

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

**(Effective from the academic year 2015-2016)**  
**MARKETING MANAGEMENT**

**CODE: 15CM/PC/MM14**

**CREDITS: 4**

**LTP: 4 1 0**

**TOTAL TEACHING HOURS: 65**

**OBJECTIVES OF THE COURSE**

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

**Unit 1**

**Understanding Marketing Management (10 hrs.)**

- 1.1 Marketing in the 21st Century – Core Concepts
- 1.2 Creating Customer Satisfaction, Value and Retention

**Unit 2**

**Opportunities in the Market Place (15 hrs.)**

- 2.1 Scanning the Marketing Environment
- 2.2 Marketing Information System to measure Demand
- 2.3 Market Segmentation – Criteria and Types

**Unit 3**

**Market Oriented Strategies (15 hrs.)**

- 3.1 Developing a Positioning Strategy
- 3.2 PLC – Marketing Strategies
- 3.3 New Product Development Decision Process- Ideas, Concepts, Commercialization and Consumer Adoption

**Unit 4**

**Pricing and Promotions (15 hrs.)**

- 4.1 Pricing – Factors, Policy and Types of Pricing
- 4.2 Promotional Mix – Advertising, Sales Promotion, Publicity, Public Relations, Personal Selling and Direct Marketing

**Unit 5**

**Recent Trends in Marketing (10 hrs.)**

- 5.1 Digital Marketing – Meaning and Types
- 5.2 Social Marketing, Green Marketing
- 5.3 Relationship Marketing

## **BOOK FOR STUDY**

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

## **BOOKS FOR REFERENCE**

John, Wilmshurst. *Fundamentals and Practice of Marketing*. New Delhi: Viva Books, 2011.

Johansson J.K. *Global Marketing*. 4th edition. New Delhi: Tata, McGraw Hill, 2010.

Keegan W. J. *Global Marketing Management*. New Delhi: Prentice Hall of India, 2013.

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

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

Staton, William J. Etzel, Michael J. and Walker Bruce J. *Fundamentals of Marketing*. McGraw Hill (International edition) Inc, 2004.

## **JOURNALS**

International Journal of Research in Marketing

Indian Journal of Marketing

Journal of Marketing Education

## **WEB RESOURCES**

<http://smallbusiness.chron.com>

<http://productlifecyclestages.com>

<http://www.innovationcoach.com>

<http://www.marketing-schools.org>

<http://www.businessdictionary.com>

## **PATTERN OF EVALUATION**

### **Continuous Assessment:**

**Total Marks: 50**

**Duration: 90 mins.**

Section A – 3 x 10=30 Marks (from a choice of four questions –Max words 500)

Section B - 1x20=20(from a choice of two questions – Max words 1200)

### **Third Component:**

List of Evaluation Modes:

Seminars

Assignments

Case Studies

### **End Semester Examination:**

**Total Marks:100**

**Duration: 3 hours**

Section A – 6x10= 60(from a choice of eight questions –Max words 500)

Section B – 2x20= 40(from a choice of four questions – Max words 1200)

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

**M.COM. DEGREE**

**SYLLABUS**

**(Effective from the academic year 2015 -2016)**

**STRATEGIC HUMAN RESOURCE MANAGEMENT**

**CODE: 15CM/PC/SH14**

**CREDITS : 4**

**L T P : 4 1 0**

**TOTAL TEACHING HOURS : 65**

**OBJECTIVES OF THE COURSE**

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

**Unit 1**

**Introduction**

**(10 hrs.)**

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

**Unit 2**

**Recruitment and Placement**

**(15 hrs.)**

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

**Unit 3**

**Creating Strategic HRM System**

**(15 hrs.)**

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

**Unit 4**

**Strategies in Maintaining and Retaining HR**

**(15 hrs.)**

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

## Unit 5

### Tools for Improving Managerial Effectiveness

(10 hrs.)

#### 5.1 Tools

- 5.1.1 TQM
- 5.1.2 Quality Circles
- 5.1.3 Kaizen

#### 5.2 Challenges of Human Resource Management

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

### BOOK FOR STUDY

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

### BOOKS FOR REFERENCE

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

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

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

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

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

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

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

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

### JOURNALS

International Journal of Management Reviews

The Human Resource Management Review

Human Resource Management International Digest

Human Resource Management Journal.

### WEB RESOURCES

<http://hrcouncil.ca/hr-toolkit/planning-strategic.cfm>

<http://www.hrware.com/recruitment/88-2/>

<http://www.educationobserver.com/forum/showthread.php?tid=12165>

<http://managementhelp.org/training/>

## **PATTERN OF EVALUATION**

### **Continuous Assessment:**

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**Duration: 90 mins.**

Section A – 3 x 10=30 Marks (from a choice of four questions –Max words 500)

Section B - 1x20=20(from a choice of two questions – Max words 1200)

### **Third Component:**

List of Evaluation Modes:

Seminars

Assignments

Case Studies

### **End Semester Examination:**

**Total Marks:100**

**Duration: 3 hours**

Section A – 6x10= 60(from a choice of eight questions –Max words 500)

Section B – 2x20= 40(from a choice of four questions – Max words 1200)

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

**SYLLABUS**  
**(Effective from the academic year 2015 -2016)**

**REGULATORY ASPECTS OF BUSINESS**

**CODE: 15CM/PC/RB14**

**CREDITS : 4**

**L T P : 4 1 0**

**TOTAL TEACHING HOURS : 65**

**OBJECTIVES OF THE COURSE**

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

**Unit 1**

**Introduction**

**(13 hrs.)**

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

**Unit 2**

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

**(12 hrs.)**

- 2.1 Salient Features of LLP
- 2.2 Difference between LLP, Partnership and a Company
- 2.3 LLP Agreement - Nature of LLP- Partners and Designated Partners;
- 2.4 Incorporation by Registration
- 2.5 Extent and Limitation of Liability of LLP and Partners
- 2.6 Financial Disclosures, Annual Return, Taxation of LLP
- 2.7 Conversion to LLP - Winding up and Dissolution

**Unit 3**

**Law Relating to Intellectual Property Rights**

**(15 hrs.)**

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

**Unit 4**

**Information Act 2005**

**(13 hrs.)**

- 4.1 Right to Information, Obligations of Public Authorities, Request for Obtaining Information and Disposal of Request
- 4.2 Exemption from Disclosure of Information, Grounds for Rejection to Access
- 4.3 Central Information Commission-Powers and Functions.

## Unit 5

### Other Related Laws

(12 hrs.)

#### 5.1 Consumer Protection Act 1986

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

#### 5.2 Information Technology Act 2000

Provisions Relating to E-Contract, E-Form, Electronic Record, Digital Signature  
and Data Security

#### 5.3 Foreign Exchange Management Act 1999 (FEMA)

5.3.1 Objectives – Types of Transactions

5.3.2 Foreign Direct Investment in India and Abroad

5.3.3 Acquisition and Transfer of Immovable Property in India

5.3.4 Realisation and Repatriation of Foreign Exchange

### BOOK FOR STUDY

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

### BOOKS FOR REFERENCE

Bhandari, Munish Professional. *Approach to Corporate Laws and Practice*. New Delhi: Bharat  
Law House.

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

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

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

Note : Latest edition of the readings may be used

### JOURNALS

Journal of Intellectual Property Rights 2007 and 2009

Indian journal of law and technology

Symbiosis contemporary law journal

### WEB RESOURCES

[www.unesco.org/new/en/unesco/](http://www.unesco.org/new/en/unesco/)

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

[www.indialawworld.Co](http://www.indialawworld.Co)

## **PATTERN OF EVALUATION**

### **Continuous Assessment:**

**Total Marks: 50**

**Duration: 90 mins.**

Section A – 3 x 10=30 Marks (from a choice of four questions –Max words 500)

Section B - 1x20=20(from a choice of two questions – Max words 1200)

### **Third Component:**

List of Evaluation Modes:

Seminars

Assignments

Case Studies

### **End Semester Examination:**

**Total Marks:100**

**Duration: 3 hours**

Section A – 6x10= 60(from a choice of eight questions –Max words 500)

Section B – 2x20= 40(from a choice of four questions – Max words 1200)



**STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086**  
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**SYLLABUS**  
**(Effective from the academic year 2015-2016)**

**ACCOUNTING FOR MANAGERIAL DECISIONS**

**15CM/PC/AM14**

**CREDITS : 4**

**L T P : 4 1 0**

**TOTAL TEACHING HOURS : 65**

**OBJECTIVES OF THE COURSE:**

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

**Unit 1 ( 13 hrs.)**

**1.1 Marginal Costing**

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

**1.2 Relevant Costing**

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

**Unit 2 (12 hrs.)**

**Standard Costing and Variance Analysis**

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

**Unit 3 (13 hrs.)**

**Budgeting**

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

**Unit 4**  
**Performance Evaluation** (15 hrs.)  
4.1 Ratio Analysis  
4.2 Funds Flow Analysis  
4.3 Cash Flow Analysis

**Unit 5**  
**Network Analysis** (12 hrs.)  
5.1 Calculation of EST, EFT, LST, LFT, Free Float, Total Float  
5.2 PERT and CPM  
5.3 Calculation of Expected Duration and Variance  
5.4 Calculation of Probability

#### **BOOK FOR STUDY**

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

#### **BOOKS FOR REFERENCE**

Ashish, K. Bhattacharya. *Principles and Practice of Cost Accounting*. New Delhi: Prentice Hall of India.

Atkinson et al. *Management Accounting : Information for Decision Making and Strategy Execution*. Pearson Education.

Charlet, Horngren. T. and Srikanth Datar and George Foster. *Cost Accounting – a managerial emphasis*. New Delhi: Prentice Hall of India.

Jain, S.P. & K.L. Narang. *Cost and Management Accounting*. New Delhi : Kalyani Publishers, 2014.

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

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

#### **JOURNALS**

Cost Accounting Standards - The ICWA of India,  
Management Accountant - The ICWA of India,  
Indian Journal of Finance

## **WEB RESOURCES**

icwajournal@hotmail.com

www.accaglobal.com

## **PATTERN OF EVALUATION**

### **Continuous Assessment**

**Total Marks: 50      Duration: 90 mins**

Section A – 3 x 10=30 Marks (from a choice of four questions-Problems)

Section B - 1x20=20 Marks (from a choice of two questions – Problems)

### **Third Component:**

List of Evaluation Modes

Problem solving 20 Marks

A project on application of marginal costing and relevant costing techniques 15 Marks

Case study 15 Marks

### **End Semester Examination:**

**Total Marks:100**

**Duration: 3 hours**

Section A – 6x10= 60 Marks (from a choice of eight questions – 3 theory and 5 problems)

Section B – 2x20= 40 Marks (from a choice of four questions – Problems)

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

**SYLLABUS**  
**(Effective from the academic year 2015-2016)**

**SERVICE MARKETING**

**CODE: 15CM/PC/SM24**

**CREDITS: 4**

**LTP: 4 1 0**

**TOTAL TEACHING HOURS: 65**

**OBJECTIVES OF THE COURSE**

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

**Unit 1**

**Introduction**

**(10 hrs.)**

- 1.1 Global Feature and Services.
- 1.2 Marketing Management for Services – Expanding the Marketing Mix
- 1.3 An Integrated Approach to Services Marketing – Servuction Model

**Unit 2**

**Managing Demand and Capacity**

**(15 hrs.)**

- 2.1 Nature of Demand and Patterns of Demand for Services
- 2.2 Using Marketing Mix to Manage Demand
- 2.3 Balancing Capacity to Demand

**Unit 3**

**Positioning Service**

**(15 hrs.)**

- 3.1 Creating a Competitive Positioning
- 3.2 Steps in Developing a Positioning Strategy – Mission, Vision, Strategic Goals
- 3.3 The Service Gaps – Quality Gap, Performance Gap, Delivery Gap

**Unit 4**

**Managing the Service Encounter**

**(15 hrs.)**

- 4.1 Designing the Interactive Process – Blue Printing
- 4.2 Designing the Physical Environment
- 4.3 Roles of People in the Process

**Unit 5**

**Customer Satisfaction**

**(10 hrs.)**

- 5.1 Customer Expectation – Expectation Hierarchy, Satisfaction Process
- 5.2 Servaqual Dimensions – Key Drives of Quality
- 5.3 Principles of Complaint Management and Service Recovery

## **BOOKS FOR STUDY**

Andrey, Gilmore E. *Service Marketing and Management*. New Delhi : Sage Publishing, 2003.

Jha S.M. *Services Marketing*. Mumbai: Himalaya, 1998.

## **BOOKS FOR REFERENCE**

Lovelock, Christopher. H. *Services Marketing*. USA: Prentice Hall, 2004.

Promod, Batra. *Simple Ways to Manage your Service Customers*. New Delhi: Think Inc, 1997.

Rampal, M.Kand Gupta S.L. *Services Marketing Concepts, Application and cases*. New Delhi: Galgotia , 2003.

Roland, T. Rust, Anthony J, Zahovik, Timothy L. Keinigham. *Services Marketing*. USA: Addison – Wesley Longman Inc, 1999.

Shajahan S. *Services Marketing Concepts, Practices and cases*. Mumbai: Himalaya, 2001

Sinha, P.K Sahoo S.C. *Services Marketing – Text and Readings*. Mumbai: Himalaya, 1994.

## **JOURNALS**

International Journal of Research in Marketing  
Journal of Services Marketing  
Journal of Professional Services Marketing

## **WEB RESOURCES**

<http://www.managementstudyguide.com/>

<http://blog.clientheartbeat.com/>

## **PATTERN OF EVALUATION**

### **Continuous Assessment:**

**Total Marks: 50**

**Duration: 90 mins.**

Section A – 3 x 10=30 Marks (from a choice of four questions –Max words 500)

Section B - 1x20=20(from a choice of two questions – Max words 1200)

### **Third Component:**

List of Evaluation Modes:

Seminars

Assignments

Case Studies

### **End Semester Examination:**

**Total Marks:100**

**Duration: 3 hours**

Section A – 6x10= 60(from a choice of eight questions –Max words 500)

Section B – 2x20= 40(from a choice of four questions – Max words 1200)

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

**SYLLABUS**  
**(Effective from the academic year 2015 -2016)**

**CORPORATE GOVERNANCE AND SOCIAL RESPONSIBILITY**

**CREDITS : 4**

**L T P : 4 1 0**

**CODE: 15CM/PC/CR24**

**TOTAL TEACHING HOURS. : 65**

**OBJECTIVES OF THE COURSE**

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

**Unit 1 (15 hrs.)**

**Corporate Governance - An Overview**

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

**Unit 2 (12 hrs.)**

**Corporate Governance Committees and Investor Problems and Protection**

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

**Unit 3 (13 hrs.)**

**Introduction to Business Ethics**

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

**Unit 4 (15 hrs.)**

**Ethical Issues**

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

**Unit 5**

**Corporate Social Responsibility**

**(10 hrs.)**

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

**Practical component: Discussion of relevant Case study for each unit**

**BOOKS FOR STUDY**

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

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

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

**BOOKS FOR REFERENCE**

Bhanu Murthy, K. V. and Usha Krishna. *Politics Ethics and Social Responsibilities of Business*. New Delhi: Pearson Education,2010.

Bob Tricker. *Corporate Governance-Principles, Policies, and Practice* (Indian Edition). New Delhi :Oxford University Press,2012.

Christine A Mallin. *Corporate Governance* (Indian Edition). New Delhi : Oxford University Press, 2013.

Geeta Rani,D. & R K Mishra. *Corporate Governance-Theory and Practice*. New Delhi: Excel Books, 2009.

Dr. Sanjay Mohapatra & Prof. Sreejesh S. *Case Studies in Business Ethics and Corporate Governance*. Pearson Education.

Sharma,J.P. *Corporate Governance, Business Ethics & CSR*. New Delhi : Ane Book, 2011.

**JOURNALS**

International Journal of Management Reviews

International Journal on Corporate Strategy and Social Responsibility

SSRN – E Journal



## **WEB RESOURCES**

[www.ibscdc.org](http://www.ibscdc.org)- Corporate Governance and Business Ethics Case Studies

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

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

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### **Third Component:**

List of Evaluation Modes:

Seminar

Class presentation and group discussion

Case studies

### **End Semester Examination:**

**Total Marks:100**

**Duration: 3 hours**

Section A – 6x10= 60(from a choice of eight questions –Max words 500)

Section B – 2x20= 40(from a choice of four questions – Max words 1200)

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

**SYLLABUS**  
**(Effective from the academic year 2015 -2016)**

**FINANCIAL MANAGEMENT AND POLICY**

**CODE: 15CM/PC/FM24**

**CREDITS : 4**

**L T P : 4 1 0**

**TOTAL TEACHING HOURS. : 65**

**OBJECTIVES OF THE COURSE**

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

**Unit 1**

**The Nature and Scope of Financial Management (15 hrs.)**

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

**Unit 2**

**Investment in Long-Term Assets (15 hrs.)**

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

- Unit 3**  
**Capital Structure** (15 hrs.)
- 3.1 Designing Capital Structure
    - 3.1.1 EBIT – EPS Approach
    - 3.1.2 Valuation Approach
    - 3.1.3 Cash Flow Approach
  - 3.2 Practical Consideration in Determining Capital Structure
  - 3.3 Optimal Capital Structure
  - 3.4 Valuation of Securities and Bonds – Simple Problems
- Unit 4**  
**Cost of Capital** (10 hrs.)
- 4.1 Meaning, Significance and Concepts of Cost of Capital
  - 4.2 Cost of Debt and Preference Shares
  - 4.3 Cost of Equity and Retained Earnings
  - 4.4 Weighted Average Cost of Capital
- Unit 5**  
**Dividend Policy** (10 hrs.)
- 5.1 Factors Determining the Dividend Policy of a Firm
  - 5.2 Types of Dividend
  - 5.3 Legal Procedures and Tax Aspects of Dividend

#### **BOOK FOR STUDY**

Khan, M.Y. and Jain P.K. *Theory and Problems in Financial Management*. New Delhi: Tata McGraw Hill, 2012.

#### **BOOKS FOR REFERENCE**

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

Maheshwari, S. N. *Financial Management*. New Delhi: Vikas, 2011.

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

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

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

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

Thulsian, P.C. and Bharath Thulsian C.A. *Financial Management*. New Delhi:S.Chand, 2013.

Jonathan Berek et al. *Financial Management*. Pearson Education.

## **JOURNALS**

Journal of Financial and Quantitative Analysis

Indian Journal of Finance

Journal on risk and financial management

## **WEB RESOURCES**

[www.niitp.or.in](http://www.niitp.or.in)

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

## **PATTERN OF EVALUATION**

### **Continuous Assessment**

**Total Marks: 50      Duration: 90 mins**

Section A – 3 x 10=30 Marks (from a choice of four questions)

Section B - 1x20=20(from a choice of two questions)

### **Third Component:**

List of Evaluation Modes

Case Studies 20 Marks

Open book test 10 Marks

Assignment 20 Marks

### **End Semester Examination:**

**Total Marks:100**

**Duration: 3 hours**

Section A – 6x10= 60 (from a choice of eight questions – 3 theory and 5 problems)

Section B – 2x20= 40 (from a choice of four questions – 2 theory and 2 Problems)

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

**SYLLABUS**  
**(Effective from the academic year 2015 -2016)**

**INDIAN FINANCIAL SYSTEM**

**CODE: 15CM/PC/IF24**

**CREDITS : 4**

**L T P : 4 1 0**

**TOTAL TEACHING HOURS: 65**

**OBJECTIVES OF THE COURSE**

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

**Unit 1**

**Introduction**

**(12 hrs.)**

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

**Unit 2**

**Financial Institutions**

**(13 hrs.)**

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

**Unit 3**

**Financial Markets**

**(10 hrs.)**

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

**Unit 4**

**4.1 Financial Instruments**

**(15 hrs.)**

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

**4.2 Financial Services**

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

**Unit 5**

**Regulatory and Promotional Institutions**

**(15 hrs.)**

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

**BOOK FOR STUDY**

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

**BOOKS FOR REFERENCE**

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

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

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

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

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

**JOURNALS**

Asian journal of Research and Finance

Journal of Banking and Finance

Journal of Financial Intermediation

**WEB RESOURCES**

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

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

## **PATTERN OF EVALUATION**

### **Continuous Assessment:**

**Total Marks: 50**

**Duration: 90 mins.**

Section A – 3 x 10=30 Marks (from a choice of four questions –Max words 500)

Section B - 1x20=20(from a choice of two questions – Max words 1200)

### **Third Component:**

List of Evaluation Modes:

Seminars 15 Marks

Assignments 15 Marks

Group Discussion 20 Marks

### **End Semester Examination:**

**Total Marks:100**

**Duration: 3 hours**

Section A – 6x10= 60(from a choice of eight questions –Max words 500)

Section B – 2x20= 40(from a choice of four questions – Max words 1200)

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

**SYLLABUS**  
**(Effective from the academic year 2015-2016)**

**BUSINESS RESEARCH**

**CREDITS: 4**

**LTP: 4 1 0**

**CODE: 15CM/PC/BR34**

**TOTAL TEACHING HOURS: 65**

**OBJECTIVES OF THE COURSE**

- To familiarize students with various approaches and techniques to research
- To provide an exposure to the preparation of project report

<b>Unit 1</b>	<b>Research Methods and Techniques</b>	<b>(15 hrs.)</b>
	1.1 Meaning and Scope of Research	
	1.2 Approaches to Research – Historical, Descriptive, Case Study and Experimental Approach	
	1.3 Research Process	
	1.3.1 Stages in Research Work	
	1.3.2 Problem Formulation	
	1.4 Research Design – Need, Features, Concepts and Types	
<b>Unit 2</b>	<b>The Sample Design</b>	<b>(12 hrs.)</b>
	2.1 The Need for Samples	
	2.2 Selecting the Sample – Random and Non-Random Methods	
	2.3 Designing and Conducting a Sample Study	
	2.4 Sampling and Non-Sampling Errors	
	2.5 Merits and Demerits of Sampling	
<b>Unit 3</b>	<b>Measurement and Scaling Techniques</b>	<b>(8 hrs.)</b>
	3.1 Measurement in Research	
	3.2 Measurement Scales	
	3.3 Test of Sound Measurement	
	3.4 Types of Scaling Techniques	
<b>Unit 4</b>	<b>Testing Hypotheses and Tests of Significance</b>	<b>(15 hrs.)</b>
	4.1 Sampling Distribution – Standard Error – Null Hypothesis – Type I and Type II Errors	



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

**Unit 5** (15 hrs.)

**5.1 Non-Parametric Test and Analysis of Variance**

5.1.1 Chi-Square Test

5.1.2 ANOVA- One Way Classification and Two Way Classification

5.1.3 Analysis of Variance – Latin Square Design

**5.2 SPSS**

5.2.1 Introduction to SPSS

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

**5.3 Report Writing**

Layout of the Research Report

**BOOK FOR STUDY**

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

**BOOKS FOR REFERENCE**

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

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

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

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

**JOURNALS**

Journal of Indian Business research

Asia Pacific Journal of management research and innovation

**WEB RESOURCES**

[www.emerald group publishing.com](http://www.emerald group publishing.com)

[www.spss-tutorials.com](http://www.spss-tutorials.com)

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

## **PATTERN OF EVALUATION**

### **Continuous Assessment:**

**Total Marks: 50**

**Duration: 90 mins.**

Section A – 3 x 10=30 Marks (from a choice of four questions)

Section B - 1x20=20 Marks (from a choice of two questions)

### **Third Component:**

List of Evaluation Modes:

A project on application of statistical tools 30 Marks

Assignment 10 Marks

Problem solving 10 Marks

### **End Semester Examination:**

**Total Marks:100**

**Duration: 3 hours**

Section A – 6x10= 60(from a choice of eight questions –4 theory and 4 Problems)

Section B – 2x20= 40(from a choice of four questions – 2 theory and 2 Problems)

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

**SYLLABUS**  
**(Effective from the academic year 2015-2016)**

**CORPORATE ACCOUNTING**

**CREDITS: 4**

**LTP: 4 1 0**

**CODE: 15CM/PC/CA34**

**TOTAL TEACHING HOURS: 65**

**OBJECTIVES OF THE COURSE**

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

<b>Unit 1</b>	<b>Mergers and Acquisitions</b>	<b>(15 hrs.)</b>
	1.1 Legal Provisions relating to Mergers and Acquisitions	
	1.2 Calculation of Purchase Consideration	
	1.3 Accounting Treatment in the Books of the Purchasing Company and Vendor Company for Merger and Purchase Excluding Inter- Company Holdings	
<b>Unit 2</b>	<b>Holding Company Accounts</b>	<b>(15 hrs.)</b>
	2.1 Preparation of Consolidated Balance Sheet – Calculation of Minority Interest, Capital Profit and Goodwill or Cost of Control	
	2.2 Intercompany Owings with One Subsidiary Company	
	2.3 Dividend Received and Bonus Shares	
<b>Unit 3</b>	<b>Insurance Company Accounts</b>	<b>(10 hrs.)</b>
	3.1 Accounts of General Insurance	
	3.2 Accounts of Life Insurance Companies	
<b>Unit 4</b>	<b>Bank Accounts</b>	<b>(15 hrs.)</b>
	4.1 Treatment of Rebate on Bills Discounted	
	4.2 Computation of Provision to be made for Advances	
	4.3 Preparation of Profit and Loss Account with Schedules	
	4.4 Preparation of Balance Sheet with Schedules	

**Unit 5** (10 hrs.)

**5.1 Liquidation**

5.1.1 Legal Provision

5.1.2 Statement of Affairs and Deficiency or Surplus Accounts

5.1.3 Liquidators Final Statement of Accounts

**5.2 An Overview of Miscellaneous Concepts in Corporate Accounting**

5.2.1 Inflation Accounting

5.2.2 Human Resources Accounting

5.2.3 Forensic Accounting

**BOOK FOR STUDY**

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

**BOOKS FOR REFERENCE**

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

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

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

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

**JOURNALS**

Journal of Banking and Finance

Journal of Finance

Indian Journal of Commerce

**WEB RESOURCES**

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

[ijrcm.org.in/commerce/index.php](http://ijrcm.org.in/commerce/index.php)

[http://www.commercedu.com/wp-content/uploads/2013/11/merged\\_document.pdf](http://www.commercedu.com/wp-content/uploads/2013/11/merged_document.pdf)

## **PATTERN OF EVALUATION**

### **Continuous Assessment:**

**Total Marks: 50**

**Duration: 90 mins.**

Section A – 3 x 10=30 Marks (from a choice of four questions)

Section B - 1x20=20 Marks (from a choice of two questions)

### **Third Component:**

List of Evaluation Modes:

Open book test 20 Marks

Assignment 15 Marks

Problem solving 15 Marks

### **End Semester Examination:**

**Total Marks:100**

**Duration: 3 hours**

Section A – 6x10= 60(from a choice of eight questions –2 theory and 4 Problems)

Section B – 2x20= 40(from a choice of four questions – 2 theory and 2 Problems)

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

**SYLLABUS**  
**(Effective from the academic year 2015 -2016)**

**GLOBAL STRATEGIC MANAGEMENT**

**CREDITS : 4**

**L T P : 4 1 0**

**CODE: 15CM/PC/GS34**

**TOTAL TEACHING HOURS. : 65**

**OBJECTIVES OF THE COURSE**

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

**Unit 1**  
**Introduction to Strategic Management (10 hrs.)**

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

**Unit 2**  
**External Analysis (15 hrs.)**

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

**Unit 3**  
**Internal Analysis (12 hrs.)**

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

**Unit 4**  
**Strategic Analysis and Choice (15 hrs.)**

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

## **Unit 5**

### **Strategic Implementation, Evaluation and Control (13 hrs.)**

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

#### **BOOKS FOR STUDY**

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

Hill, Charles W.L and Gareth R. Jones. *Strategic Management: An Integrated Approach*. Cengage Learning, 2012.

Thomas, L. Wheelen, Hunger David J. *Concepts in Strategic Management and Business Policy*, Prentice Hall, 2000.

#### **BOOKS FOR REFERENCE**

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

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

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

#### **JOURNALS**

Harvard Business Review – Strategic Management for Competitive Advantage

HBR's 10 Must Read on Strategy

International Journal of Management Reviews

European Journal of Business Management

Academy of Strategic Management Journal

International Journal of Strategic Management

#### **WEB RESOURCES**

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

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

## **PATTERN OF EVALUATION**

### **Continuous Assessment:**

**Total Marks: 50**

**Duration: 90 mins.**

Section A – 3 x 10=30 Marks (from a choice of four questions –Max words 500)

Section B - 1x20=20(from a choice of two questions – Max words 1200)

### **Third Component:**

List of Evaluation Modes:

Seminars 15 Marks

Assignments 15 Marks

Group Discussion 20 Marks

### **End Semester Examination:**

**Total Marks:100**

**Duration: 3 hours**

Section A – 6x10= 60(from a choice of eight questions –Max words 500)

Section B – 2x20= 40(from a choice of four questions – Max words 1200)



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

**SYLLABUS**  
**(Effective from the academic year 2015-2016)**

**SUMMER INTERNSHIP**

**CODE: 15CM/PN/SI32**

**CREDITS: 2**

**The student is required to**

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

**Preparation of final Project Report**

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

**Pattern of Evaluation**

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

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

**SYLLABUS**  
**(Effective from the academic year 2015 -2016)**

**INDIVIDUAL AND CORPORATE TAX PLANNING**

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

**CODE: 15CM/PC/IC44**

**TOTAL TEACHING HOURS.: 65**

**OBJECTIVES OF THE COURSE:**

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

- Unit 1**  
**Tax Planning and Management (5 hrs.)**
- 1.1 Meaning of Tax Planning and Management
  - 1.2 Tax Evasion and Tax Avoidance
  - 1.3 Nature and Scope of Tax Planning and Management for Individuals and Corporates
- Unit 2**  
**Computation of Taxable Income and Tax Liability of an Individual (15 hrs.)**
- 2.1 Computation of Taxable Income under the Five Heads of Income
  - 2.2 Set Off and Carry Forward of Losses and Deductions
  - 2.3 Computation of Taxable Income and Tax Liability.
- Unit 3**  
**Computation of Corporate Tax (15 hrs.)**
- 3.1 Computation of Taxable Income
  - 3.2 Carry Forward and Set Off of Losses in the case of Certain Companies Under Sec. 79 of Income-Tax Act, 1961
  - 3.3 Computation of Corporate Tax Liability - Minimum Alternate Tax, Tax on Distributed Profits of Domestic Companies, Tax on Income Distributed to Unit Holders.
- Unit 4**  
**Implications of Tax Concessions and Incentives (15 hrs.)**
- 4.1 For Corporate Decisions in respect of Setting Up a New Business, Location of Business and Nature of Business.
  - 4.2 Tax Planning with Reference to Financial Management Decisions – Capital Structure Decisions, Dividend Policy, Bonus Shares, Investments And Capital Gains

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

**Unit 5** (15 hrs.)

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

### **BOOKS FOR STUDY**

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

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

### **BOOKS FOR REFERENCE**

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

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

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

Note: Latest edition of the readings may be used

### **JOURNALS**

Journal of taxation management

National tax journal

Journal of taxation investment

### **WEB RESOURCES**

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

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

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

## **PATTERN OF EVALUATION**

### **Continuous Assessment:**

**Total Marks: 50**

**Duration: 90 mins.**

Section A – 3 x 10=30 Marks (from a choice of four questions)

Section B - 1x20=20 Marks (from a choice of two questions)

### **Third Component:**

List of Evaluation Modes:

Seminars 15 Marks

Assignments 15 Marks

Group Discussion 20 Marks

### **End Semester Examination:**

**Total Marks:100**

**Duration: 3 hours**

Section A – 6x10= 60(from a choice of eight questions – 2 theory and 4 Problems)

Section B – 2x20= 40(from a choice of four questions – 2 theory and 2 Problems)

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

**SYLLABUS**  
**(Effective from the academic year 2015-2016)**

**INVESTMENT PLANNING**

**CREDITS : 4**

**L T P : 4 1 0**

**CODE: 15CM/PC/IP44**

**TOTAL TEACHING HOURS. : 65**

**OBJECTIVES OF THE COURSE**

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

**Unit 1**  
**Introduction to Financial Planning** **(8 hrs.)**

- 1.1 Financial Planning – Meaning, Importance and Process
- 1.2 General Principles of Cash Flow Planning and Budgeting
- 1.3 Legal Aspects of Financial Planning.
- 1.4 Relevance of Risk Management in Financial Planning

**Unit 2**  
**Investment Options and Operational Scenario** **(15 hrs.)**

- 2.1 Needs and Benefits of Investing
- 2.2 Sources of Financial Information
- 2.3 Investment Options for Individual Investors - Bonds, Equity Shares, Mutual Funds, Fixed Deposits, PPF/NPS, Financial Derivatives, Commodity Derivatives, Gold and Bullion, Real Estate, Exchange Traded Funds (Etf), Real Estate Investment Trusts (Reits),.
- 2.4 Operational Constraints while Investing (Tax Considerations, Unique Needs Etc.), and Impact of Inflation and Indexation.
- 2.5 Investing in Mutual Funds – Schemes, NAV Calculation, Load Structure, Systematic Investment Plan (SIP) And Systematic Withdrawal Plan (SWP)

**Unit 3**  
**Return-Risk Assessment** **(14 hrs.)**

- 3.1 Return on Investment and Risk Profiling
- 3.2 Assessment of Risks in Different Financial Instruments
- 3.3 Power of Compounding, Time Value of Money and Rupee Cost Averaging
- 3.4 Concept of Portfolio and Diversification
- 3.5 Basics of Portfolio Risk-Return, Tactical and Strategic Asset Allocation

- Unit 4**  
**Planning of Personal Finances** (15 hrs.)
- 4.1 Personal Financial Goals and Life Cycle Approach
  - 4.2 Elements and Structure of Personal Financial Plan
  - 4.3 Estimation of Savings Using Time Value Concepts
  - 4.4 Life Insurance and Health Insurance Plans and Operations
  - 4.5 Objectives and Features of Will and Power of Attorney

- Unit 5**  
**Managing Credit and Planning for Retirement** (13 hrs.)
- 5.1 Types of Credit, Advantages and Disadvantages
  - 5.2 Consumer and Housing Finance Planning and Implementation
  - 5.3 Credit Bureaus – Individual Credit History, Credit Rating and Identity Security
  - 5.4 Retirement Planning and Pension Schemes
  - 5.5 Impact of Taxes and Inflation on Retirement Planning

#### **BOOK FOR STUDY**

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

#### **BOOKS FOR REFERENCE**

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

Madura, Jeff. *Personal Finance*. Pearson.

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

#### **JOURNALS**

Journal of Wealth Management

The Insurance and Investment Journal

Journal of Individual Financial Management

#### **WEB RESOURCES**

<http://www.saylor.org/site/textbooks/PersonalFinance.pdf>

[www.bogleheads.org/wiki/Financial\\_planning](http://www.bogleheads.org/wiki/Financial_planning)

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

## **PATTERN OF EVALUATION**

### **Continuous Assessment:**

**Total Marks: 50**

**Duration: 90 mins.**

Section A – 3 x 10=30 Marks (from a choice of four questions –Max words 500)

Section B - 1x20=20 (from a choice of two questions – Max words 1200)

### **Third Component:**

List of Evaluation Modes:

Presentation of an investment proposal

Seminar

Class presentation and group discussion

### **End Semester Examination:**

**Total Marks:100**

**Duration: 3 hours**

Section A – 6x10= 60(from a choice of 8 questions –Max words 500)

Section B – 2x20= 40(from a choice of 4 questions – Max words 1200)

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

**SYLLABUS**  
**(Effective from the academic year 2015-2016)**

**PRINCIPLES OF E-COMMERCE**

**CREDITS : 4**

**L T P : 4 1 0**

**CODE: 15CM/PC/EC44**

**TOTAL TEACHING HOURS. : 65**

**OBJECTIVES OF THE COURSE**

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

**Unit 1**

**Introduction to E-Commerce**

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

**Unit 2**

**Evolution of Electronic Commerce**

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

**Unit 3**

**E-Marketing and E-Advertising**

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



## **Unit 4**

### **E-Commerce Payment Systems**

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

## **Unit 5**

### **E-Commerce Implementation**

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

## **BOOKS FOR STUDY**

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

## **BOOKS FOR REFERENCE**

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

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

Greenstein and Feinman, *Electronic Commerce - Security, Risk Management and Control*, Irwin Mc.Gra-Hill, 2000

Rayport, Jeffrey F., and BernaudJ.Jaworski. *Introduction to E-Commerce*. Tata McGraw-Hill, 2010.

Strauss, Adel El-Ansary and Raymond Frost. *E-marketing*. New Jersey: Prentice Hall,2003.

## **JOURNALS**

Electronic Markets

International Journal of E-Commerce

Journal of Electronic Commerce in Organizations

Journal of Theoretical and Applied E-Commerce

Journal to Management Information Systems and E-Commerce

## **WEB RESOURCES**

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

## **PATTERN OF EVALUATION**

### **Continuous Assessment:**

**Total Marks: 50**

**Duration: 90 mins.**

Section A – 3 x 10=30 Marks (from a choice of four questions –Max words 500)

Section B - 1x20=20 (from a choice of two questions – Max words 1200)

### **Third Component:**

List of Evaluation Modes:

Presentation

Seminar

Case study

### **End Semester Examination:**

**Total Marks:100**

**Duration: 3 hours**

Section A – 6x10= 60(from a choice of eight questions –Max words 500)

Section B – 2x20= 40(from a choice of four questions – Max words 1200)

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

**DISSERTATION**

**SYLLABUS**

**(Effective from the academic year 2015 -2016)**

**CODE: 15CM/PC/DS45**

**CREDITS : 5**

Project should be the independent work of the student. Each student will choose a topic of her interest and the student will be assigned to a supervisor.

The student can use Quantitative or Qualitative/Descriptive or both methods.

➤ **Page Limit :**

The Dissertation report should be submitted in the prescribed format having a maximum of 100 pages, typed in font Times New Roman -size 12, with 1 ½ line spacing on A4 Size paper.

➤ **Contents of the Report:**

- Contents Page
  - The report copy will include Certificate of the Supervisor, Declaration, and Acknowledgement
  - Four or five chapters
  - Presentation of the Report – format
    - Chapter 1 Introduction - to include background of the study, objectives , Methodology, limitation of the study and chapter scheme
    - Chapter 2 – Review of literature
    - Chapter 3 – Theoretical aspects of the study
    - Chapter 4 – Data analysis
    - Chapter 5 – Suggestion and conclusion
- At the end of the project ‘Bibliography’ must be given in Alphabetical/chronological order and necessary appendix may be added.

➤ **Submission:**

Each student may prepare two soft bound copies of the report, one for her and one copy to be submitted to the Head of the Department duly signed by the supervisor, on the scheduled date.

➤ **Guidelines for Evaluation:**

There will be double valuation for the Dissertation by the supervisor and an external examiner. The student will appear for viva -voce before a panel comprising External Examiner, Supervisor and Head of the Department.

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