 2006, 7<sup>th</sup> edition, **Marketing**, Sultan Chand & Sons, New Delhi.

## **BOOKS FOR REFERENCE**

Gandhi J.C., 2006, Marketing, Tata Mc Graw Hill Publishing Co. Ltd., New Delhi.

Kotler Philip, 2000, Millenium edition, **Marketing**, Prentice Hall of India Private Ltd., New Delhi.

Kotler Philip, 1999, 1<sup>st</sup> edition, **Kotler on Marketing**, Prentice Hall of India Private Ltd., New Delhi.

Stanton William J., Micheal J. Etzel, Bruce J. Walker, 1994, 10<sup>th</sup> edition, **Fundamentals of Marketing**, Tata Mc Graw Hill Publishing Co. Ltd., New Delhi.

Xavier M. J., 1999, 1<sup>st</sup> edition, **Marketing in the New Millenium**, Vikas Publishing House Pvt Ltd., New Delhi.

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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)

### **Continuous Assessment Tests**

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

**Allied Core Offered by the Department of Economics to students of Commerce (CS)**

**SYLLABUS**

(Effective from the academic year 2010-2011)

**BASIC ISSUES IN INDIAN ECONOMY**

**CODE : EC/AC/BI14**

**CREDITS: 4**

**LTP: 4 0 0**

**TOTAL TEACHING HOURS : 52**

**OBJECTIVES OF THE COURSE**

- To develop in the students an awareness of the basic issues and problems relating to the Indian Economy.
- To motivate the students to make a critical analysis of Indian economic problems.

**Unit 1**

**Introduction**

**(10 Hrs)**

- 1.1 Basic features of an underdeveloped economy- India.
- 1.2 India as a developing economy.
- 1.3 Planning - Definition, Objectives - XI Plan- Objectives, Targets
- 1.4 National Income – Concepts - Trends in National Income

**Unit 2**

**Poverty and unemployment**

**(10 Hrs)**

- 2.1 Poverty- Relative and Absolute
- 2.2 Magnitude of Poverty in India
- 2.3 Causes of Poverty in India
- 2.4 Anti- Poverty Programmes - Objectives and Features-EAS, PMRY,SGSY, SGRY,PMGY, Swayamsidha, NREGA.
- 2.5 Nature and Types of Unemployment.
- 2.6 Causes and Measures

**Unit 3**

**Population**

**(6hrs)**

- 3.1 Trends in population growth in India.
- 3.2 Statistics relating to population, sex ratio, density, literacy, birth rate and death rate
- 3.3 National Population Policy 2000.

**Unit 4**

**Agriculture and Industry**

**(16 Hrs)**

- 4.1.Role of agriculture in Indian Economy
- 4.2.Development Strategy in Indian Agriculture - Institutional Reforms- Land Reforms, Price Policy,( Main Features) - Technological Reforms- Green Revolution – Features, Merits and Demerits
- 4.3.Role of Industry in Indian Economy.
- 4.4.Small-scale Industries
- 4.5.Role of Public Sector.

**Unit 5****(10 Hrs)****External sector of the Indian economy**

- 5.1. Role of foreign trade in a developing economy
- 5.2. Balance of Payments- Meaning
- 5.3. Disequilibrium in Balance of Payments-Causes and Measures
- 5.4. Liberalization – Main Features
- 5.5. Impact of New Economic Policy on the Indian Economy.

**TEXTBOOKS**

Dhingra, C. Ishwar (2005), **The Indian Economy, Environment and Policy**, Sultan Chand and Sons, New Delhi .

Misra, S.K. Puri V.K., (2000). **A Text Book of Indian Economy**, Himalaya Publishing House, New Delhi.

**BOOK FOR REFERENCE**

Datt, R. and Sundaram K.P.M. (2007), **Indian Economy**, S.Chand and Co. Ltd., New Delhi.

Dhar, P.K., (2007), **Indian Economy**, Kalyani Publishers, New Delhi.

Agrawal A.N., (2008), **Indian Economy Problem of Development and Planning**, New Age International Pvt., Ltd., Publishers, New Delhi.

Jhingan M.L., (2007), **The Economics of Development and Planning**, Vrinda Publications (P) Ltd., Delhi.

**END SEMESTER EXAMINATION**

Total Marks : 100

Duration : 3 Hours

**QUESTION PAPER PATTERN:**

**Section A** – 10 x 3 = 30 marks (All 10 questions to be answered in 50 words each)

**Section B** – 5 x 6 = 30 marks (5 out of 7 questions to be answered in 300 words each)

**Section C** – 2 x 20 = 40 marks (2 out of 4 questions to be answered in 1200 words each)



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

**Allied Core Offered by the Department of Commerce  
to student of Computer Science**

**SYLLABUS**

**(Effective from the academic year 2008 – 2009)**

**FINANCIAL STATEMENTS AND ANALYSIS**

**CODE : CM/AC/FS 14**

**CREDITS : 4**

**L T P : 4 0 0**

**TOTAL TEACHING HOURS: 52**

**OBJECTIVES OF THE COURSE**

- To provide a basic knowledge of accounting concepts and practices.
- To familiarize the use of Excel in understanding and analyzing financial statements.

**Unit 1**

**Principles of Accounting (10 Hrs)**

- 1.1 Definition, accounting principles, concepts and conventions, preparation of journal and ledger.
- 1.2 Trial Balance and subsidiary books.

**Unit 2**

**Final accounts (12 Hrs)**

- 2.1 Final Accounts of a sole proprietor  
Preparation of Trading, Profit and Loss Account and Balance Sheet  
(Basic Concepts and Adjustments relating to Closing Stock,  
Depreciation, Outstanding Expenses, Prepaid Expenses and Bad Debts)
- 2.2 Final Accounts of a Company
  - 2.2.1 Preparation of Profit and Loss account – (Adjustments relating to  
Closing Stock, Depreciation, Outstanding Expenses, Prepaid  
Expenses and Bad Debts)
  - 2.2.2 Preparation of Balance Sheet (Format with no adjustment)
  - 2.2.3 Building of Balance Sheet and Profit and Loss account on MS-Excel

**Unit 3**

**Tools for Financial Statement Analysis (8 Hrs)**

- 3.1 Techniques for analyzing Financial Statements
  - 3.1.1 Comparative Statements
  - 3.1.2 Common Size Statements
  - 3.1.3 Trend Analysis
- 3.2 Use of Excel in analyzing Financial Statements

#### **Unit 4**

##### **Ratio Analysis (12 Hrs)**

- 4.1 Profitability Ratios
- 4.2 Solvency Ratios
- 4.3 Liquidity Ratios

#### **Unit 5**

##### **Cost Ascertainment (10 Hrs)**

- 5.1 Meaning of Direct and Indirect Cost
- 5.2 Preparation of Statement of Cost and Profit.

### ***BOOK FOR STUDY***

Jain S. P., and K.L. Narang, 2006, **Cost and Management Accounting**, Kalyani Publishers, Ludhiana.

### **BOOKS FOR REFERENCE**

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

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

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

Shukla M.C, T.S. Grewal and S.C. Gupta, 2007, **Advanced Accounts (Vol.1)**, Sultan Chand & Co., 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 – Objective questions

30 x 1 = 30 Marks

Section B – Problems

5 x 8 = 40 Marks

( from a choice of 7 Questions )

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 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-86**

**Allied Core Offered by the Department of Economics to students of Commerce(CS)**

**SYLLABUS**

(Effective from the academic year 2010-2011)

**ECONOMICS FOR BUSINESS**

**CODE : EC/AC/EB24**

**CREDITS :4**

**LTP :4 0 0**

**TOTAL TEACHING HOURS :52**

**OBJECTIVES OF THE COURSE**

- To introduce to the students some of the fundamental concepts of economic theory.
- To develop in the students the power of analysis and logical thinking, enabling them to comprehend the economic principles underlying decision making.

**Unit 1 (16 Hrs)**

**Demand and Supply Analysis**

- 1.1 Law of demand, determinants of demand, change in demand and amount demanded.
- 1.2 Elasticity of demand –Types- Price elasticity-factors influencing elasticity of demand, Importance of price elasticity of demand, Income and Cross elasticity-Applications of elasticity of demand.
- 1.3 Estimating demand- Importance and Scope of demand forecasting- Techniques of demand forecasting-complete enumeration survey, sample survey, Delphi technique, statistical methods-trend analysis, regression. Features of a good forecasting method.
- 1.4 Law of supply and its determinants
- 1.5 Elasticity of supply
- 1.6 Economies of scale (internal and external economies and diseconomies)

**Unit 2 (9 Hrs)**

**Theory of Production**

- 2.1 Law of diminishing returns
- 2.2 Returns to Scale
- 2.3 Isoquants
- 2.4 Least cost combination of factors

**Unit 3 (9 Hrs)**

**Cost and Cost Curves**

- 3.1 Concepts of cost.
- 3.2 Relation between average and marginal cost curves
- 3.3 Longrun Average Cost Curves and Marginal Cost Curves.
- 3.4 Concepts of AR and MR and relation between AR and MR curves

**Unit 4 (10 Hrs)**

**Market Structure and Competition**

- 4.1 Equilibrium and price determination under perfect competition

- 4.2 Equilibrium and price determination under monopoly
- 4.3 Price discrimination-meaning,types and equilibrium
- 4.4 Equilibrium and price determination under monopolistic competition
- 4.5 Oligopoly-features,concept of 'kinky demand' curve
- 4.6 Importance of advertising and selling costs
- 4.7 Common pricing methods- full cost,marginal cost,target pricing, mark up pricing, skimming and penetration.

**Unit 5**

**(8 Hrs )**

**Objectives of the Firm**

- 5.1 Profit, Growth, Sales, Utility maximization (brief knowledge-assignment )
- 5.2 Break Even Analysis-overview.

**TEXT BOOK**

Ahuja H.L. (2002), **Business Economics Micro**, S.Chand and Co.,Ltd. New Delhi

**BOOK FOR REFERENCE**

Robert, S. Pindyck, Daniel L. Rubinfeld, Prem L., Mehta (2005), **Micro Economics**, Pearson Education, Delhi.

Samuelson.Paul.A, and Nordhaus William D. (1999 ), **Economics**, McGraw Hill, Inc, New York.

Sundharam K.P.M. and E.N. Sundharam, (2007), **Micro Economics**, Sultan Chand and Sons, New Delhi.

Seth, M.L. (2004), **Micro Economics**, Lakshmi Narain Agarwal Educational Publishers, Agra.

**END SEMESTER EXAMINATION**

Total Marks : 100

Duration : 3 Hours

**QUESTION PAPER PATTERN:**

**Section A** – 10 x 3 = 30 marks (All 10 questions to be answered in 50 words each)

**Section B** – 5 x 6 = 30 marks (5 out of 7 questions to be answered in 300 words each)

**Section C** – 2 x 20 = 40 marks (2 out of 4 questions to be answered in 1200 words each)

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**Allied Core Offered by the Department of Commerce  
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**SYLLABUS**

**(Effective from the academic year 2008 – 2009)**

**PRINCIPLES OF FINANCIAL MANAGEMENT**

**CODE : CM/AC/PF 24**

**CREDITS : 4**

**L T P : 4 0 0**

**TOTAL TEACHING HOURS: 52**

**OBJECTIVES OF THE COURSE**

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

**Unit 1**

**Nature of Financial Management (10 Hrs)**

- 1.1 Modern Approach to Financial Management
  - 1.1.1 Investment Decisions
  - 1.1.2 Finance Decisions
  - 1.1.3 Dividend Decisions
- 1.2 Objectives of a Firm
  - 1.2.1 Profit Maximization
  - 1.2.2 Wealth Maximization
- 1.3 Risk Return Trade Off
- 1.4 Significance of Financial Management

**Unit 2**

**Time Value of Money (12 Hrs)**

- 2.1 Simple and Compound Interest
- 2.2 Present Value and Annuity
- 2.3 Sinking Fund
- 2.4 Using Excel to find future values

**Unit 3**

**Working Capital Management (12 Hrs)**

- 3.1 Need and types of working capital
- 3.2 Determinants of working capital
- 3.3 Simple problems on computation of working capital
- 3.4 Estimation of expected working capital requirement using excel

**Unit 4**

**Cash Asset Management (8 Hrs)**

- 4.1 Motives in holding cash balance
- 4.2 Basic strategies in cash management
- 4.3 Preparation of Budgeted Cash inflows and outflows using Excel

## Unit 5

### Capital Budgeting

(10 Hrs)

- 5.1 Investment Appraisal Techniques
- 5.2 Pay Back Period Method
- 5.3 Accounting Rate of Return
- 5.4 Net Present Value Method
- 5.5 Profitability Index Method
- 5.6 Capital Budgeting using Excel

### BOOK FOR STUDY

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

### BOOKS FOR REFERENCE

Ruzbeh J. Bodhanwala, 1999, **Understanding and Analysing Balance Sheets using Excel Worksheet**, Prentice Hall of India, New Delhi.

James C. Van Horne, **Financial Management and Policy**, 2004, Prentice Hall of India Pvt. Ltd., New Delhi.

Maheshwari S. N., 2004, **Financial Management**, Vikas Publishing House Pvt. Ltd., New Delhi.

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

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

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Section A – Objective questions

30 x 1 = 30 Marks

Section B – Problems

5 x 8 = 40 Marks

( from a choice of 7 Questions )

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 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.

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**B.Com. DEGREE : Corporate Secretaryship**

**SYLLABUS**

(Effective from the Academic Year 2010 – 2011)

**ENVIRONMENTAL STUDIES**

**CODE : CM/GC/ES 22**

**CREDIT : 2**

**L T P : 2 0 0**

**TOTAL TEACHING HOUR : 26**

**OBJECTIVES OF THE COURSE**

- To provide a fundamental knowledge of the environment
- To create an awareness about environmental issues
- To educate the students about conservation and management of natural resources

**Unit 1 (5 Hrs)**

**Introduction**

- 1.1 Components of the environment – technological, social, natural.  
Classification and characteristics of resources –  $K_N$ ,  $K_M$ ,  $K_H$ . Renewable and non – renewable
- 1.2 Material Balance Approach
- 1.3 Energy Flow under ecosystems.

**Unit 2 (5 Hrs)**

**Pollution**

- 2.1. Types of pollution – Air, Water, Solid Waste, Noise
- 2.2. Sources, effects and consequences of pollution
- 2.3. Policy measures with respect to India

**Unit 3 (5 Hrs)**

**Socio Economic Aspects of the Environment**

- 3.1. Human behaviour: - Population – urbanization – poverty ( as cause and result of pollution and degradation)  
Technology: - Agriculture and industry – deforestation. Use, Misuse and Abuse of the resources
- 3.2. Religion, tradition and Culture
- 3.3. Deep Ecology – Eco centric vs. Anthropocentric

**Unit 4** (5 Hrs)

**Sustainable Development**

- 4.1. Problems – green house effect – depletion of the ozone layer – climate change
- 4.2. Loss of bio diversity – impact on women – Ecofeminism
- 4.3. Impact on Livelihood and Health – Environmental disasters natural and human made – Bhopal gas Tragedy – Chernobyl Accident – Gulf War – Love Canal Episode – Tsunami.

**Unit 5** (6 Hrs)

**Remedies and Policy Implications**

- 5.1. Methods evolved to measure and check environmental degradation and pollution – carbon footprint, carbon credit, ecological footprint, and ecological shadow.
- 5.2. Environmental movements in India – Chipko movement, Narmada bachao Andolan, Sethu Samudram Project
- 5.3. International environmental agreement – Stockholm Conference – Montreal protocol – RIO Meet – Kyoto Conference.

**BOOKS FOR REFERENCE**

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

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

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

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

**END SEMESTER EXAMIANTION**

Total Marks : 50

Duration : 2 Hours

**QUESTION PAPER PATTERN:**

**Section A**

- Choose the correct answer 5 Marks
- Fill in the blanks 5 Marks
- Match the following 5 Marks

**Section B** –5 x 5 = 25 marks (5 out of 7 questions to be answered in 150 words each)

**Section C** –1 x 10 =10 marks (1out of 3 questions to be answered in 1200 words each)



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**B.Com. DEGREE : Corporate Secretaryship**

**SYLLABUS**  
**(Effective from the academic year 2008 – 2009)**

**BANKING SERVICES**

**CODE: CM/MC/BS 24**

**CREDITS: 4**

**L T P: 4 1 0**

**TOTAL TEACHING HOURS: 65**

**OBJECTIVES OF THE COURSE**

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

**Unit 1 (13 Hrs)**

**Banker and Customer**

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

**Unit 2 (14 Hrs)**

**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 (10 Hrs)**

**E-Banking**

- 3.1 Meaning and services
- 3.2 Risks in E-Banking
- 3.3 Managing the risks
- 3.4 Drawbacks in Internet Banking
- 3.5 Debit card, credit card, ATM card and smart card

**Unit 4 (13 Hrs)**

**Cheque**

- 4.1 Meaning, definition and requisites
- 4.2 Crossing of cheques
- 4.3 Endorsements of cheques
- 4.4 Payment of cheques
- 4.5 Collection of cheques
- 4.6 Material Alteration

## Unit 5

### Loans and Advances

(15 Hrs)

- 5.1 Principles of lending
- 5.2 Types of loans and advances
- 5.3 Modes of creating charges
- 5.4 Types of securities

### BOOK FOR STUDY

Sundharam K.P.M. and P.N. Varshney, 2005, 18<sup>th</sup> edition, **Banking Theory Law and Practice**, Sultan Chand & Sons, New Delhi.

### BOOKS FOR REFERENCE

Gordon E and K. Natarajan, 2005, 19<sup>th</sup> edition, **Banking Theory Law and Practice**, Himalaya Publishing House, Mumbai.

Gurusamy S, 2006, 2<sup>nd</sup> edition, **Banking Theory Law and Practice**, Vijay Nicole Imprints Pvt. Ltd., Chennai.

Gurusamy S, 2005, 5<sup>th</sup> edition, **Banking in the New Millennium**, Kanishka Publishers, New Delhi.

Prasad Nirmala K and J. Chandra Das, 2005, 1<sup>st</sup> edition, **Banking Theory Law and Practice**, Himalaya Publishing House, Mumbai.

Varshney P.N, 2006, 22<sup>nd</sup> edition, **Banking Law and 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 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 for 1½ hrs.

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

**B.Com. : Corporate Secretaryship**

**SYLLABUS**

(Effective from the academic year 2010-2011)

**COST AND MANAGEMENT ACCOUNTING**

**CODE: CM/MC/CM24**

**CREDITS: 4**

**L T P : 4 1 0**

**TOTAL TEACHING HOURS: 65**

**OBJECTIVES OF THE COURSE**

- To emphasize the need for analyzing the financial data for internal reporting, cost control and effective decision-making.
- To enable the students to trace the cost incurred in the manufacturing process.
- To analyze and interpret the financial statements for managerial decision making.

**Unit 1**

**(15 Hrs)**

**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.

1.1.3 Cost concepts and classification

**1.2 Unit and Output Costing**

1.1.4 Meaning and components of cost sheet

1.1.5 Computation of total cost and profit

1.1.6 Preparation of Quotations

**1.3 Reconciliation of Cost and Financial Accounts**

**Unit 2**

**(12 Hrs)**

**2.1 Material Cost**

2.1.1 Inventory Control Techniques

2.1.2 Computation of Material Cost

2.1.3 Methods of Issue of Materials

**2.2 Labour Cost**

2.2.1 Computation of Labour Cost

2.2.2. Labour turnover - computation

**Unit 3**

**(13 Hrs)**

**Overheads**

3.1 Classification of overhead costs

3.2 Primary distribution of overheads

3.3 Secondary distribution of overheads

3.4 Methods of absorption of overheads including ABC analysis

## **Unit 4**

**(10 Hrs)**

### **4.1 Management Accounting**

- 4.1.1 Meaning and Emergence of Management Accounting
  - 4.1.2 Definition and Nature of Management Accounting
  - 4.1.3 Scope and Objectives of Management Accounting
  - 4.1.4 Need, Importance and Limitations of Management Accounting
- 4.2 Management Information Systems and Reporting
- 4.2.1 Elements of MIS
  - 4.2.2 Types of MIS
  - 4.2.3 Management Reporting
  - 4.2.4 Methods of Reporting
  - 4.2.5 Requirements of a good report
  - 4.2.6 Kinds of Reporting

## **Unit 5**

**(15 Hrs)**

### **5.1 Analysis and Interpretation of Financial Statements**

- 5.1.1. Meaning and types of financial statements
- 5.1.1 Types of financial analysis
- 5.1.2 Techniques and limitations of financial analysis

### **5.2 Techniques for Inter-firm and Intra-firm comparison**

### **5.3 Ratio Analysis**

- 5.3.1 Significance and limitations
- 5.3.2 Classification of ratios- Liquidity, Profitability, Solvency and Leverage ratios

## **BOOK FOR STUDY**

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

## **BOOKS FOR REFERENCE**

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

Khanna B.S., I.M. Pandey, G. K. Ahuja, M.N. Arora, 2005, **Practical Costing**, Sultan Chand & Co. Ltd., New Delhi.

Maheswari S.N., 2007, **Principles of Management Accounting**, Sultan Chand & Sons, New Delhi.

Manmohan, S.N. Goyal, 2005, **Principles of Management Accounting**, Agra, Sahitya Bhawan, Agra.

## **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) –  $10 \times 3 = 30$  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  $1\frac{1}{2}$  hrs.

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

**General Elective Course Offered by Department of Commerce to students of  
B.Sc. / B.Com. / B.Com.(CS)/ B.C.A. / B.S.W.**

**SYLLABUS  
(Effective from the academic year 2010-2011)**

**CONTEMPORARY ADVERTISING**

**CODE: CM/GE/CA24**

**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 (10hrs)**

**Scope of Advertising**

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

**Unit 2 (12hrs)**

**Modern Advertising**

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

**Unit 3 (10hrs)**

**Ethics on Advertising**

- 3.1 Cultural and Social Ethics
- 3.2 Economic Ethics

**Unit 4 (10hrs)**

**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 (10hrs)**

**Challenges and trends of Online Media**

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



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

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

**SYLLABUS  
(Effective from the academic year 2010-2011)**

**HUMAN RESOURCE MANAGEMENT**

**CODE: CM/GE/HM 24**

**CREDITS: 4**

**L T P : 4 0 0**

**TOTAL TEACHING HOURS : 52**

**OBJECTIVES OF THE COURSE**

- 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**

**Integration and Maintenance (10 Hrs)**

- 5.1 Motivation – meaning and importance, theories of Maslow, Mc Gregor and Herzberg



- 5.2 Leadership – qualities of a leader, types of leaders, trait and situational approach to leadership, leadership grid

### **BOOKS FOR STUDY**

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

### **BOOKS FOR REFERENCE**

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

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

Khanka S.S., 2007, **Human Resource Management**, Sultan Chand and Sons, New Delhi.

Mamoria C.B., 2004, **Personnel Management**, Himalaya Publishing House, New Delhi.

Prasad L.M., 2007, **Human Resource Management**, Sultan Chand and Sons, New Delhi.

**CONTINUOUS ASSESSMENT (CA):** 1 hr Test – 25 Marks  
One Component – 25 Marks

**END SEMESTER (ES) 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  $20 \times 1 = 20$  Marks

Section B – Essay type answers ( 300 words )  $5 \times 6 = 30$  Marks

(from a choice of 7)

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

**General Elective Course Offered by Department of Commerce to students of  
B.Sc. / B.Com. / B.Com.(CS)/ B.C.A. / B.S.W.**

**SYLLABUS  
(Effective from the academic year 2010-2011)**

**SALESMANSHIP**

**CODE: CM/GE/SM24**

**CREDITS: 4**

**L T P : 4 0 0**

**TOTAL TEACHING HOURS : 52**

**OBJECTIVES OF THE COURSE**

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

**Unit 1 (10 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 (15 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 (15 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 (12 hrs)**

**Selling Methods**

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

**Unit 5 (13 hrs)**

**Sales performance and compensation**

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



STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086

**B.Com. DEGREE : Corporate Secretaryship**

**SYLLABUS**

(Effective from the academic year 2010 – 2011)

**BUSINESS MATHS AND STATISTICS**

**CODE: CM/AC/MS 34**

**CREDITS: 4**

**L T P: 4 0 0**

**TOTAL TEACHING HOURS: 52**

**OBJECTIVES OF THE COURSE**

- To familiarize with the basic mathematical concepts used in business applications.
- To enable students to understand the various statistical tools essential for analysis and interpretation of data

**Unit 1**

**Introduction**

**(7 Hrs)**

- 1.1 Classification and Tabulation of data
- 1.2 Diagrammatic and Graphic representation
- 1.3 Computation of Mean, Standard Deviation and Co-efficient of Variation

**Unit 2**

**Correlation Analysis**

**(10 Hrs)**

- 2.1 Significance of the study of correlation.
- 2.2 Methods of correlation
  - 2.2.1 Karl Pearson's correlation – Simple problems
  - 2.2.2 Rank correlation – Simple problems

**Unit 3**

**Regression Analysis**

**(10 Hrs)**

- 3.1 Differences between correlation and regression
- 3.3 Regression lines and equations
- 3.4 Limitations of regression analysis

**Unit 4**

**Permutation, Combination and Progression**

**(15 Hrs)**

- 4.2 Permutation
- 4.2 Combination
- 4.3 Types of Progression – Arithmetic and Geometric

**Unit 5**

**Mathematics for Competitive exams**

**(10 Hrs)**

- 5.2 Ratios and Proportions
- 5.3 Simple Interest and Compound Interest
- 5.3 Linear and Simultaneous Equations
- 5.4 Mensuration

## BOOKS FOR REFERENCE

Aggarwal D.R., 2003, 1<sup>st</sup> edition, **Quantitative Methods (Mathematics and Statistics)**, Sultan Chand & Sons, New Delhi.

Gupta S.P., 2006, 12<sup>th</sup> edition, **Statistical Methods**, Sultan Chand & Sons, New Delhi.

Pillai R.S.N. and V. Bagavathi, 2006, 12<sup>th</sup> edition, **Statistics**, Sultan Chand & Sons, New Delhi.

Sanchetti V.C & Kapoor, 2006, 6<sup>th</sup> edition, **Business Statistics**, Sultan Chand and Sons, New Delhi.

Vittal P.R., 2006, 6<sup>th</sup> edition, **Business Mathematics**, Margham Publications, Chennai.

Wilson M., 2006, 3<sup>rd</sup> edition, **Business Statistics**, Himalaya Publishing House, Mumbai.

## 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) –  $10 \times 3 = 30$  Marks

6 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 hrs .

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

**Allied Core Offered by the Department of Commerce to student of Economics  
SYLLABUS**

(Effective from the academic year 2008 – 2009)

**TOOLS FOR FINANCIAL STATEMENT ANALYSIS**

**CODE: CM/AC/TF34**

**CREDITS: 4**

**L T P: 4 0 0**

**TOTAL TEACHING HOURS: 52**

**OBJECTIVES OF THE COURSE**

- To enable students to get an insight into the financial structure of a business.
- To introduce the tools and techniques for interpretation of financial statements.

**Unit 1 (8 Hrs)**

**1.1 Analysis and Interpretation of Financial Statements**

- 1.1.1 Financial Statements – Income Statements, Position Statement
- 1.1.2 Importance and limitations of Financial Statements
- 1.1.3 Concept of Analysis and interpretation

**1.2 Methods of Analysis**

- 1.2.1 Comparative Statements
- 1.2.2 Common Size Statements
- 1.2.3 Trend Analysis

**Unit 2 (10 Hrs)**

**Ratio Analysis**

- 2.1 Use and Significance of Ratio Analysis
- 2.2 Limitations of Ratio Analysis
- 2.3 Classification of Ratios – Liquidity, Profitability, Solvency

**Unit 3 (12 Hrs)**

**3.5 Fund Flow Analysis**

- 3.1.1 Meaning and Concept of Fund and flow of Funds
- 3.1.2 Meaning of Fund Flow Statement
- 3.1.3 Uses and Significance of Fund Flow Statement
- 3.1.4 Limitations of Fund Flow Statement

**3.2 Procedure for preparing Fund Flow Statement**

- 3.2.1 Statement of changes in Working Capital
- 3.2.2 Statement of Sources and Uses of Funds

**Unit 4 (10 Hrs)**

**4.3 Cash Flow Analysis**

- 4.1.1 Meaning
- 4.1.2 Distinction between Cash and Fund
- 4.1.3 Uses and Significance of Cash Flow Statement
- 4.1.4 Limitations of Cash Flow Statement

**4.2 Procedure for preparing a Cash Flow Statement**

## Unit 5

### Marginal Costing and Break-Even Analysis (12 Hrs)

- 5.1 Need for Marginal Costing – Meaning of Marginal Costing and ascertainment of Marginal Cost.
- 5.2 Cost-Volume-Profit Analysis
- 5.3 Break-Even Analysis
- 5.4 Managerial application of Marginal Costing.

### BOOK FOR STUDY

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

### BOOKS FOR REFERENCE

Khan M.Y. and P.K. Jain, 2006, **Management Accounting**, Tata Mc Graw Hill Publishing Co. Ltd., New Delhi.

Maheswari S.N., 2007, **Principles of Management Accounting**, Sultan Chand and Sons, New Delhi.

Paul S. K.R., 2006, **Management Accounting**, New Central Book Agency (Pvt.) Ltd., Calcutta.

Pillai R. S. N. and V. Bagavathi, 2006, 3<sup>rd</sup> edition, **Management Accounting**, Sultan Chand and Co. Ltd., New Delhi.

Sharma R.K. and Shashi, K. Gupta, 2007, **Management Accounting**, Kalyani Publishers, 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 – Objective questions 30 x 1 = 30 Marks

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

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 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 2010 – 2011)**

**BUSINESS LAW**

**CODE: CM/MC/BL 34**

**CREDITS: 4**

**L T P: 4 1 0**

**TOTAL TEACHING HOURS: 65**

**OBJECTIVES OF THE COURSE**

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

**Unit 1 (20 Hrs)**

**1.2 Law of Contract - I**

1.1.1 Classification of contract.

1.3 Requisites of a valid contract

1.3.1 Offer and acceptance

1.3.2 Consideration

1.3.3 Capacity to contract

1.3.4 Free consent

1.3.5 Legality of object

**Unit 2 (12 Hrs)**

**Law of Contract - II**

2.2 Performance of contract

2.3 Discharge of contract

2.4 Remedies for breach of contract

**Unit 3 (8 Hrs)**

**Specific Contracts**

3.1 Contract of Indemnity

3.2 Contract of Guarantee

3.2.1 Rights and liabilities of Surety

3.2.2 Discharge of Surety

**Unit 4 (10 Hrs)**

**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 Hrs)**

- 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, 29<sup>th</sup> edition, **Elements of Mercantile Law**, Sultan Chand & Sons, New Delhi.

**BOOKS FOR REFERENCE**

Chadha P.R., 2005, 7<sup>th</sup> edition, **Business Law**, Galgotia Publishing Company, New Delhi.

Gogna P.P.S, 2005, 3<sup>rd</sup> edition, **Mercantile Law**, Sultan Chand & Sons, New Delhi.

Kuchhal M. C, 2008, 12<sup>th</sup> edition, **Business Law**, Vikas Publishing House Pvt. Ltd., New Delhi.

Pandit M.S. and Shobha Pandit, 2004, 8<sup>th</sup> edition, **Business Law**, Mumbai, Himalaya Publishing House, Mumbai.

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

Tuteja S.K., 2005, 1<sup>st</sup> edition, **Business Law for Managers**, 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 hrs.

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Section A – Objective questions 30 x 1 = 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 objective test, case studies, 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 2010 – 2011)

**FINANCIAL ACCOUNTING**

**CODE: CM/MC/FA34**

**CREDITS: 4**

**L T P: 4 1 0**

**TOTAL TEACHING HOURS: 65**

**OBJECTIVES OF THE COURSE**

- To expose students to the practical application of accounting principles in business.
- To provide specialized knowledge in recording the financial transactions.

**Unit 1 (12 Hrs)**

**Final accounts**

- 1.1 Preparation of Trading, Profit and Loss Account
- 1.2 Preparation of Balance Sheet
- 1.3 Adjustment entries and closing entries required for accrual system of accounting.

**Unit 2 (10 Hrs)**

**Depreciation**

- 2.1 Objectives of providing depreciation.
- 2.2 Factors to be considered in arriving at depreciation.
- 2.3 Methods of providing depreciation – Written down value method, Straight line method and Sinking fund method.

**Unit 3 (13 Hrs)**

**Hire Purchase**

- 3.1 Meaning 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 (15 Hrs)**

**Royalty accounts**

- 4.1 Meaning of the terms – Lease, Sub-lease, Minimum rent, Short workings and Recoupment of short workings..
- 4.2 Accounting treatment in the books of Lessor and Lessee

**Unit 5 (15 Hrs)**

**5.4 Average Due Date and Account Current**

- 5.4.1 Average Due Date and its computation.
- 5.4.2 Account Current – Methods of computation – Forward, Backward and daily balance method including red ink interest.
- 5.2 Accounting standards
  - 5.2.1 AS-1, AS-2 and AS-6

## **BOOK FOR STUDY**

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

## **BOOKS FOR REFERENCE**

Arulanandam M.A, K.S. Raman, 2007, **Advanced Accountancy**, Himalaya Publishing House, Mumbai.

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

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

Reddy T.S and A. Murthy, 2007, **Financial Accounting**, Margham Publications, New Delhi.

Shukla M.C, T.S. Grewal and S.C. Gupta, 2007, **Advanced Accounts (Vol.1)**, S Chand &Co, 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) –  $10 \times 3 = 30$  Marks  
7 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 hrs .

**STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086**  
**B.Com. DEGREE : Corporate Secretaryship**

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

**HUMAN RESOURCE MANAGEMENT**

**CODE: CM/MC/HR34**

**CREDITS: 4**

**L T P: 4 1 0**

**TOTAL TEACHING HOURS: 65**

**OBJECTIVES OF THE COURSE**

- 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 organisation.

**Unit 1 (12 Hrs)**

**1.1. Introduction**

1.1.1. Significance and objectives of HRM

1.1.2. Functions and Scope of HRM.

**1.2. Procurement**

2.4.2 HR Planning

2.4.3 Objectives and Process of manpower planning.

2.4.4 External Staffing – Job Recruitment (Sources), Selection (Procedure), Job Analysis, Job Evaluation

**Unit 2 (13 Hrs)**  
**Internal Staffing and Development**

2.1. Training – Employee and executive development programme

2.2 Performance appraisal - methods

2.3 Promotion – factors, basis of promotion – Seniority Vs Merit

**Unit 3 (10 Hrs)**  
**Compensation**

3.1 Determination of wages and salary – factors

3.2 Incentive – financial, non financial and fringe benefits

**Unit 4 (18 Hrs)**  
**Integration and Maintenance**

4.1 Motivation – Theories of Maslow, Herzberg, Porter and Lawler and Expectancy and Valence theory.

4.2 Leadership – Trait, Situational and Behavioural Approach, Managerial Grid.

4.3 Employee welfare programme – Health and Safety

**Unit 5 (12 Hrs)**  
**Industrial Relations and Industrial Discipline**

5.1 Meaning and objectives of Industrial Relations

5.2 Human Relations and Disciplines

5.3 Causes for poor Industrial Discipline

5.4 Effectiveness of Industrial Relations

### **BOOKS FOR STUDY**

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

### **BOOKS FOR REFERENCE**

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

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

Khanka S.S., 2007, **Human Resource management**, Sultan Chand and Sons, New Delhi.

Mamoria C.B., 2004, **Personnel Management**, Himalaya Publishing House, Mumbai.

Prasad L.M., 2007, **Human Resource management**, Sultan Chand and 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 hrs.

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 Questions)

Section C – Essay type answers (max. 1,200 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, a project with viva, case study 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 2010 – 2011)**

**INSURANCE AND RISK MANAGEMENT**

**CODE: CM/MC/IR 34**

**CREDITS: 4**

**L T P : 4 1 0**

**TOTAL TEACHING HOURS : 65**

**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 (15 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 (15 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 (15 Hrs)**

- 5.1 Risk Management for Automobile Owners
- 5.2 Risk Management for Home Owners
- 5.3 Social Insurance

- 5.3.1 Old age, survivors, and disability insurance - Types of benefits, Problems and issues
- 5.3.2 Group Life and Health insurance
- 5.3.3 Group Life insurance plans
- 5.3.4 Group medical insurance plans

## BOOKS FOR STUDY

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

## BOOKS FOR REFERENCE

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

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

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

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

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

## 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 (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 objective test, assignment, case studies, project, 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**  
**General Elective Course Offered by Department of Commerce to students of**  
**B.Sc. / B.Com. / B.Com.(CS)/ B.C.A. / B.S.W.**

**SYLLABUS**  
**(Effective from the academic year 2010-2011)**

**BUSINESS LEADERSHIP**

**CODE: CM/GE/BL32**

**CREDITS: 2**

**L T P : 2 0 0**

**TOTAL TEACHING HOURS : 26**

**OBJECTIVES OF THE COURSE**

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

**Unit 1**

(6 hrs)

**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 & maintenance role and individual role

**Unit 2**

(10 hrs)

**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, transformational leadership, manipulative and expert leadership

**Unit 3**

(10 hrs)

**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**

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

Edwin B. Flippo, 2004, 12<sup>th</sup> Edition, **Personnel Management**, Tata Mc Graw Hill Publications Pvt. Ltd., Mumbai.

Prasad, L.M. 2004, 6<sup>th</sup> Edition, **Human Resource Management**, Sultan Chand & Sons Ltd., New Delhi.

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

Aswathappa, K. 2007, 7<sup>th</sup> Edition, **Organisational Behaviour Text, Cases and Games**, Himalaya Publications Pvt. Ltd. Mumbai.

**PATTERN OF EVALAUTION (Totally Internal)**

**CONTINUOUS ASSESSMENT (CA):** 1 hr Test – 25 Marks

One Component – 25 Marks

**This will be converted to 100 marks by Controller of Examination**

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

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

**SYLLABUS  
(Effective from the academic year 2010-2011)**

**BANKING PRACTICES**

**CODE: CM/GE/BP32**

**CREDITS: 2**

**L T P : 2 0 0**

**TOTAL TEACHING HOURS : 26**

**OBJECTIVES OF THE COURSE**

- To expose students to a variety of financial services available to meet the dynamic changes in the economy and the diverse requirements of the investors.
- To provide an opportunity to understand the significance of banking and financial services.

**Unit 1**

**Customers accounts with the bank (6 Hrs)**

- 1.1 Opening of bank accounts
- 1.2 Different types of bank accounts
- 1.3 Documents relating to transactions with bank.
- 1.4 Closing of bank accounts

**Unit 2**

**E- banking (8 Hrs)**

- 2.1 Meaning and services.
- 2.2 E-banking and financial services.
- 2.3 Internet Banking – services and major issues.
- 2.4 ATM – concept, features and importance.

**Unit 3**

**Negotiable Instruments (12 Hrs)**

- 3.1 Meaning, characteristics
- 3.2 Types of Negotiable instruments
  - 3.2.1 Cheque – types, crossing, endorsement.
  - 3.2.2 Promissory notes – features
  - 3.2.3 Bills of Exchange – meaning, features.
  - 3.2.4 Differences between Cheque, Promissory notes and Bills of Exchange.

**BOOKS FOR REFERENCE**

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

Gordon E. and K.Natarajan 2005, 19<sup>th</sup> Edition, **Banking Theory Law and Practice**, Himalaya Publishing House, Mumbai.

Gurusamy S, 2006, 2<sup>nd</sup> Edition, **Banking Theory Law and Practice**, Vijay Nicole Imprints Pvt. Ltd., Chennai.

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

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

Khan M.Y.,2006, 2<sup>nd</sup> Edition **Financial Services**, Tata Mc Graw Hill Publishing Pvt. Ltd, New Delhi.

**PATTERN OF EVALAUTION (Totally Internal)**

**CONTINUOUS ASSESSMENT (CA):** 1 hr Test – 25 Marks

One Component – 25 Marks

**This will be converted to 100 marks by Controller of Examination**

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

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

**SYLLABUS  
(Effective from the academic year 2010-2011)**

**FINANCIAL SERVICES**

**CODE: CM/GE/FS42**

**CREDITS: 2**

**L T P : 2 0 0**

**TOTAL TEACHING HOURS : 26**

**OBJECTIVES OF THE COURSE**

- To expose students to a variety of financial services available to meet the dynamic changes in the economy and the diverse requirements of the investors.
- To provide an opportunity to understand the significance of banking and financial services.

**Unit 1 (8 Hrs)**

**Financial Services in India**

1.1 Characteristics and importance of financial services

**Unit 2 (10 Hrs)**

**Basic Concepts in financial services**

2.1. Types of financial services

2.2. Fund-based financial services – leasing, venture capital, hire-purchase

2.3 Non fund-based financial services – stock broking, credit rating, merger and acquisition.

**Unit 3 (8 Hrs)**

**Mutual Funds**

3.1 Meaning and importance of mutual funds.

3.2 Selection of a fund

3.3 Mutual funds in India.

**BOOKS FOR REFERENCE**

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

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

Khan M.Y.,2006, 2<sup>nd</sup> Edition **Financial Services**, Tata Mc Graw Hill Publishing Pvt. Ltd, New Delhi

Batra. C.S., R.C. Dangwai, 2005, **Financial Services**, Deep and Deep Publications Pvt., Ltd.,

Punithavathy Pandian, 2009, **Financial Services and Markets**, Vikas Publishing House Pvt., Ltd.,

**PATTERN OF EVALAUTION (Totally Internal)**

**CONTINUOUS ASSESSMENT (CA):** 1 hr Test – 25 Marks

One Component – 25 Marks

**This will be converted to 100 marks by Controller of Examination**

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086

**B.Com. DEGREE : Corporate Secretaryship**

**SYLLABUS**

(Effective from the academic year 2010 – 2011)

**BUSINESS STATISTICS**

**CODE: CM/AC/SB 44**

**CREDITS: 4**

**L T P : 4 0 0**

**TOTAL TEACHING HOURS : 52**

**OBJECTIVES OF THE COURSE**

- To educate on the various statistical tools used for analysis and interpretation of results.
- To create an awareness on the trends deployed in business and research using Statistical tools.

**Unit 1 (10 Hrs)**

**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 (13 Hrs)**

**2.1 Partial and Multiple Correlation**

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

**Unit 3 (15 Hrs)**

**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 test of hypothesis

**Unit 4 (7 Hrs)**

**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 (7 Hrs)**

**Analysis of variance**

- 5.1 Variance Ratio Test
- 5.2 Assumptions in analysis of variance





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

**B.Com. DEGREE : Corporate Secretaryship**

**SYLLABUS  
(Effective from the academic year 2010 -2011)**

**ADVERTISING**

**CODE: CM/ME/AD44**

**CREDITS: 4**

**L T P : 4 1 0**

**TOTAL TEACHING HOURS : 65**

**OBJECTIVES OF THE COURSE**

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

<b>Unit 1</b>		
<b>1.1 Introduction</b>		<b>(5 Hrs)</b>
1.1.1	Meaning and importance	
1.1.2	Role of advertising	
<b>Unit 2</b>		
<b>2.1 Advertising Media</b>		<b>(10 Hrs)</b>
2.1.1	Criteria for choice of media	
2.1.2	Kinds of media used – Indoor and Outdoor	
<b>Unit 3</b>		
<b>3.1 Ad – Campaign</b>		<b>(10 Hrs)</b>
3.1.1	Copy Elements and Ad - Layout	
3.1.2	Stages of an Ad- Campaign	
<b>Unit 4</b>		
<b>4.1 Advertising Organization</b>		<b>(20 Hrs)</b>
4.1.1	Ad-agencies – Importance and structure	
4.1.2	Functions of an ad-agency	
<b>Unit 5</b>		
<b>5.1 Creative strategy and execution</b>		<b>(20 Hrs)</b>
5.1.1	Principles of Designing	
5.1.2	Ad- appeals	

**BOOKS FOR REFERENCE**

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

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

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

Rossiter, Larry Percy, 1997, **Advertising and Promotion Management**, Tata McGraw Hill Publishing Co. Ltd., New Delhi

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

Wells William, John Burnett and Sandra Moriarty, 2006, 6<sup>th</sup> edition, **Advertising Principles and Practice**, Dorling Kindersley (India) 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

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

Section C – Essay type answers ( max. 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, case study, project, preparation of an ad-copy, 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 2010 – 2011)**

**CUSTOMER RELATIONSHIP MANAGEMENT**

**CODE: CM/ME/CR 44**

**CREDITS: 4**

**L T P: 4 1 0**

**TOTAL TEACHING HOURS: 65**

**OBJECTIVES OF THE COURSE**

- 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 Hrs)**

**1.4 Fundamental concepts in Relationship Marketing**

- 1.1.4 Defining Retail Marketing concepts
- 1.1.5 Relationship Marketing programmes – types
- 1.1.6 Steps involved in building customer based brand equity

**Unit 2 (10 Hrs)**

**2.4 Customer Acquisition**

- 2.4.5 Customer Life Cycle
- 2.4.6 Acquisition Tactical Management (ACTMAN)
- 2.4.7 Customer profiling

**Unit 3 (15 Hrs)**

**3.6 Customer Loyalty**

- 3.1.1 Loyalty Effect
- 3.1.2 Building Loyalty through customer retention
- 3.1.3 Devising a loyalty based relationship building strategy

**Unit 4 (20 Hrs)**

**4.4 Customer Satisfaction and Retention**

- 4.1.1 Significance of Customer Retention
- 4.1.2 Major Customer Retention Strategies
- 4.1.3 Changing Retention Rates

**Unit 5 (15 Hrs)**

**5.1 Integrated Marketing Strategies**

- 5.1.1 Preparing for a Relationship Marketing Strategy
- 5.1.2 Strategy for improvement
- 5.1.3 Guidelines for implementation

## BOOK FOR STUDY

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

## BOOKS FOR REFERENCE

Roberts Graham – Phelps, 2006, 1<sup>st</sup> edition, **Customer Relationship Management**, Viva Books Pvt. Ltd., New Delhi.

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

Kristin Anderson and Carol Kerr, 2002, 1<sup>st</sup> edition, **Customer Relationship Management**, Tata McGraw Hill Publishing Co. Ltd., New Delhi.

Garikaparathi Madhavi, 2006, 1<sup>st</sup> edition, **CRM in Financial Services**, The ICAFI University Press, Hyderabad.

Duchessi Peter, 2006, 1<sup>st</sup> edition, **Crafting Customer Value – The Art and Science**, Jaico Publishing House, Mumbai.

## 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
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Section B – Essay type answers ( max. 300 words )	5 x 6 = 30 Marks (from a choice of 7)
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Section C – Essay type answers ( max. 1200 words)	2 x 20 = 40 Marks (from a choice of 4)
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### Continuous Assessment Tests

There would be 2 CA tests and a third component which would comprise an assignment, objective test, case study, project, 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 2010 – 2011)**

**FINANCIAL MARKETS**

**CODE : CM/ME/FM44**

**CREDITS : 4**

**L T P : 4 1 0**

**TOTAL TEACHING HOURS: 65**

**OBJECTIVES OF THE COURSE**

- 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 Hrs)**

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

**Unit 2**

- 2.1 Money Market (10 Hrs)**
  - 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 Hrs)**
  - 3.1.1 Characteristics of Primary and Secondary Markets
  - 3.1.2 Functions of Capital Markets
- 3.2 New Issue Market
  - 3.2.1 Meaning and functions
  - 3.2.2 Instruments of Issue
  - 3.2.3 Intermediaries in the new Issue market
  - 3.2.4 SEBI Guidelines for Listed and Unlisted companies

**Unit 4**

- Secondary Markets (15 Hrs)**
  - 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

- 5.1 **Over-the-Counter-Exchange of India, National Stock Exchange and Depository Systems** (15 Hrs)
  - 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 STUDY

Gurusamy S., 2006, 1<sup>st</sup> edition, **Capital Markets**, Vijay Nicole Imprints Pvt. Ltd., Chennai.

### BOOKS FOR REFERENCE

Avadhani V.A., 2005, 1<sup>st</sup> edition, **Capital Market Management**, Himalaya Publishing House, , New Delhi.

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

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

MachiRaju H.R., 2006, **Indian Financial System**, Vikas Publishing Pvt. Ltd., Mumbai.

Sundaram and Varshney, 2005, **Banking and Financial System**, 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 hrs.

The allotment of marks would be

Section A – Short answers (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 objective test, assignment, project, 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 2010 – 2011)**

**FINANCIAL MANAGEMENT**

**CODE: CM/MC/FM 44**

**CREDITS: 4**

**L T P: 4 1 0**

**TOTAL TEACHING HOURS: 65**

**OBJECTIVES OF THE COURSE**

- 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 students to the financial concepts for effective financial planning and forecasting.

**Unit 1 (8 Hrs)**

**Nature of Financial Management**

- 1.1 Objectives of Financial Management
- 1.2 Scope of Financial Management
- 1.3 Functions of Financial Management

**Unit 2 (12 Hrs)**

**Time Value and Risk and Return**

- 2.1 Time Value of Money
- 2.2 Risk and Return

**Unit 3 (15 Hrs)**

**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 Hrs)**

**Concept of Measurement of Cost of Capital**

- 4.1 Cost of Equity
- 4.2 Cost of Debt – Redeemable and Irredeemable
- 4.3 Cost of Preference - Redeemable and Irredeemable
- 4.4 Computation of overall cost of capital

**Unit 5 (18 Hrs)**

**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 P.K. Jain , 1999, **Basic Financial Management**, Tata Mc Graw Hill Publishing Company Ltd., New Delhi.

## **BOOKS FOR REFERENCE**

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

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

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

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

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

Kishore M. Ravi, 2006, **Taxmann's Financial Management**, 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 hrs.

The allotment of marks would be

Section A – short answers (max. 50 words) – 10 x 3 = 30 Marks  
6 Questions theory and 5 Problems

Section B – essay type answers (max 300 words ) 5 x 8 = 40 Marks  
( from a choice of 7 Questions- 3 theory questions 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 hrs .

**STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086**  
**B.Com. DEGREE : Corporate Secretaryship**

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

**FINANCIAL SERVICES**

**CODE: CM/MC/FS 44**

**CREDITS: 4**

**L T P: 4 1 0**

**TOTAL TEACHING HOURS: 65**

**OBJECTIVES OF THE COURSE**

- 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 Hrs)**

**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 Hrs)**

**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 Hrs)**

**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  
SEBI guidelines

**Unit 4 (15 Hrs)**

**4.5 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 Hrs)

- 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., K. Natarajan, 2006, **Emerging Scenario in Financial Services**, Himalaya Publishing House, Mumbai.

### BOOKS FOR REFERENCE

Bhalla V.K., 2002, 1<sup>st</sup> edition, **Management of Financial Services**, Anmol Publications Pvt. Ltd., New Delhi.

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

Khan M.Y., 2006, 2<sup>nd</sup> Edition, **Financial Services**, Tata Mc Graw Hill Publishing Pvt. Ltd., New Delhi.

Machiraju H. R., 2005, 2<sup>nd</sup> edition, **Indian Financial System**, Vikas Publishing House Pvt. Ltd, New Delhi,

Shashi K. Gupta, Nisha Aggarwal, 2006, 2<sup>nd</sup> edition, **Financial Services**, Kalyani Publishers, 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 (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 objective test, case studies, 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 2010 – 2011)**

**INCOME TAX LAW & PRACTICE**

**CODE: CM/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)**

- 5.3 Nature and Basis of Charge
- 5.4 Types of income and its computation
- 5.5 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

7 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**

**General Elective Course Offered by Department of Commerce to students of  
B.Sc. / B.Com. / B.Com.(CS)/ B.C.A. / B.S.W.**

**SYLLABUS  
(Effective from the academic year 2010-2011)**

**ESSENTIALS FOR A BUSINESS VENTURE**

**CODE: CM/GE/BV54**

**CREDITS: 4**

**L T P : 4 0 0**

**TOTAL TEACHING HOURS : 52**

**OBJECTIVES OF THE COURSE**

- 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 ( 10 Hrs )**

- 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 ( 10 Hrs )**

- 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 ( 12 Hrs )**

- 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**

**Accounting for Business ( 10 Hrs )**

- 4.1 Ascertainment of profit or loss of business
- 4.2 Ascertainment of financial position – Balance sheet

**Unit 5**

**Business Environment ( 10 Hrs )**

- 5.1 Factors affecting business environment – internal and external
- 5.2 Business Ethics and Social responsibility of business

## **BOOKS FOR REFERENCE**

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

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

Rajan Nair and Sanjith Nair, 2006, 7<sup>th</sup> edition, **Marketing**, Sultan Chand and Sons, New Delhi.

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

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

**CONTINUOUS ASSESSMENT (CA):** 1 hr Test – 25 Marks  
One Component – 25 Marks

**END SEMESTER (ES) 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  $20 \times 1 = 20$  Marks

Section B – Essay type answers ( 300 words )  $5 \times 6 = 30$  Marks  
(from a choice of 7)



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

**B.Com. DEGREE : Corporate Secretaryship**

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

**CORPORATE ACCOUNTING**

**CODE : CM/MC/CA54**

**CREDITS : 4**

**L T P : 4 1 0**

**TOTAL TEACHING HOURS : 65**

**OBJECTIVES OF THE COURSE**

- To give students an overview of the provisions of the Companies Act relating to the preparation of company accounts.
- To provide a practical knowledge on the application of the statutory provisions in recording the transactions of a company.

**Unit 1**

**Issue of Equity Shares (12 Hrs)**

- 1.1 Shares issued at par, at premium and at discount
- 1.2 Forfeiture of shares
- 1.3 Re-issue of forfeited shares

**Unit 2**

**Issue of Preference Shares (10 Hrs)**

- 2.1 Types of preference shares
- 2.2 Redemption of preference shares

**Unit 3**

**Issue of Debentures (13 Hrs)**

- 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 Hrs)**

- 4.5 Preparation of profit and loss account and Balance sheet
- 4.6 Computation of managerial remuneration- taxation, dividend and statutory reserves
- 4.7 Preparation of Final Statement of Accounts as per Companies Act 1956

**Unit 5**

**Financial Statement Analysis (15 Hrs)**

- 5.1 Fund Flow Analysis
  - 5.1.1 Concept of fund and flow of funds
  - 5.1.2 Meaning and significance of fund flow statement
  - 5.1.3 Preparation of fund flow statement

- 5.2 Cash Flow Analysis
  - 5.2.1 Distinction between cash and fund
  - 5.2.2 Significance and preparation of cash flow statement as per AS- III

### **BOOK FOR STUDY**

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

### **BOOKS FOR REFERENCE**

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

Jain S.P., K.L. Narang, 2006, **Advanced Accountancy (Part II)**, Kalyani Publishers, New Delhi.

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

Reddy T.S., A.Murthy, 2006, **Corporate Accounting**, Margham Publications, Chennai.

### **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

8 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 hrs.

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

**B.Com. DEGREE : Corporate Secretaryship**

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

**COMPANY LAW**

**CODE: CM/MC/CL 54**

**CREDITS: 4**

**L T P: 4 1 0**

**TOTAL TEACHING HOURS: 65**

**OBJECTIVES OF THE COURSE**

- 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 Hrs)**

**Introduction**

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

**Unit 2**

**Formation of a Company (15 Hrs)**

- 1.1 Incorporation
- 1.2 Memorandum of Association- meaning, contents, alterations, doctrine of ultra vires
- 1.3 Articles of Association – contents, alterations, doctrine of indoor management.
- 1.4 Prospectus – Definition, contents, mis-statements in prospectus and its consequences

**Unit 3 (15 Hrs)**

**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 Hrs)**

**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** (15 Hrs)  
5.1 Meaning  
5.2 Methods of Winding up  
    5.2.1 By court  
    5.2.2 Voluntary Winding up

### **BOOK FOR STUDY**

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

### **BOOKS FOR REFERENCE**

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

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

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

Gulshan S. S, G.K. Kapoor , 2004, 9<sup>th</sup> edition, **Corporate and other Laws**, New Age International (Pvt.) Ltd. , New Delhi.

Pandab S.K., 2002, 1<sup>st</sup> 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 hrs.

The allotment of marks would be

Section A – Objective questions	30 x 1 = 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 objective test, case studies, 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 2010 – 2011)**

**SECRETARIAL PRACTICE**

**CODE: CM/MC/SP54**

**CREDITS: 4**

**L T P: 4 1 0**

**TOTAL TEACHING HOURS: 65**

**OBJECTIVES OF THE COURSE**

- 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**

**1.1 Introduction (10 hrs)**

- 1.1.1 Definition, types of secretaries.
- 1.1.2 Importance of a company secretary, scope of secretarial work.
- 1.1.3 Rights, duties and liabilities of a company secretary.
- 1.1.4 Qualifications, appointment and dismissal.

**Unit 2**

**2.1 Application and Allotment of shares (20 hrs)**

- 2.1.1 Issue of shares, application and allotment procedure, allotment letter.
- 2.1.2 Partial allotment, letter of regret.
- 2.1.3 Listing of shares – SEBI regulations.
- 2.1.4 Calls, forfeiture and re-issue of forfeited shares.

**Unit 3**

**3.1 Transfer and transmission of shares (15 hrs)**

- 3.1.1 Legal effects, procedure, duties of a company secretary.
- 3.1.2 Forged transfer, closure of transfer books, issue of duplicate share certificate.

**Unit 4**

**4.1 Secretarial duties in connection with meetings. (10 hrs)**

- 4.1.1 Requisites of a valid meeting, convening authority.
- 4.1.2 Notice of meeting, agenda, quorum.
- 4.1.3 Statutory meeting, Statutory report, filing Statutory report.

**Unit 5**

**5.1 Minutes of meetings (10 hrs)**

- 5.1.1 Compilation of minutes, alterations, inspection of minutes book.
- 5.1.2 Payment of dividend – procedure, I.T requirements, unclaimed dividend.
- 5.1.3 Position and duties of secretary on liquidation, appointment of receiver.

## **BOOKS FOR REFERENCE**

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

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

Shah S.M,(2006 8<sup>th</sup> Edition),**Lectures on Company Law**, Tripathi M.N, Mumbai.

Sherlekhar S.A ,(2006) **Company Secretarial Practice**, Kitab Mahal, New Delhi.

Tandon B.N,(2007 18<sup>th</sup> 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 hrs.

The allotment of marks would be

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

9 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 hrs .

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

**B.Com. DEGREE : Corporate Secretaryship**

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

**BUSINESS TAXATION**

**CODE : CM/MC/TX 54**

**CREDITS : 4  
L T P : 4 1 0**

***TOTAL TEACHING HOURS: 65***

**OBJECTIVES OF THE COURSE**

- To provide an in depth knowledge of taxes applicable to business houses.
- To familiarize students with the computation of service tax.

**Unit 1**

**Profits and Gains of Business and Profession (15 Hrs)**

- 1.1 Principles governing assessment of business and professional income
- 1.2 Computation of Professional Income
- 1.3 Principles governing admissibility of deduction for computation of business income
- 1.4 Computation of Business Income

**Unit 2**

**Computation of total income (5 Hrs)**

- 2.1 Aggregation of Income
  - 2.4.1 Income of other persons included in Assessee's total income
  - 2.4.2 Deemed income
- 2.2 Set Off and Carry Forward and set off of Losses
  - 2.2.1 Set Off of Losses – Inter and Intra Head set off and its exceptions
  - 2.2.2 Carry forward and set off of Losses

**Unit 3**

**Deductions for Individual Assessee (15 Hrs)**

- 3.3 Deductions in respect of Payments – Sec. 80 CCC, Sec. 80 D, Sec. 80 DD, Sec. 80 G, Sec. 80 GG, Sec. 80 GGA
- 3.4 Deductions in respect of Incomes – Sec. 80 L, Sec. 80 R, Sec. 80 RRA, Sec. 80 U
- 3.5 Assessment of Individuals
- 3.6 Computation of Tax Liability
- 3.7 Computation of Rebate

## Unit 4

### Introduction to indirect taxation

(15 Hrs)

- 4.1 Basic Concepts of Excise Duty
  - 4.7.1 Definition and Concepts
  - 4.7.2 Levy, Collection and Exemption from Excise Duty
  - 4.7.3 Assessment under Central Excise Law
  - 4.7.4 Demands, Recovery and Payments
- 4.2 Basic Concepts of Customs Duty
  - 4.2.1 Definition and Concepts
  - 4.2.2 Levy of and Exemption of Custom Duty
  - 4.2.3 Demand of duties and refund
  - 4.2.4 Duty Drawbacks

## Unit 5

### Other business taxes

(15 Hrs)

- 5.1 Introduction to Value Added Tax
  - 5.5.1 Features of VAT laws
  - 5.5.2 VAT Records and Tax Incentives
  - 5.5.3 Assessment of VAT
- 5.2 Introduction to Service Tax Law
  - 5.2.1 Definition and Concepts
  - 5.2.2 Liability of Service Tax
  - 5.2.3 Payment and Recovery of Service Tax

## ***BOOKS FOR REFERENCE***

Govindan N.S., 2007, **Indirect Taxes Made Easy**, C. Sitaraman & Co. Pvt. Ltd, Chennai.

Sajneev Kumar, 2007, **Systematic Approach to Indirect Taxes**, Bharath Law House Pvt. Ltd., New Delhi

Sajneev Kumar, 2007, **Systematic Approach to Indirect Taxes - With Practical Problems and Solutions**, Bharath Law House Pvt. Ltd., New Delhi.

Senthil and Senthil, 2007, **Business Taxation**, Himalaya Publishing House, Mumbai.

Taxmann, 2007, **Indirect Tax Laws**, 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 hrs.

The allotment of marks would be

Section A – short answers (max. 50 words)

– 10 x 3 = 30 Marks



10 Questions theory and 5 Problems

Section B – essay type answers (max 300 words)       $5 \times 8 = 40$  Marks  
(from a choice of 7 Questions, 3 theory questions and 4 problems)

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

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

**B.Com. DEGREE : Corporate Secretaryship**

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

**AUDITING**

**CODE: CM/MC/AG 64**

**CREDITS: 4**

**L T P: 4 1 0**

**TOTAL TEACHING HOURS: 65**

**OBJECTIVES OF THE COURSE**

- 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 Hrs)**

**1.5 Introduction**

- 1.1.1 Auditing – Meaning and Definition
- 1.1.7 Objectives of Auditing
- 1.1.8 Auditor – Qualification and Qualities
- 1.2 Audit Programme
  - 1.2.4 Audit Notebooks – Working Papers and Merits of Audit Programmes
  - 1.2.5 Practical Programmes – Hospitals, co-operative society, clubs and Educational Institutions.

**Unit 2 (10 Hrs)**

**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 wage
- 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 Hrs)**

**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 Hrs)**

**4.6 Audit of Limited Companies**

- 4.1.1 Appointment and removal of auditor
- 4.1.5 Rights, duties and liabilities as per Companies Act
- 4.2 Audit Report
  - 4.2.1 Method of Reporting

## Unit 5

### 5.5 Investigation

(10 Hrs)

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., 2006, **Handbook of Practical Auditing**, S.Chand & Co. New Delhi.

## BOOKS FOR REFERENCE

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

Gupta Kamal, 2006, **Contemporary Auditing**, , Tata Mc Graw Hill publishing Company Ltd., New Delhi.

Kumar, Pradeep, Sachdeva, Baldev, Singh Jagwant, 2007, **Auditing Theory and Practice**, Kalyani Publishers, New Delhi.

Pagare Dinkar, 2006, **Basics of Auditing**, Sultan Chand & Co., New Delhi.

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

## 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 , presentation of an audit report, 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 2010 – 2011)**

**BUSINESS COMMUNICATION**

**CODE: CM/MC/BC 64**

**CREDITS : 4**

**L T P : 4 1 0**

**TOTAL TEACHING HOURS : 65**

**OBJECTIVES OF THE COURSE**

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

**Unit 1 (10 Hrs)**

**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 Hrs)**

**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 Hrs)**

3.1 Circular Letters

3.2 Sales Letters

3.3 Collection Letters

**Unit 4 (10 Hrs)**

**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 Hrs)**

**Report Writing**

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

**BOOK FOR STUDY**

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

**BOOKS FOR REFERENCE**

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

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

Gartside K.L., 2006, **Modern Business Correspondence**, Mc Donald Evans Ltd., London.

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

Roy W. Poe, 2000, 1<sup>st</sup> Indian edition, **Business Communication**, Tata Mc Graw Hill publishing Company Ltd., New Delhi.

Sharma R.C., Mohan Krishna, 2004, **Business Correspondence and Report Writing**, Tata Mc Graw Hill publishing Company 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

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 objective test, report writing, 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 2010 – 2011)**

**CORPORATE SOCIAL RESPONSIBILITY**

**CODE: CM/MC/CS 64**

**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** (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** (10hrs)

**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 Impact of environmental issues on Corporate sector
- 4.2 Managing issues relating to environment

**Unit 5** (16hrs)

**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, 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 hrs.

The allotment of marks would be

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

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

**B.Com. DEGREE : Corporate Secretaryship**

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

**GLOBAL MARKETING**

**CODE: CM/MC/GM64**

**CREDITS: 4**

**L T P: 4 1 0**

**TOTAL TEACHING HOURS: 65**

**OBJECTIVES OF THE COURSE**

- To provide a comprehensive picture of the international and national trade scenario.
- To familiarize the student with the policies and procedures of the international trade.

**Unit 1**

**1.1 Introduction (13 hrs)**

- 1.1.1 Definition and Scope of international marketing
- 1.1.2 International marketing Vs Domestic marketing
- 1.1.3 International Marketing Environment - Factors - Social, cultural, economical and political variables

**Unit 2**

**2.1 International Trading Environment (13 hrs)**

- 2.1.1 Tariff and Non-tariff barriers
- 2.1.2 Trading blocks – European Union, ASEAN, SAARC
- 2.1.3 Trade agreement – WTO

**Unit 3**

**3.1 Market Entry Decisions (13 hrs)**

- 3.1.1 Criteria for market entry
- 3.1.2 Methods of market entry – direct and indirect

**Unit 4**

**4.1 Marketing mix (13 hrs)**

- 4.1.1 Product – adaptation Vs designing
- 4.1.2 Pricing – factors affecting international pricing
- 4.1.3 Channel – decisions
- 4.1.4 Promotional Mix – Advertising, sales promotion, Personal selling, E-Marketing

**Unit 5**

**5.1 Export procedure and documentation (13 hrs)**

- 5.1.1 Important documents relating to foreign trade
- 5.1.2 Processing of an export order – steps involved

**BOOKS FOR REFERENCE**



Balagopal TAS, (2004), Ed., **Export Management**, Himalaya Publishing House

Francis Cherunilam, (2006), **International Trade and Export Management**, Himalaya Publishing House.

Keith Lewis, Mahew Housden, (2003), **Introduction to International Marketing – A guide to going Global**, Crest Publishing House, New Delhi.

Rathore, Jain, Rathor, (2004), **International Marketing**, Himalaya Publishing House. Mumbai

Varshney R.L., Bhattachary . B., (2002), ed., **International Marketing Management an Indian Perspective**, Sultan Chand and Sons, New Delhi.

Varna M.L., (2004), **International Trade**, Vikas Publishing House Pvt., Ltd., New Delhi.

### **QUESTION PAPER PATTERN**

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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)

### **Continuous Assessment Tests**

There would be 2 CA tests and a third component which would comprise an assignment, objective test , presentation of an audit report, 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 2010 – 2011)**

**MARKETING RESEARCH**  
**(Skill Development Course)**

**CODE: CM/ME/MR64**

**CREDITS: 4**

**LTP : 4 1 0**

**TOTAL TEACHING HOURS : 65**

**OBJECTIVES OF THE COURSE**

- To introduce students to the concepts and practices in the field of marketing research.
- To enable students to apply the concepts in practice

**Unit 1 (5 Hrs)**

**Research in Marketing**

- 1.1 Importance of Research in Marketing
- 1.2 Marketing Research Industry – Internal and External Research Suppliers
- 1.3 Steps in Research Process

**Unit 2 (10 Hrs)**

**Design of Marketing Research**

- 2.1 Research Design - Classification
- 2.2 Observation studies
- 2.3 Surveys and Interviews
- 2.4 Experiments & Test markets

**Unit 3 (15 Hrs)**

**Sources and Collection of Data**

- 3.1 Collection and Classification of Data
- 3.2 Questionnaires and Instruments
- 3.3 Scaling Techniques – Measurement of Scale Constructions
- 3.4 Analysis and Presentation of Data

**Unit 4 (15 Hrs)**

**Reporting**

- 4.1 Learning Objectives
- 4.2 Written Research reports
- 4.3 Components of Research reports
- 4.4 Presentation of reports

**Unit 5 (20 Hrs)**

**Case Abstracts and Practical study**

## **BOOK FOR STUDY**

Cooper R. Donald, Pamela S. Schindler, 2006 , **Marketing Research Concepts and Cases**, Tata Mc Graw Hill Co. Ltd., New Delhi.

## **BOOKS FOR REFERENCE**

Beri G. C., 2008, **Marketing Research**, Tata Mc Graw Hill Publishing Pvt. Ltd., New Delhi.

Hair, Bush, Ortinau, 2003, **Marketing Research – within a changing Information Environment**, Tata Mc Graw Hill Publishing Pvt. Ltd., New Delhi.

Mishra M. N., 2000, **Modern Marketing Research**, Himalaya Publishing House, Mumbai

Nargundkar Rajendra, 2007, **Marketing Research Text and Cases**, Tata Mc Graw Hill Publishing Pvt. Ltd., New Delhi.

Sharma D.D., 2005, **Marketing Research – Principles, Applications and Cases**, Sultan Chand & Sons, New Delhi .

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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 case studies, project with viva, market survey, etc.

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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 2010 – 2011)**

**ENTREPRENEURIAL DEVELOPMENT**  
**(Skill Development Course)**

**CODE : CM/ME/ED64**

**CREDITS : 4**

**L T P : 4 1 0**

**TOTAL TEACHING HOURS: 65**

**OBJECTIVES OF THE COURSE**

- 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 (10 Hrs)**

- 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 Choice of an Organization

**Unit 2**

**Enterprise Launching (10Hrs)**

- 2.1 Meaning of Project
- 2.2 Project Identification
- 2.3 Project Selection

**Unit 3**

**Project Formulation (15 Hrs)**

- 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

**Unit 4**

**Preparation for Entrepreneurial Ventures (15 Hrs)**

- 4.1 Financial Requirements- Need and Sources of Finance
- 4.2 Legal Aspects – Identifying Legal constraints, Handling legal issues.

**Unit 5**

**Women Entrepreneurship (15 Hrs)**

- 5.1 Challenges and issues
- 5.2 Incentives offered by government
- 5.3 Practical Aspects

## **BOOK FOR STUDY**

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

## **BOOKS FOR REFERENCE**

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

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

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

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

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

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### **Continuous Assessment Tests**

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

**B.Com. DEGREE : Corporate Secretaryship**

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

**BUSINESS ENVIRONMENT**

**CODE: CM/ME/BE 64**

**CREDITS: 4**

**L T P: 4 1 0**

**TOTAL TEACHING HOURS : 65**

**OBJECTIVES OF THE COURSE**

- To sensitise students to the Dynamics of Business and its environment
- To familiarize the Global dynamics of business environment.

**Unit 1 (13 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 (14 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 (14 Hrs)**

**Social Responsibilities of Business**

3.1 Towards shareholders

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

3.3 Trade Union - Rights and Liabilities of trade unions.

3.4 Worker's participation in management

3.5 Quality circle

**Unit 4 (14 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

4.2 Copra 86 - important provisions of Consumer Protection Act 1996

**Unit 5****(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**

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

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

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

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

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