

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

SYLLABUS

(Effective from the academic year 2015 -2016)

MARKETING

CODE: 15CM/MC/MG14

CREDITS: 4

L T P: 4 0 0

TOTAL TEACHING HOURS: 52

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
- To facilitate understanding of the conceptual framework of marketing and its applications in decision making under various environmental constraints

Unit 1

Introduction

(12 hrs.)

- 1.1 Marketing – Meaning, Nature and Marketing Concept Model
- 1.2 Functions of Marketing – Clark’s Function of Marketing

Unit 2

Product Planning and New Product Development

(10 hrs.)

- 2.1 Product Planning
 - 2.1.1 Product Policy and Product Mix
- 2.2 Product Life Cycle - Stages
- 2.3 New Product Development
 - 2.3.1. Process of new Product Development
 - 2.3.2 Reasons for Product Failure

Unit 3

Pricing and Market Segmentation

(10 hrs.)

- 3.1 Pricing
 - 3.1.1 Factors affecting Pricing
 - 3.1.2 Pricing Policy
- 3.2 Market Segmentation
 - 3.2.1 Methods of Segmentation

Unit 4

Branding and Promotion

(10 hrs.)

- 4.1 Branding
 - 4.1.1 Meaning and Importance

- 4.1.2 Types of Brands, Functions
- 4.2 Packaging
 - 4.2.1 Functions and types of Packaging and Labeling
- 4.3 Promotion - Mix

Unit 5

Channels of Distribution

(10 hrs.)

- 5.1 Factors affecting Choice of Channel
- 5.2 Classification of Channel Members

BOOK FOR STUDY

Nair, Rajan and Sanjith Nair. *Marketing*. 11th Edition, New Delhi: Sultan Chand, 2013.

BOOKS FOR REFERENCE

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

Groucutt Jonathan, Peter Leadley, Patrick Forsyth. *Marketing Essential Principles. New Realities*. Kogan, 2004.

Kotler Philip. *Marketing* 12th edition. New Delhi: Prentice Hall of India, 2008.

Steven J Skinner, *Marketing*, Houghton Mifflin; 2nd edition, 1994.

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

William J. Stanton, Micheal J. Etzel, Bruce J. Walker. *Fundamentals of Marketing*, New Delhi: Mc Graw Hill, 2009.

Xavier, M. J., *Marketing in the New Millenium*, New Delhi: Vikas, 2009.

JOURNALS

Journal of Marketing - American Marketing Association

Journal of Consumer Marketing

Journal of Marketing Education

International Journal of Research in Marketing

International Journal of Marketing Studies

International Journals of Marketing and Technology

Indian Journal of Marketing

WEB RESOURCES

www.yourarticlelibrary.com

www.boundless.com

www.learnmarketing.net

PATTERN OF EVALUATION

Continuous Assessment:

Total Marks: 50

Duration: 90 mins.

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

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

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

Third Component

List of Evaluation modes:

Seminars

Quiz,

Group discussion

Assignments

Class Presentation

End Semester Examination:

Total Marks: 100

Duration: 3 hours

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

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

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

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

SYLLABUS

(Effective from the academic year 2015 – 2016)

FINANCIAL ACCOUNTING

CODE: 15CM/MC/FA15

CREDITS: 5

L T P: 5 0 0

TOTAL TEACHING HOURS: 65

OBJECTIVES OF THE COURSE

- To enable the students to acquire conceptual knowledge about Accounting Standards.
- To help the students to acquire knowledge in preparing financial statements.
- To equip the students with the skill of preparing accounts for various type of organizations

Unit 1

Conceptual Frame Work for Preparation of Financial Statements (15 hrs.)

- 1.1 Capital and Revenue Expenditure - Capital and Revenue Receipts
- 1.2 Accounting Standards
 - 1.2.1 Object of Accounting Standards - Accounting Standard Board of India - Functions - Indian Accounting Standards (IND ASs) -International Financial Reporting Standards (IFRS)
 - 1.2.2 Ind AS – 1: Presentation of Financial Statements (a) Objective (b) Scope (c) General Features
 - 1.2.3 Ind AS – 2: Inventories (a) Objective (b) Definitions (c) Measurement of Inventories (d) Disclosure
 - 1.2.4 Ind AS – 18: Revenue (a) Objective and Scope (b) Measurement of Revenue
- 1.3 Advanced Problems in Final accounts of a Sole Trader

Unit 2

Insurance Claim for Loss of Stock and for Loss of Profit (13 hrs.)

- 2.1 Insurance Claim for Loss of Stock
 - 2.1.1 Concept of Under-Insurance and Average Clause
 - 2.1.2 Computation of Claim – with Price Change, Consideration of Unusual Selling Line and Price Reduction
- 2.2 Insurance Claim for Loss of Profit
 - 2.2.1 Concept – Insured and Uninsured Standing Charges, GP Rate, Short Sales and Increased Cost of Working, Average Clause
 - 2.2.2 Computation of Claim

Unit 3

Accounting for Hire Purchase and Installment System (12 hrs.)

- 3.1 Meaning - Features of Hire Purchase Agreement - Distinction Between Hire Purchase and Sale

- 3.1.1 Interest Calculations
- 3.1.2 Recording Transactions in the Books of Hire Purchaser and the Hire Vendor
- 3.2 Default and Repossession – Partial Repossession and Complete Repossession
- 3.3 Installment System – Features - Distinction Between Hire Purchase and Installment System

Unit 4

Branch Accounts and Departmental Accounts (15 hrs.)

- 4.1 Branch Accounts
 - 4.1.1 Features
 - 4.1.2 Methods of Accounting – Debtors System, Stock and debtors System
- 4.2 Independent Branches –Features, Adjustment Entries in the Books of Head Office and Branch
- 4.3 Departmental Accounts
 - 4.3.1 Concept, Distinction between Departments and Branches
 - 4.3.2 Objective of Preparation of Departmental Accounts, Apportionment of Common Cost
 - 4.3.3 Preparation of Departmental Trading and Profit and Loss Account
 - 4.3.4 Inter Departmental Transfer of Goods at Cost, Cost Plus and at Selling Price and Elimination of Unrealized Profit

Unit 5

Average Due Date and Account Current (10 hrs.)

- 5.1 Average Due Date and its Computation
- 5.2 Account Current – Methods of Computation – Forward, Backward and Daily Balance Method including Red Ink Interest

BOOKS FOR STUDY

Gupta, R.L and M. Radhaswamy. *Advanced Accountancy (Vol.1)*. Sultan Chand, 2007.
 Reddy, T.S and A. Murthy. *Financial Accounting*. Margham, 2007.

BOOKS FOR REFERENCE

Goyal V.K. *Financial Accounting*. Anuraj Jain, 2010.
 Jain S.P and K.L Narang. *Advanced Accountancy (Part I)*. Kalyani, 2007.
 Maheshwari S.N, *Advanced Accountancy (Part I)*. Vikas, 2007.

JOURNALS

The Chartered Accountant: Journal of the Institute of Chartered Accountants of India.
 Indian Journal of Finance
 Journal of Accounting & Finance: Research Development Association, Jaipur.

WEB RESOURCES

www.icaai.org

www.journals.elsevier.com

www.emeraldgroupublishing.com

PATTERN OF EVALUATION

Continuous Assessment

Total Marks: 50

Duration: 90 mins.

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

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

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

Third Component

List of Evaluation modes:

Assignments

Test

End Semester Examination

Total Marks: 100

Duration: 3 hours

Section A – $10 \times 2 = 20$ Marks (no choice) 5 Questions theory and 5 Problems

Section B – $5 \times 8 = 40$ Marks (from a choice of seven questions - Problems)

Section C – $2 \times 20 = 40$ Marks (from a choice of four questions- Problems)

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086
B.C.A. DEGREE

Allied Core Offered to the Department of Computer Science

SYLLABUS

(Effective from the academic year 2015 – 2016)

FINANCIAL STATEMENTS AND ANALYSIS

CODE: 15CM/AC/FS15

CREDITS: 5

L T P: 5 0 0

TOTAL TEACHING HOURS: 65

OBJECTIVES OF THE COURSE

- To provide a basic knowledge of accounting concepts and practices.
- To understand and analyze financial statements.

Unit 1

- 1.1 Principles of Accounting (15 hrs.)**
- 1.1.1 Introduction to double entry system
 - 1.1.2 Preparation of Journal and Trial balance.

Unit 2

- 2.1 Final Accounts (20 hrs.)**
- 2.1.1 Preparation of Trading, Profit and Loss Account and Balance Sheet of a Sole Trader (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 Final accounts –Form and Contents as per Provision of Companies Act 2013 as per Schedule III

Unit 3

- 3.1 Techniques for analyzing Financial Statements (10 hrs.)**
- 1.1 Comparative Statements
 - 1.2 Common Size Statements
 - 1.3 Trend Analysis

Unit 4

- 4.1 Ratio Analysis (10 hrs.)**
- 4.1.1 Profitability Ratios
 - 4.1.2 Solvency Ratios
 - 4.1.3 Liquidity Ratios

Unit 5

- 5.1 Cost Ascertainment (10 hrs.)**
- 5.1.1 Meaning of Direct and Indirect Cost

5.1.2 Preparation of Statement of Cost and Profit.

BOOKS FOR STUDY

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

Reddy T.S and Murthy A, *Financial Accounting*. Chennai: Margham, 2008.

BOOKS FOR REFERENCE

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

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

Murthy.A and Guruswamy.S. *Management Accounting*, Chennai: Vijay Nicole, 2006.

Ramachandran. N.and Ram Kumar Kakani. *Financial Accounting for Management*. Tata McGraw Hill

Sridal A.N., *Management Accounting and financial analysis*. Shroff, 2009.

JOURNAL

International journal of accounting

Journal of finance

WEB RESOURCES

www.accountingcoach.com

www.cliffsnotes.com/.../accounting/accounting.../

managerial...cost-accounting.../managerial-versus-financial-accounting

PATTERN OF EVALUATION

Continuous Assessment:

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

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

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

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

Third Component:

List of Evaluation modes:

Open book test

Problem solving

Assignment

End Semester Examination

Total Marks: 100

Duration: 3 hours

Section A – $10 \times 2 = 20$ Marks (no choice) 5 Questions theory and 5 Problems

Section B – $5 \times 8 = 40$ Marks (from a choice of seven questions - Problems)

Section C – $2 \times 20 = 40$ Marks (from a choice of four questions- Problems)

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

SYLLABUS

(Effective from the academic year 2015 – 2016)

BUSINESS MANAGEMENT

CODE: 15CM/MC/BM24

CREDITS: 4

L T P: 4 0 0

TOTAL TEACHING HOURS: 52

OBJECTIVES OF THE COURSE

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

Unit 1

Introduction (10 hrs.)

- 1.1 Meaning, Concepts and Levels of Management
- 1.2 Contributions to Management Studies by Fayol, Taylor, Elton Mayo

Unit 2

Planning (9 hrs.)

- 2.1 Importance and Process of Planning
- 2.2 Types of Plans – Policies, Procedures, Strategies, Objectives, Rules, Budgets
- 2.3 Obstacles to Effective Planning

Unit 3

Organising and Departmentation (12 hrs.)

- 3.1 Organizing
 - 3.1.1 Nature and Importance
 - 3.1.2 Types – Line, Line and Staff and Functional Organizations
- 3.2 Delegation and De-centralization
- 3.3 Departmentation

Unit 4

Staffing and Communication (12 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, Types of Leaders, 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. *Business Management*. New Delhi: Sultan Chand, 2007.

BOOKS FOR REFERENCE

Pagare Dinakar. *Business Management*. 5th edition. New Delhi: Sultan Chand, 2008.

Gupta, N.S. and Alka Gupta. *Essentials of Management*. New Delhi; Anmol, 2010.

Harold, Koontz., Hein Wehrich. *Essentials of Management*. 6th edition. New Delhi: Tata Mc.Graw Hill, 2006.

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

Prasad L.M. *Principles and Practice of Management*. New Delhi: Sultan Chand, 2008.

Sivarethnamohan R. and P.Aranganathan. *Principles of Management*. Chennai: CBA, 2008

JOURNALS

International Journal of Management Reviews

European Journal of Business Management

WEB RESOURCES

www.exed.hbs.edu

www.hbr.org

PATTERN OF EVALUATION

Continuous Assessment:

Total Marks: 50

Duration: 90 mins.

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

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

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

Third Component:

List of evaluation modes:

Case Studies

Mini projects

Objective type questions

End Semester Examination:

Total Marks: 100

Duration: 3 hours

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

Section B – 5 x 8 = 40 Marks (from a choice of seven - Max 500 words)
Section C – 2 x 20 = 40 Marks (from a choice of four -Max 1200 words)

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

SYLLABUS

(Effective from the academic year 2015– 2016)

COST ACCOUNTING

CODE: 15CM/MC/CT25

CREDITS: 5

L T P : 5 0 0

TOTAL TEACHING HOURS: 65

OBJECTIVES OF THE COURSE

- To provide an understanding of the basic concepts of cost accounting
- To enable students to understand the methods of ascertaining the product cost
- To expose the students to the practical applicability of Costing

Unit 1

The Nature of Cost Accounting (10 hrs.)

- 1.1 Meaning, Objectives and Scope
- 1.2 Advantages and Limitations of Cost Accounting, Difference Between Financial and Cost Accounting
- 1.3 Cost Center and Cost Units- Methods of Costing, Elements of Cost, Cost Concepts and Classification of Cost. Cost Audit and Maintenance of Cost Records
- 1.4 Preparation of Cost Sheet, Quotations or Tenders

Unit 2

Material Cost and Material Control (15 hrs.)

- 2.1 Computation of Material Cost and Accounting Treatment for Normal, Abnormal Loss and Scrap
- 2.2 Essentials of Material Control, Purchase Control – Purchase Procedure
- 2.3 Store Control
 - 2.3.1 Techniques of Inventory Control – Economic Order Quantity, Level Setting, Perpetual Inventory Systems and Stock Control According to Value- ABC Analysis, JIT
- 2.4 Issue Control
 - 2.4.1 Stores and Material Records – Bin Card and Store Ledger
 - 2.4.2 Methods of Material Issue – First In First Out, Last In First Out, Average Cost - Simple and Weighted Average

Unit 3

Labour Cost, Remuneration and Incentives (15 hrs.)

- 3.1 Computation of Labour Cost with Overtime and Idle Time
- 3.2 Labor Turnover – Methods of Computation, Causes and Effects of Labour Turnover
- 3.1 Methods of Remuneration- Time Rate System, Piece Rate System, Taylor’s Differential Piece Rate System.

3.1 Incentive Plans -Halsay Premium Plan, Rowan Premium Plan

Unit 4

Overheads

(13 hrs.)

- 4.1 Importance and Classification of Overhead Costs
- 4.2 Apportionment and Allocation of Overheads
 - 4.2.1 Primary Distribution of Overheads
 - 4.2.2 Secondary Distribution of Overheads- Direct Distribution, Reciprocal and Non Reciprocal Methods
- 4.3 Methods of Absorption of Overheads
 - 4.3.1 Direct Labour Hour Rate
 - 4.3.2 Machine Hour Rate
 - 4.3.3 Activity Based Costing

Unit 5

Process and Operating Costing

(12 hrs.)

- 5.1 Process Costing
 - 5.1.1 Meaning and Features of Process Costing
 - 5.1.2 Process Losses and Gains – Accounting Treatment of Normal and Abnormal Wastage and Abnormal Gain
 - 5.1.3 Inter-Process Profit
- 5.2 Operating Costing- Transport Costing only

BOOKS FOR STUDY

Jain, S.P. and Narang K.L. *Cost Accounting*. NewDelhi: Kalyan, 2006.

Reddy, T.S and A. Murthy. *Cost Accounting*. Margham, 2007.

BOOKS FOR REFERENCE

Khanna, B.S, I.M Pandey, G.K Ahuja. and M.N Arora. *Practical Costing*. New Delhi: Sultan Chand, 2006.

Maheswari, S.N. *Problems and solutions in Cost Accounting*. 12th edition, Sultan Chand,2010.

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

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 - $3 \times 2 = 6$ (no choice)

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

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

Third Component

List of Evaluation modes:

Assignments

Problem solving

Open book test

End Semester Examination

Total Marks: 100

Duration: 3 hours

Section A – $10 \times 2 = 20$ Marks (no choice 5 Questions theory and 5 Problems)

Section B – $5 \times 8 = 40$ Marks (from a choice of seven questions – 2 theory and 5 problems)

Section C – $2 \times 20 = 40$ Marks (from a choice of four questions- Problems)

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086
B.C.A. DEGREE
Allied Core Offered to the Department of Computer Science

SYLLABUS
(Effective from the academic year 2015 -2016)

PRINCIPLES OF FINANCIAL MANAGEMENT

CODE: 15CM/AC/PF25

CREDITS : 5

L T P : 5 0 0

TOTAL TEACHING HOURS: 65

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 (10 hrs.)

- 2.1 Meaning and Significance of Time Value of Money in Financial Decision
- 2.2 Techniques of Time Value
 - 2.2.1 Discounting Techniques
 - 2.2.2 Compounding Techniques

Unit 3

Working Capital Management (15 hrs.)

- 3.1 Need and Types of Working Capital
- 3.2 Determinants of Working Capital
- 3.3 Computation of Working Capital (simple problems)

Unit 4

Cash Asset Management (15 hrs.)

- 4.1 Motives in holding Cash Balance

- 4.2 Basic Strategies in Cash Management
- 4.3 Preparation of Cash Budget

Unit 5

Capital Budgeting

(15 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

BOOK FOR STUDY

Khan, M.Y. and P.K. Jain. *Basic Financial Management*. New Delhi: Tata McGraw Hill, 1999.

BOOKS FOR REFERENCE

- James C. Van Horne. *Financial Management and Policy*. New Delhi: Prentice Hall of India, 2004.
- Maheshwari S. N. *Financial Management*. New Delhi: Vikas, 2004.
- Pandey I. M. *Financial Management*. New Delhi: Vikas, 2000.
- Prasanna Chandra. *Fundamentals of Financial Management*. New Delhi: Tata Mc Graw Hill, 1999.
- Ruzbeh J. Bodhanwala. *Understanding and Analysing Balance Sheets using Excel Worksheet*. New Delhi: Prentice Hall of India, 1999.

PATTERN OF EVALUATION

Continuous Assessment:

- Total Marks: 50 Duration: 90 mins.
- Section A $3 \times 2 = 6$ (no choice)
- Section B $3 \times 8 = 24$ (from a choice of four)
- Section C $1 \times 20 = 20$ (from choice of two)

Third Component

- List of Evaluation modes:
- Open book test
 - Problem solving
 - Assignment

End Semester Examination

Total Marks: 100

Duration: 3 hours

- Section A – $10 \times 2 = 20$ Marks (no choice) 5 Questions theory and 5 Problems
- Section B – $5 \times 8 = 40$ Marks (from a choice of seven questions – 2 theory and 5 problems)
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STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086
B. COM DEGREE

SYLLABUS

(Effective from the academic year 2015 -2016)

BANKING AND FINANCIAL SERVICES

CODE: 15CM/MC/BF35

CREDITS : 5

L T P: 5 0 0

TOTAL TEACHING HOURS: 65

OBJECTIVES OF THE COURSE

- To expose students to the concept and practices adopted in the banking industry
- To educate students about the practical relevance and importance of banking
- To update students with the changing trends in banking industry
- To understand the basics of financial services and its various dimensions, evaluation and benefits to the economy

Unit 1

Introduction to Banking (15 hrs.)

- 1.1 Meaning, Definition and Functions of Commercial Banking
- 1.2 Types of Deposits - Savings, Current, Fixed Deposits and Recurring Deposits
- 1.3 Types of Lending – Cash Credit, Overdraft, Bills Discounting and Term Loans
- 1.4 Opening, Operation and Closing of Bank Accounts
- 1.5 Banking Ombudsman

Unit 2

Negotiable Instruments Act (12 hrs.)

- 2.1 Meaning and Features of Negotiable Instruments – Cheque, Promissory Note and Bills of Exchange
- 2.2 Crossing and Endorsement of Cheques
- 2.3 Payment and Collection of Cheques

Unit 3

Advancements in Banking (10 hrs.)

- 3.1 E-Banking – Meaning, Importance, Merits and Demerits
- 3.2 Internet Banking, Mobile Banking, Tele-Banking
- 3.3 Debit Card, Credit Card, ATM Card and Smart Card
- 3.4 Electronic Clearing Service and Electronic Fund Transfer

Unit 4

Financial Services - Introduction (13 hrs.)

- 4.1 Meaning, Features, Types and Importance of Financial Services in India
- 4.2 Credit Rating Services – Meaning and Methods of Rating with Special Reference to ICRA and CRISIL.
- 4.3 Merchant Banking - Meaning and Functions

Unit 5

Financial Services - Types

(15 hrs.)

- 5.1 Factoring - Definition, Importance, Types
- 5.2 Leasing – Meaning, Importance and Types
- 5.3 Mutual fund – Meaning, Types – Open Ended and Close Ended and Selection of Mutual Fund
- 5.4 Venture Capital Financing – Meaning, Importance and Features of Venture Capital Financing

BOOKS FOR STUDY

Gurusamy, S. *Financial Services*. Tata McGraw Hill, 2011.

Sundaram, K.P.M. and P. N.Varshney. *Banking Theory Law and Practice*, New Delhi: Sultan Chand , 2005.

BOOKS FOR REFERENCE

Bhalla, V.K. *Management of Financial Services*. New Delhi: Anmol, 2002.

Gordon, E. and Natarajan K. *Banking Theory Law and Practice*. Mumbai: Himalaya, 2005.

Gupta Shashi K and Nisha Agarwal. *Financial Services*. New Delhi: Kalyani, 2006.

Gurusamy S, *Banking Theory Law and Practice*. Chennai: Vijay Nicole Imprints, 2006.

Gurusamy S. *Financial Services and Markets*. Chennai: Vijay Nicole Imprints, 2012.

Khan, M.Y. *Financial Services*. New Delhi: Tata McGraw Hill, 2006.

Machiraju H. R., *Indian Financial System*. New Delhi: Vikas, 2005.

Varshney P.N. *Banking Law and Practice*, New Delhi; Sultan Chand, 2006.

JOURNALS

Asian Journal of Research in Banking and Finance

Indian Journal of Finance

Journal of Banking, Information Technology and Management

Journal of Bank Management

Journal of Internet Banking and Commerce

International Journal of Banking and Finance

WEB RESOURCES

www.preservearticles.com

www.india-financing.com

www.languages.ind.in

www.rbi.org.in

www.allbankingsolutions.com

www.preservearticles.com

PATTERN OF EVALUATION

Continuous Assessment:

Total Marks: 50

Duration: 90 mins

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

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

Third Component

List of Evaluation modes:

Seminar

Group Discussion

Assignments

Class Presentations

End Semester Examination:

Total Marks: 100

Duration: 3 hours

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

SYLLABUS
(Effective from the academic year 2015 -2016)

BUSINESS LAW

CODE: 15CM/MC/BL34

CREDITS : 4

L T P : 4 0 0

TOTAL TEACHING HOURS: 52

OBJECTIVES OF THE COURSE

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

Unit 1

1.1 Law of Contract - I

(15 hrs.)

1.1.1. Classification of Contract

1.2 Requisites of a valid contract

1.2.1. Offer and Acceptance

1.2.2. Consideration

1.2.3. Capacity to Contract

1.2.4. Free Consent

1.2.5. Legality of Object

Unit 2

Law of Contract – II

(12 hrs.)

2.1 Performance of Contract - Specific Performance

2.2 Discharge of Contract

2.3 Remedies for Breach of Contract

Unit 3

Special Contracts - I

(8 hrs.)

3.1 Contract of Indemnity

3.2 Contract of Guarantee - Rights and Liabilities of Surety, Discharge of Surety

Unit 4

Special Contracts - II

(10 hrs.)

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

4.3 Law of Agency

Unit 5

Sale of Goods Act

(7 hrs.)

- 5.1 Essentials of a Contract of sale, Sale Vs. Agreement for Sale and Rule of Caveat Emptor
- 5.2 Conditions and Warranties
- 5.3 Transfer of Property
- 5.4 Performance of Contract
- 5.5 Rights of an Unpaid Seller

BOOKS FOR STUDY

Kapoor N.D, *Elements of Business Law*. New Delhi: Sultan Chand, 2007.

BOOKS FOR REFERENCE

Balachandran .V and Thothadri.S. *Business Law*. New Delhi: Tata McGraw Hill, 2010.

Chadha P.R. *Business Law*. New Delhi: Galgotia , 2005.

Gogna P.P.S. *Mercantile Law*. New Delhi: Sultan Chand, 2005.

Kuchhal M. C. *Business Law*. New Delhi: Vikas, 2008.

Pandit M.S. and ShobhaPandi. *Business Law*. Mumbai: Himalaya, 2004.

Tulsian P. C. *Business Law*. New Delh: Tata McGraw Hill, 2007.

Tuteja S.K. *Business Law for Managers*. New Delhi: Sultan Chand, 2005.

JOURNALS

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

Cal. L.J. Calcutta Law Journal

Indian Business Law Journal

M.L.J. Madras Law Journal

WEB RESOURCES

www.amritt.com

www.indilaw.com

www.lawnotes.in

PATTERN OF EVALUATION

Continuous Assessment:

Total Marks: 50

Duration: 90 mins.

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

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

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

Third Component

List of Evaluation modes:

Case Studies

Group Discussion

Assignments

Class Presentations

Problem Solving

End Semester Examination:

Total Marks: 100

Duration: 3 hours

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

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

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

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

SYLLABUS

(Effective from the academic year 2015 -2016)

BUSINESS ETHICS AND CORPORATE SOCIAL RESPONSIBILITY

CODE: 15CM/MC/EC34

CREDITS : 4

L T P : 4 0 0

TOTAL TEACHING HOURS: 52

OBJECTIVES OF THE COURSE

- To familiarize students with the understanding of issues and practices of corporate governance and corporate social responsibility in the global and Indian context
- To analyse and examine corporate social responsibility

Unit 1

Introduction to Business Ethics (10 hrs.)

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

Unit 2

Business and Ethical Environment (15 hrs.)

- 2.1 Ethical Issues in Finance - Issues Related to Financial Services, Insider Trading and Takeovers
- 2.2 Ethical Issues in Marketing and Advertising
- 2.3 Whistle Blowing and Whistle Blower's Protection

Unit 3

Corporate Governance (10 hrs.)

- 3.1 Meaning and Concepts of Corporate Governance
- 3.2 Management Structure of Corporate Governance
- 3.3 Board Committees and Their Functions

Unit 4

Corporate Social Responsibility (10 hrs.)

- 4.1 Meaning, Importance of Corporate Social Responsibility and Legal Requirements
- 4.2 Corporate Sustainability and Corporate Social Responsibility
- 4.3 Managing Environmental Issues

Unit 5

Responding to Stakeholders

(7 hrs.)

- 5.1 Stockholders, Employees, Community - Corporate Philanthropy and Community Volunteering
- 5.2 Case Studies – Socially Responsible Business Practices

BOOKS FOR STUDY

Andrew Crane Dirk Matten. *Business Ethics*. New Delhi: Oxford University Press.

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

Joan R. Boatright. *Ethics and the Conduct of Business*. 7th edition. Pearson.

BOOKS FOR REFERENCE

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

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

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

Kotler, Philip and Nancy Lee. *Corporate Social Responsibility – Doing the Most Good for Your Company and Your Cause*. Wiley – India, 2008.

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

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

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

JOURNALS

International Journal of Management Reviews

International Journal on Corporate Strategy and Social Responsibility

SSRN – E Journal

WEB RESOURCES

www.ibscdc.org

www.exed.hbs.edu

www.hbr.org

PATTERN OF EVALUATION

Continuous Assessment:

Total Marks: 50

Duration: 90 mins.

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

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

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

Third Component:

List of Evaluation modes:

Seminar

Group Discussion

Assignments

Class Presentations

End Semester Examination:

Total Marks: 100

Duration: 3 hours

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

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

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

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

SYLLABUS

(Effective from the academic year 2015 – 2016)

MANAGEMENT ACCOUNTING

CODE: 15CM/MC/MA34

CREDITS: 4

L T P: 4 0 0

TOTAL TEACHING HOURS: 52

OBJECTIVES OF THE COURSE

- To emphasize the need for analyzing the financial data for internal reporting, cost control and effective decision-making
- To analyze and interpret the financial statements for managerial decision making
- To focus on the applications of cost control concepts and techniques for effective planning and forecasting

Unit 1 **(5 hrs.)**

1.1 Nature of Management Accounting

- 1.1.1 Definition and Nature of Management Accounting
- 1.1.2 Scope and Objectives of Management Accounting
- 1.1.3 Need, Importance and Limitations of Management Accounting

1.2 Analysis and Interpretation of Financial Statements

- 1.2.1 Financial Statements – Income statement, Position Statement
- 1.2.2 Importance and limitation of Financial Statements
- 1.2.3 Concept of Analysis and Interpretation- Types of Financial Analysis

Unit 2

Methods of Financial Analysis and Interpretation **(15 hrs.)**

- 2.1 Comparative Statements
- 2.2 Common-Size Statements
- 2.3 Trend Analysis
- 2.4 Ratio Analysis
 - 2.4.1 Use, Significance and Limitations of Ratio Analysis
 - 2.4.2 Computation and Interpretation of Ratios - Turn Over, Liquidity, Profitability, Solvency and Leverage

Unit 3

Budgets and Budgetary Control **(10 hrs.)**

- 3.1 Concepts of Budgets and Budgetary Control
- 3.2 Objectives and Advantages of Budgetary Control
- 3.3 Classification of Budgets and its Preparation – Sales Budget, Purchases Budget, Cost of Production Budget, Cash Budget and Flexible Budget

Unit 4

Marginal Costing and its Applications **(10 hrs.)**

- 4.1 Definition, Meaning and Features of Marginal Costing
- 4.2 Marginal Costing and its Applications
- 4.3 Cost Volume Profit analysis – Break-Even Point
- 4.4 Make or Buy, Product Mix and Key Factors

Unit 5

Standard Costing and Variance Analysis (12 hrs.)

- 5.1 Meaning - Standard Costing as a Management Tool - Limitations
- 5.2 Variance Analysis - Material, Labour, Overheads and Sales Variances

BOOKS FOR STUDY

Maheshwari, S.N. *Principles of Management Accounting*. New Delhi: Sultan Chand, 2007.

Reddy, T. S. and A .Murthy. *Management Accounting*. Chennai: Margham, 2007.

BOOKS FOR REFERENCE

Atkinson A. Anthony, Robert S. Kaplan and S. Mark Young. *Management Accounting*. Pearson Education, 2008.

Indian Institute of Banker, *Management Accounting*. Macmillan, 2008.

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

JOURNALS

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

WEB RESOURCES

www.icai.org

www.cimaglobal.com

PATTERN OF EVALUATION

Continuous Assessment

Total Marks : 50

Duration : 90 mins.

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

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

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

Third Component

List of Evaluation modes:

Assignments

Test

End Semester Examination

Total Marks: 100

Duration: 3 hours

Section A – $10 \times 2 = 20$ Marks (no choice) 5 Questions theory and 5 Problems

Section B – 5 x 8 = 40 Marks (from a choice of seven questions – 2 theory and 5 problems)

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

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086
B.A.DEGREE: BRANCH IV-ECONOMICS
Allied Core Offered to the Department of Economics

SYLLABUS
(Effective from the academic year 2015 – 2016)

PRINCIPLES OF FINANCIAL MANAGEMENT

CODE : 15CM/AC/PF35

CREDITS : 5

L T P : 5 0 0

TOTAL TEACHING HOURS: 65

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 (10 hrs.)

Nature of Financial Management

- 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 (10 hrs.)

Time Value of Money

- 2.1 Meaning and Significance of Time Value of Money in Financial Decision
- 2.2 Techniques of Time Value
 - 2.2.1 Discounting Techniques
 - 2.2.2 Compounding Techniques

Unit 3 (15 hrs.)

Working Capital Management

- 3.1 Need and Types of Working Capital
- 3.2 Determinants of Working Capital
- 3.3 Simple Problems on Computation of Working Capital

Unit 4 (15 hrs.)

Cash Asset Management

- 4.1 Motives in Holding Cash Balance
- 4.2 Basic Strategies in Cash Management

4.3 Preparation of Cash Budget

Unit 5 (15 hrs.)

Capital Budgeting

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

BOOK FOR STUDY

Khan M.Y. and P.K. Jain. *Basic Financial Management*. New Delh: Tata Mc Graw Hill, 2013.

BOOKS FOR REFERENCE

Ruzbeh J. Bodhanwala. *Understanding and Analysing Balance Sheets using Excel Worksheet*. New Delhi: Prentice Hall of India, 2006.

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

Maheshwari S. N. *Financial Management*, New Delhi: Vikas, 2004.

Pandey I. M. *Financial Management*. New Delhi: Vikas, 2005.

Prasanna Chandra. *Fundamentals of Financial Management*. New Delhi: Tata Mc Graw Hill, 2014.

JOURNALS:

Indian Journal of Finance

International Journal of Financial Management

WEB RESOURCES:

www.exinfm.com

www.indianjournaloffinance.co.in

PATTERN OF EVALUATION

Continuous Assessment:

Total Marks: 50

Duration: 90 mins.

Section A – 7 x 2 = 14 Marks (Answer all questions)

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

Section C – 1 x 20 = 20 Marks (Answer any one question from a choice of two)

Third Component:

List of evaluation modes

Open book tests

Assignments- Problem solving

End Semester Examination:

Total Marks: 100

Duration: 3 hours

Section A – 10 x 2 = 20 (five theory and five problems, short answers, Max. 50 words)

Section B – 5 x 8 = 40 (from a choice of 7, Two theory Questions and five Problems)

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

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

SYLLABUS
(Effective from the academic year 2015 – 2016)

COMPANY LAW

CODE: 15CM/MC/CL44

CREDITS: 4

L T P: 4 0 0

TOTAL TEACHING HOURS: 52

OBJECTIVES OF THE COURSE

- To acquaint students with the fundamental principles of company law
- To expose students to the statutory provisions relating to the formation and management of a company

Unit 1

Introduction (10 hrs.)

- 1.1 Definition and Characteristics of a Company
- 1.2 Lifting of the Corporate Veil, Advantages of Incorporation
- 1.3 Types of Companies- Private, Public, Government Companies
Foreign Companies, Dormant Company, One Person Company, Small Company

Unit 2

Formation of a Company (11 hrs.)

- 2.1 Incorporation
- 2.2 Memorandum of Association- Meaning, Contents, Alterations, Doctrine of Ultra Vires
- 2.3 Articles of Association – Contents, Alterations, Doctrine of Indoor Management – Entrenched Provisions.

Unit 3

Raising of Capital (11 hrs.)

- 3.1 Prospectus – Definition, Contents, Mis-statements in Prospectus and its Consequences
- 3.2 Share Capital - Meaning, Kinds and Alteration of Share Capital
- 3.3 Shares - Nature of Shares, Types of Shares, Application and Allotment, Transfer and Transmission of Shares
- 3.4 Debentures - Nature and Classes of Debentures

Unit 4

4.1 Meetings (10 hrs.)

- 4.1.1 Annual General Meeting
- 4.1.2 Extraordinary General Meeting and Electronic Voting
- 4.1.3 Board Meetings – Video Conferencing and Other Audio Visual Aids

- 4.1.4 Requisites for a Valid Meeting
- 4.2. **Resolutions**
 - 4.2.1 Types of Resolutions

Unit 5

Management and Administration

(10 hrs.)

- 5.1 Board of Directors – Appointment, Removal, Powers, Duties and Liabilities
- 5.2 Kinds of Directors - Managing Director, Independent Director, Women Director

BOOK FOR STUDY

Kapoor, N.D. *Company Law*. New Delhi: Sultan Chand, 2013

BOOKS FOR REFERENCE

Bahl, J.C. *Secretarial Practice in India*. Mumbai: Tripathi M.N, 2006.

Ghosh K Prashanth. *Company Secretarial Practice*. New Delhi: Sultan Chand, 2007.

Pandab, S.K. *Company Law & Practice*. New Delhi: Bharat Law House, 2002.

Shah, S.M. *Lectures on Company Law*. Mumbai: Tripathi M.N, 2006.

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

Tandon, B.N. *Manual of Secretarial Practice*. New Delhi: Sultan Chand.

JOURNALS

Company and Securities Law Journal

Company law journal

Company news and reports

WEB RESOURCES

www.business.gov.in

www.cdslindia.com

www.geebeevee.org

PATTERN OF EVALUATION

Continuous Assessment

Total Marks: 50 Duration: 90 mins.

Section A 3 x 2 = 6 (no choice)

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

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

Third Component

List of Evaluation modes:

Objective Type Test

Assignment

Case Study Discussions

End Semester Examination:

Total Marks: 100

Duration: 3 hours

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

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

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

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

SYLLABUS

(Effective from the academic year 2015 -2016)

FINANCIAL MANAGEMENT

CODE: 15CM/MC/FM44

CREDITS : 4

L T P : 4 0 0

TOTAL TEACHING HOURS: 52

OBJECTIVES OF THE COURSE

- To acquaint the students with the basic tools and principles of financial management
- To provide a sound conceptual frame work for financial decision-making

Unit 1

Nature of Financial Management (8 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 the Firm
 - 1.2.1 Profit Maximisation
 - 1.2.2 Wealth Maximisation
- 1.3 Risk Return Trade off
- 1.4 Significance of Financial Management

Unit 2

Time Value of Money (10 hrs.)

- 2.1 Meaning and Significance of Time value of Money in Financial Decisions
- 2.2 Computation of Time value of Money
 - 2.2.1 Compounding Techniques
 - 2.2.2 Present Value Techniques

Unit 3

Measurement of Cost of Capital (12hrs.)

- 3.1 Meaning and Significance
- 3.2 Cost of Equity and Retained Earnings
- 3.3 Cost of Debt - Redeemable and Irredeemable
- 3.4 Cost of Preference - Redeemable and Irredeemable
- 3.5 Computation of Overall Cost of Capital - Book Value and Market Value

Unit 4

Capital Budgeting (12 hrs.)

- 4.1 Nature of Capital Budgeting
- 4.2 Evaluating Techniques - Pay Back Period, Average Rate of Return, Net Present Value, Internal Rate of Return and Profitability Index

Unit 5

Working Capital Management

(10 hrs.)

- 5.1 Need for Working Capital Management
- 5.2 Determinants of Working Capital Management
- 5.3 Computation of Working Capital

BOOK FOR STUDY

Khan, M.Y. and P.K. Jain. *Basic Financial Management*. New Delhi: Tata Mc Graw Hil, 1999.

REFERENCE BOOKS

Chandra, Prasanna. *Fundamentals of Financial Management*. New Delhi: Tata McGraw Hill, 1999.

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

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

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

Maheshwari, S. N. *Financial Management*. New Delhi: Vikas, 1999.

Pandey, I. M. *Financial Management*. New Delhi: Vikas, 2000.

Ravi M. Kishore. *Taxmann's Financial Management*. New Delhi: K. L. Taxmann, 2006.

JOURNALS

Journal on Risk and Financial Management

[Indian Journal of Finance](#)

Finance India

WEB RESOURCES

www.mdpi.com/

www.indianjournaloffinance.co.in/

www.financeindia.com/

PATTERN OF EVALUATION

Continuous Assessment Tests

Total Marks : 50

Duration : 90 mins.

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

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

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

Third Component

List of Evaluation modes:

Assignments

Test

End Semester Examination

Total Marks: 100

Duration: 3 hours

Section A – $10 \times 2 = 20$ Marks (no choice 5 Questions theory and 5 Problems)

Section B – $5 \times 8 = 40$ Marks (from a choice of seven questions – 2 theory and 5 problems)

Section C – $2 \times 20 = 40$ Marks (from a choice of four questions- Problems)

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

SYLLABUS

(Effective from the academic year 2015 – 2016)

STATISTICAL TECHNIQUES FOR BUSINESS

CODE: 15CM/AC/ST45

CREDITS: 5

LTP : 5 0 0

TOTAL TEACHING HOURS : 65

OBJECTIVES OF THE COURSE

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

Unit 1

Analysis of Time Series

(12 hrs.)

- 1.1 Utility and Components of Time Series
- 1.2 Methods of Measuring Trend
- 1.3 Measurement of Seasonal Variations

Unit 2

Test of Hypothesis

(13 hrs.)

- 2.1 Procedure for Testing Hypothesis
- 2.2 Test of Significance
- 2.3 For Large Samples
- 2.4 For Small Samples
- 2.5 Limitations of Test of Significance

Unit 3

Chi-Square Test and Goodness of Fit

(15 hrs.)

- 3.1 Meaning and Condition for Applying Chi-Square Test
- 3.2 Application of Chi Square Test - Test of Goodness of Fit and Test of Independence
- 3.3 Yates Correction
- 3.4 Uses and Limitations of Chi Square

Unit 4

Analysis of Variance

(13 hrs.)

- 4.1 Variance Ratio Test
- 4.2 Assumptions in Analysis of Variance
- 4.3 Techniques of Analysis of Variance
 - 4.3.1 One-Way Classification Model
 - 4.3.2 Two-Way Classification Model

Unit 5

Partial and Multiple Correlation

(12 hrs.)

- 5.1 Partial Correlation of First Order and Second Order Co-efficient
- 5.2 Co- efficient of Multiple Correlation
- 5.3 Multiple Regression Analysis

BOOK FOR STUDY

Gupta, S.P. *Statistical Methods*. New Delhi: Sultan Chand, 2007.

BOOKS FOR REFERENCE

Agarwal, Y.P. *Statistical Methods, Concepts, Applications and Computations*. New Delhi: Sterling, 2006.

Beri, G.C. *Business Statistics*. New Delhi: Tata Mc Graw Hill, 2007.

Pillai, R.S.N. & Bagavathy, V. *Statistics*, New Delhi: Sultan Chand, 2007.

Sanchetti, V.C. & Kapoor. *Business Statistics*, New Delhi: Sultan Chand, 2006.

Sharma, J.K. *Business Statistics*. New Delhi: Pearson Education, 2006.

JOURNALS

Analysis in Data Analysis and Classification, Springer Publications.

Advances in Statistical Analysis, A Journal of German Statistical Society.

Electronic Journal of Statistics, Bernoulli Society for Mathematics and Probability.

Annals of the Institute of Statistical Mathematics, Springer Publications.

WEBSITE

www.isical.ac.in/

www.ssc.ca/en/whats-new

www.rss.org.uk/

www.amstat.org/

PATTERN OF EVALUATION

Continuous Assessment

Total Marks : 50

Duration : 90 mins.

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

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

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

Third Component

List of Evaluation modes:

Assignments

Test

End Semester Examination

Total Marks: 100

Duration : 3 hours

Section A – $10 \times 2 = 20$ Marks (no choice 5 Questions theory and 5 Problems)

Section B – $5 \times 8 = 40$ Marks (from a choice of seven questions Problems)

Section C – $2 \times 20 = 40$ Marks (from a choice of four questions Problems)

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086

**Allied Elective Course Offered by Department of Commerce for
B.A. (Economics) and B.Sc. (Mathematics)
SYLLABUS
(Effective from the academic year 2015-2016)**

ACCOUNTING PRACTICES

CODE: 15CM/AE/AP45

CREDITS: 5

L T P : 4 1 0

TOTAL TEACHING HOURS : 65

OBJECTIVES OF THE COURSE

- To enable the students to acquire knowledge of Accounting principles and practice
- To expose students to the accounting practices in Financial, Cost and Management accounting

Unit 1 (10 hrs.)

Introduction

- 1.1 Fundamental Principles of Accounting
 - 1.1.1 Nature of Accounting – Definition and Importance of Accounting
 - 1.1.2 Groups Interested in Accounting Information
 - 1.1.3 Accounting Principles – Double Entry
 - 1.1.4 Preparation of Journal Entries and Trial Balance
- 1.2 Final Accounts of a Sole Trader
 - 1.2.1 Preparation of Trading and Profit And Loss Account
 - 1.2.2 Preparation of Balance Sheet
(Basic Concepts and Adjustments Relating to Closing Stock, Depreciation, Outstanding and Prepaid Expenses and Income and Bad Debts - Simple Problems)

Unit 2 (15 hrs.)

Final Accounts of a Company

- 2.1 Forms and Contents as per Provisions of Companies Act 2013 as per Schedule- III
- 2.2 Preparation of Final Accounts (Simple Problems)

Unit 3 (15 hrs.)

Financial Statement Analysis

- 3.1 Meaning and Importance of Analysis
- 3.2 Types of Analysis – Comparative Statement, Common size Statement, Trend Analysis
- 3.3 Ratio Analysis – Computation and Interpretation of Liquidity, Profitability and Solvency Ratios

Unit 4 (10 hrs.)
Cost Ascertainment

- 4.1 Concept of Cost, Cost Unit and Cost Centre
- 4.2 Elements of Cost – Direct and Indirect Cost
- 4.3 Preparation of Cost- Sheet

Unit 5 (15 hrs.)
Marginal Costing

- 5.1 Definition, Meaning and Features of Marginal Costing
- 5.2 Cost Volume Profit Analysis - Break-Even Point
- 5.3 Managerial Application of Marginal Costing – Make or Buy, Product Mix and Key Factors

BOOKS FOR STUDY

Reddy T.S and Murthy A. *Financial Accounting*, Chennai: Margham, 2008.

Reddy T.S and Murthy A. *Management Accounting*. 7th ed. Margham, 2010.

BOOKS FOR REFERENCE

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

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

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

Reddy T.S and Murthy A. *Financial Accounting*, Chennai: Margham, 2008.

Reddy T.S. and Murthy A. *Management Accounting*, 7th ed. Margham, 2010.

JOURNALS

The Chartered Accountant: Journal of the Institute of Chartered Accountants of India

Indian Journal of Finance

Journal of Accounting and Finance: Research Development Association, Jaipur

WEB RESOURCES

www. icai.org

www.journals.elsevier.com

www. emeraldgrouppublishing.com

PATTERN OF EVALUATION

Continuous Assessment:

Total Marks: 50

Duration: 90 mins.

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

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

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

Third Component:

List of evaluation modes:

Open Book test

Assignments

Problem solving

End Semester Examination:

Total Marks: 100

Duration: 3 hours

Section A – short answers (max. 50 words) - $10 \times 2 = 20$ Marks

5 questions theory and 5 problems

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

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

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086
Allied Elective Course Offered by Department of Commerce for
B.S.W and B.C.A

SYLLABUS
(Effective from the academic year 2015 -2016)

INDUSTRIAL RELATIONS

CREDITS : 4

L T P : 4 1 0

CODE: 15CM/AE/IR45

TOTAL TEACHING HOURS. : 52

OBJECTIVES OF THE COURSE

- To sensitise students to the employee relations scenario in India
- To provide an understanding of the various issues in management of IR in the modern business environment

Unit 1

Introduction

(8 hrs.)

- 2.2 Industrial Relations – Origin, Scope, Growth and Importance of Industrial Relations
- 2.3 Socio- Economic-Political Factors affecting Industrial Relations in the Changing Environment
- 2.4 Sociological, Psychological, Gandhian and Marxian Approaches to Industrial Relations

Unit 2

Industrial Discipline and Grievance Handling

(10 hrs.)

- 3.1 Discipline - Causes of Indiscipline
- 3.2 Maintenance of Discipline, Domestic Enquiries - Concept and Practice Principles of Natural Justice
- 3.3 Causes , Types and Trends in Industrial Conflict, Principle of Hot Stove Rule
- 3.4 Nature, Causes and Types of Industrial Disputes - Measures for Prevention and Settlement for Industrial Disputes,
- 3.5 Grievance Handling - Meaning of Grievance, Constitution of Grievance Committee - Benefits of Grievance System.
- 3.6 Grievance Redressal Machinery in India

Unit 3

Collective Bargaining

(14 hrs.)

- 3.1 Meaning, Nature, Types, Process and Importance of Collective Bargaining
- 3.2 Factors Influencing Bargaining - Suggestions to Improve Collective Bargaining
- 3.3 Negotiations-Types of Negotiations-Problem Solving Attitude

Unit 4
Labour Participation in Management (12 hrs.)

1. Objective and Importance of Worker's Participation in Management
2. Forms and Levels of Participation, Issues in Participation
3. Scheme of Employee's Participation in Public and Private Sector
4. Benefits of Worker's Participation in Management
5. Emerging Trends in Union-Management Relations

Unit 5
Labour Legislation (8 hrs.)

- Objectives and Principles
- Forces Influencing Modern Labour Legislation
- Indian Constitution and Labour Legislation

BOOK FOR STUDY

Sinha, P.R.N. Indu Bala Sinha & Seema Priyadarshini Shekhar. *Industrial relations, Trade Unions and Labour Legislation*, Pearson Education.

BOOKS FOR REFERENCE

Bray M, Waring P, Cooper R, Macneil JL. *Employment Relations: Theory and Practice*, Sydney: McGraw Hill, 2014

Bray, M. Deery.S, Walsh.J, and Waring P. *Industrial Relations: A Contemporary Approach*. Tata Mc Graw Hill, 2005

Dwivedi, R.S. *Managing Human Resources: Industrial Relations in Indian Enterprises*. New Delhi: Galgotia.

Mamoria, C.B. & S. Mamoria. *Dynamics of Industrial Relations in India*, Mumbai: Himalaya, 2011.

Singh, P. & Kumar, N. *Employee Relations Management*, New Delhi: Pearson Education India, 2012.

Tripathi, P.C. *Personnel Management & Industrial Relationship*. New Delhi: Sultan Chand, 2011

JOURNALS

Indian Journal of Industrial relations

WEB RESOURCES

www.workersparticipation.eu

www.ilo.org

www.blackwellpublishing.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:

Assignments

Seminar

Class presentation and group discussion

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
B.COM DEGREE

SYLLABUS

(Effective from the academic year 2015 – 2016)

CORPORATE ACCOUNTING

CODE: 15CM/MC/CA55

CREDITS : 5

L T P: 5 0 0

TOTAL TEACHING HOURS: 65

OBJECTIVES OF THE COURSE

- To provide the knowledge relating to the Accounting Standards
- To help the students acquire conceptual knowledge of the fundamentals of the corporate accounting and the techniques of preparing the financial statements
- To give an exposure to the different methods for valuation of goodwill and shares

Unit 1

Accounting Standards and Final Accounts of a Company (15 hrs.)

- 1.1 Indian Accounting Standards (IND Ass):- Detailed Study of Ind as: 3,5 6, 10
- 1.2 Final Accounts of a Company- Preparation of Final Accounts – Forms and Contents as Per Provisions of Companies Act 2013 as Per Schedule - III

Unit 2

Fund Flow Analysis (15 hrs.)

- 2.1 Concept of Fund and Flow of Funds
- 2.2 Meaning and Significance of Fund Flow Statement
- 2.3 Preparation of Fund Flow Statement

Unit 3

Cash Flow Analysis (15 hrs.)

- 3.1 Meaning and Difference between Cash and Fund
- 3.2 Significance and Limitation of Cash Flow Statement
- 3.3 Preparation of Cash Flow Statement as Per Ind as 3

Unit 4

Alteration of Share Capital and Internal Reconstruction (10 hrs.)

- 4.2 Alteration of Share Capital – Types – Accounting Procedure
- 4.1 Internal Reconstruction – Types and Legal Provisions
- 4.2 Accounting Entries and Preparation of Balance Sheet after Internal Reconstruction

Unit 5

Valuation of Shares and Goodwill (10 hrs.)

- 5.1 Meaning, Need and factors to be Considered for Valuing Goodwill and Shares
- 5.2 Methods of Valuation of Shares - Intrinsic Value, Yield Value, Earning Capacity and Fair Value
- 5.3 Methods of Valuation of Goodwill – Average Profits, Super Profit,

Capitalization of Super Profit and Annuity Method

BOOKS FOR STUDY

Gupta, R.L and M. Radhaswamy. *Advanced Accountancy* (Vol I, III & IV). New Delhi: Sultan Chand, 2006.
Reddy, T.S and A. Murthy. *Corporate Accounting*. Chennai: Margham, 2007.

BOOKS FOR REFERENCE

Arulanandam, M.A and K.A Raman. *Corporate Accounting*. Mumbai: Himalaya, 2006.
Jain, S.P., Narang, K.L. *Advanced Accountancy (Part II)*. New Delhi: Kalyani, 2005.
Maheshwari, S.N. *Advanced Accountancy (Part II)*. New Delhi: Vikas, 2006.

JOURNALS

Cost Accounting Standards - The ICWA of India,
Journal of Corporate Accounting and Finance
Advances in Accounting

WEB RESOURCES

www.journals.elsevier.com
www.emeraldgroupublishing.com

PATTERN OF EVALUATION

Continuous Assessment

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

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

Third Component

List of Evaluation modes:

Assignments
Test

End Semester Examination

Total Marks : 100 **Duration : 3 hours**

Section A – $10 \times 2 = 20$ Marks (no choice 5 Questions theory and 5 Problems)
Section B – $5 \times 8 = 40$ Marks (from a choice of seven questions - Problems)
Section C – $2 \times 20 = 40$ Marks (from a choice of four questions - Problems)

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

SYLLABUS

(Effective from the academic year 2015 – 2016)

FINANCIAL MARKETS

CODE: 15CM/MC/FK55

CREDITS : 5

L T P : 5 0 0

TOTAL TEACHING HOURS: 65

OBJECTIVE OF THE COURSE

- To provide students with a comprehensive knowledge of the functions and elements of the financial market.

Unit 1

Introduction

(10 hrs.)

- 1.1 Definition and Overview of Financial Markets and Institutions
- 1.2 Functions of Financial Markets and Institutions
- 1.3 Constituents
- 1.4 Role of Financial Institutions, Depository and Non-Depository Institutions
- 1.5 Types of Financial Markets
- 1.6 Overview of the Indian Financial System Including Financial Sector Reforms and Other Contemporary Issues in Finance.

Unit 2

(10 hrs.)

- 2.1 Money Market
 - 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
- 2.5 Bond Market

Unit 3

Capital and Primary Markets

(15 hrs.)

- 3.1 Capital Market
 - 3.2.1 Characteristics of Primary and Secondary Markets
 - 3.2.2 Functions of Capital Markets
- 3.3 Primary Market
 - 3.3.1 Meaning and Functions
 - 3.3.2 Instruments of Issue
 - 3.3.3 Intermediaries in the New Issue Market
 - 3.3.4 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
- 4.5 Regulations and Regulatory Agencies for Primary and Secondary Markets

Unit 5 (15 hrs.)

- 5.1 Over-the-Counter-Exchange of India, National Stock Exchange and Depository Systems
 - 5.1.1 OTCEI – Features, Promoters, Participants, Listing
 - 5.1.2 NSE – Features, NSE vs. OTCEI
- 5.2 Depository System – Meaning, Definition, Objectives of Interacting Institutions
 - 5.2.1 Trading in Depository Systems
 - 5.2.2 Depository System in India
 - 5.2.3 National Securities Depository Limited

BOOKS FOR STUDY

Avadhani, V.A. *Capital Market Management*. New Delhi: Himalaya, 2005.
 Gordon, E., K. Natarajan. *Capital Market in India*. New Delhi: Himalaya, 2006.
 Gurusamy, S. *Capital Markets*, Chennai: Vijay Nicole, 2006.

BOOKS FOR REFERENCE

Bhole, L.M. *Financial Institutions and Markets: Structure, Growth and Innovations*. New Delhi: McGrawHill, 2008.
 Khan, M. Y. *Indian Financial System*. New Delhi: Tata McGraw Hill, 2005.
 Machiraju, H.R. *Indian Financial System*. Mumbai: Vikas, 2006.
 Saunders, Anthonu and Cornett, Marcia Millon. *Financial Markets and Institutions: An Introduction to the Risk Management Approach*. New York: Mc Graw Hill, 2007.
 Sundaram and Varshney. *Banking and Financial System*. New Delhi: Sultan Chand, 2005.

JOURNALS

Journal of International Financial Markets, Institutions & Money
 Financial Markets, Institutions & Instruments
 Journal of Financial Management, Markets & Institutions

WEB RESOURCES

www.bloomberg.com
spu.fem.uniag.sk/.../kf/.../Financial%20management/financial_markets.p... utiicm.com/
www.nse-india.com
www.rbi.org.in

PATTERN OF EVALUATION

Continuous Assessment:

Total Marks: 50

Duration: 90 mins.

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

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

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

Third Component:

List of Evaluation modes:

Seminar

Group Discussion

Assignments

Class Presentations

End Semester Examination:

Total Marks: 100

Duration: 3 hours

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

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

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

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

SYLLABUS
(Effective from the academic year 2015 – 2016)

HUMAN RESOURCE MANAGEMENT

CODE: 15CM/MC/HR55

CREDITS: 5

L T P: 5 0 0

TOTAL TEACHING HOURS: 65

OBJECTIVES OF THE COURSE

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

Unit 1
Introduction (10 hrs.)

- 1.1 Significance and Objectives of Human Resource Management
- 1.2 Functions and Scope of Human Resource Management

Unit 2
Procuring Human Resource (15 hrs.)

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

Unit 3
Developing Human Resource (15 hrs.)

- 3.1 Orientation, Placement
- 3.2 Training – Methods of Executive Development Programs
- 3.3 Performance Appraisal - Methods

Unit 4
Motivating and Compensating Human Resource (10 hrs.)

- 4.1 Motivation – Meaning and Importance, Theories of Maslow Herzberg, Vroom's Porter and Lawler Theory
- 4.2 Compensation – Factors, Types – Monetary and Non-Monetary
- 4.3 Employees Welfare Programme – Health, Safety and Fringe Benefits

Unit 5
Leadership (15 hrs.)

- 5.1 Quality of Leadership – Trait, Situational, Behavioral and Managerial Grid
- 5.2 Leadership Styles – Managerial Grid

BOOKS FOR STUDY

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

BOOKS FOR REFERENCE

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

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

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

Mamoria, C.B. *Personnel Management*. Mumbai: Himalaya, 2004.

Prasad, L.M. *Human Resource management*. New Delhi: Sultan Chand, 2007.

JOURNALS

International Journal of Human Resource Management

The Human Resource Management Review

Human Resource Management International Digest

Human Resource Management Journal.

WEB RESOURCES

[/hrcouncil.ca/hr-toolkit/planning-strategic.cfm](http://hrcouncil.ca/hr-toolkit/planning-strategic.cfm)

www.hrware.com/recruitment/88-2/

www.educationobserver.com/forum/showthread.php?tid=12165

managementhelp.org/training/

PATTERN OF EVALUATION

Continuous Assessment:

Total Marks: 50

Duration: 90 mins

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

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

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

Third Component:

List of Evaluation modes:

Seminar

Group Discussion

Assignments

Class Presentations

End Semester Examination:

Total Marks: 100

Duration: 3 hours

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

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

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

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

SYLLABUS
(Effective from the academic year 2015 – 2016)

ADVANCED CORPORATE ACCOUNTING

CODE: 15CM/ME/AC55

CREDITS: 5

L T P: 4 1 0

TOTAL TEACHING HOURS: 65

OBJECTIVES OF THE COURSE

- To provide a practical knowledge and skills relating to the Accounting procedures of specific industries
- To expose the students to the accounting procedures for mergers and acquisitions.

Unit 1

Amalgamation, Absorption and External Reconstruction (12 hrs.)

- 1.1 Meaning and Difference
- 1.2 Calculation of Purchase Consideration for Amalgamation in the Nature of Merger and Purchase
- 1.3 Accounting Treatment in the Books of the Purchasing Company and Vendor Company for Merger and Purchase excluding Inter- Company Holdings

Unit 2

Holding Company Accounts (15 hrs.)

- 2.1 Definition
- 2.2 Preparation of Consolidated Balance Sheet – Calculation of minority interest, Capital Profit and Goodwill or Cost of Control
- 2.3 Intercompany Owings with One Subsidiary Company
- 2.4 Dividend Received and Bonus Shares

Unit 3

Insurance Company Accounts (12 hrs.)

- 3.1 Accounts of General Insurance
- 3.2 Accounts of Life Insurance Companies

Unit 4

Bank Accounts (12 hrs.)

- 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

5.1 Liquidation (14 hrs.)

- 5.1.1 Legal provision

5.1.2 Statement of Affairs and Deficiency or Surplus accounts

5.1.3 Liquidators Final Statement of Accounts

TEXT BOOKS

Gupta, R.L. Radhaswamy M. *Advanced Accountancy (Vol I, III & IV)*. New Delhi: Sultan Chand, 2009.

Reddy, T.S., Murthy A. *Corporate Accounting, 6th revised edition*. Chennai: Margham, 2007.

BOOKS FOR REFERENCE

Arulanandam M.A., Raman, K.A. *Corporate Accounting*. Mumbai: Himalaya, 2001.

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

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

Joseph T. *Corporate Accounting*, Tata McGrawhill, 2009.

Maheshwari, S.N. *Advanced Accountancy (Part II), 9th edition*, New Delhi: Vikas, 2006.

JOURNALS

Indian Journal of Commerce

Journal of Banking and Finance

Journal of Finance

WEB RESOURCES

www.commercedu.com

www.icaai.org

www.jrcm.org

PATTERN OF EVALUATION

Continuous Assessment

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

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

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

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

Third Component

List of Evaluation modes:

Assignments

Test

End Semester Examination

Total Marks: 100 **Duration: 3 hours**

Section A – $10 \times 2 = 20$ Marks (no choice) 5 Questions theory and 5 Problems

Section B – $5 \times 8 = 40$ Marks (from a choice of seven questions – Problems)

Section C – $2 \times 20 = 40$ Marks (from a choice of four questions - Problems)

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

SYLLABUS
(Effective from the academic year 2015 -2016)

AUDITING

CODE: 15CM/ME/AG55

CREDITS : 5

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 (10 hrs.)

1.1 Introduction

- 1.1.1 Auditing – Meaning, Definition and Objective
- 1.1.2 Auditor – Qualification and Qualities
- 1.1.3 Auditing and Assurance Standards
- 1.1.4 Audit Programme

1.1 Audit Notebooks

Working Papers and Merits of Audit Programmes

Unit 2 Vouching (15 hrs.)

- 2.1 Internal Audit and Internal Check – Test Checks
- 2.2 Vouching of Cash Transactions – Cash Sales, Receipts From Debtors Including Teeming and Lading Method of Frauds, Payment to Creditors, Payment of Wages
- 2.3 Vouching of Credit Transactions – Credit Purchases, Credit Sales, Sales Returns, Purchase Returns
- 2.4 Vouching of Impersonal Ledger – Outstanding Assets, Outstanding Liabilities, Contingent Liabilities

Unit 3 Valuation and Verification of Assets and Liabilities (15 hrs.)

- 3.1 Capital and Revenue Expenditure
- 3.2 Divisible Profits – Dividend Declaration
- 3.3 Verification of Assets & Liabilities

Unit 4 Audit of Limited Companies (15 hrs.)

- 4.1 Appointment and Removal of Auditor
- 4.2 Rights, Duties and Liabilities as per Companies Act 2013
- 4.3 Audit Report - Method of Reporting - Reporting of Fraud under Companies Act 2013

Unit 5 Auditing in an EDP Environment (10 hrs.)

- 5.1 Audit Approach in an EDP Environment

- 5.2 Problems and Control in an EDP Environment
- 5.3 Computer Assisted Auditing Techniques

BOOK FOR STUDY

Tandon, B. N. *Handbook of Practical Auditing*. New Delhi: S.Chand, 2012.

BOOKS FOR REFERENCE

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

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

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

Pagare, Dinakar. *Basics of Auditing*. New Delhi: Sultan Chand, 2007.

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

JOURNALS

International Journal of Auditing

Auditing: A journal of Practice and Theory

Journal of Accounting, Auditing and Finance

Accounting, Auditing and Accountability Journal

Journal of International Accounting, Auditing and Taxation

International Journal of Auditing Technology

WEB RESOURCES

www.neoxen.com/neoxen/methodology/docs/intro_auditing_online.pdf

www.academia.edu/7505528/verification_and_valuation

www.e-conomic.co.uk/accountingsystem/glossary/auditors-report

accountlearning.blogspot.in/2012/02/advantages-of-audit-program.html

PATTERN OF EVALUATION

Continuous Assessment:

Total Marks: 50

Duration: 90 mins.

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

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

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

Third Component:

List of Evaluation modes:

Seminar

Group Discussion

Assignments

Class Presentations

End Semester Examination:

Total Marks: 100

Duration: 3 hours

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

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

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

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

SYLLABUS
(Effective from the academic year 2015 -2016)

PORTFOLIO MANAGEMENT

CODE: 15CM/ME/PF55

CREDITS: 5

L T P: 4 1 0

TOTAL TEACHING HOURS: 65

OBJECTIVES OF THE COURSE

- To enable students to make a cohesive analysis of alternative investments
- To equip the students with the skills for dealing with investments

Unit 1 (10 hrs.)

Introduction

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

Unit 2 (20 hrs.)

Theories of Portfolio Management

- 2.1 Measurement of Return – Single Security and Portfolio
- 2.2 Measurement of Risk – Single Security and Portfolio
- 2.3 Harry Markowitz Theory
- 2.4 Single Index Model
- 2.5 CAPM (Capital Assets Pricing Model)

Unit 3 (15 hrs.)

Valuation of Securities

- 3.1 Equity Valuation
 - 3.1.1 Based on Accounting Information
 - 3.1.2. Based on Dividends
 - 3.1.3 Based on Earnings
- 3.2 Bond Valuation
 - 3.2.1 Bond pricing, Yield to Maturity, Yield to Call

Unit 4 (10 hrs.)

Security Analysis

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

Unit 5

(10 hrs.)

Techniques of Portfolio Management

- 5.1 Efficient Market Hypothesis
- 5.2 Asset Allocation Framework – Strategic and Tactical
- 5.3 Passive and Active Management Strategies
- 5.4 Portfolio Evaluation – Treynor Measure, Sharpe Measure, Jensen Measure

BOOKS FOR STUDY

Bhalla V.K. *Investment Management*. New Delhi: S.Chand, 2005.

Chandra, Prasanna. *Investment Analysis and Portfolio Management*. New Delhi: Tata McGraw Hill, 2007.

Rustagi R.P. *Investment Analysis and Portfolio Management*. New Delhi: Sultan Chand, 2007.

BOOKS FOR REFERENCE

Bhalla, V.K. Tuteja, S.K, *Investment Management*. New Delhi: Sultan Chand, 2005.

Fisher, Donald, E. & Jordan, Ronald, J. *Security Analysis of Portfolio Management*. New Delhi: Prentice Hall.

Grinold, Richard, Khan, Ronald, N. *Active Portfolio Management – Quantitative Theory and Applications*. New Delhi: S. Chand, 2006

Ibbotson, Roger, G. *Investment Markets*. New Delhi: Tata McGraw Hill, 2006.

Shah, Kishor & Others. *How to Invest Well – A Guide to the Share Market and Personal Investments*. New Delhi: Tata McGraw Hill, 2006.

Singhi, Preethi. *Investment Management – Security Analysis and Portfolio Management*. Mumbai: Himalaya, 2005.

JOURNAL

Sprinjer- Journal of Financial Market and Portfolio Management

Stretwise –The Journal of Portfolio Management

The Journal of Portfolio Management

WEB RESOURCES

www.bloomberg.in

www.innotas.com

PATTERN OF EVALUATION

Continuous Assessment

Total Marks: 50

Duration: 90 mins.

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

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

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

Third Component

List of Evaluation modes:

Assignments

Test

Case study

End Semester Examination

Total Marks: 100

Duration: 3 hours

Section A – $10 \times 2 = 20$ Marks (no choice) 5 Questions theory and 5 Problems

Section B – $5 \times 8 = 40$ Marks (from a choice of seven questions – 2 theory and 5 Problems)

Section C – $2 \times 20 = 40$ Marks (from a choice of four questions – Problems)

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086

**Post Graduate Elective Course offered by the Department of Computer Science
to M.A. / M.Sc. / M.Com. DEGREE**

SYLLABUS

(Effective from the Academic Year 2015-2016)

ADVANCED OFFICE TOOLS

CODE: 15CS/PE/AO24

CREDITS: 4

LTP: 4 0 0

TOTAL TEACHING HOURS: 52

OBJECTIVE OF THE COURSE

- To familiarize students with various features of Word, Excel, PowerPoint and FrontPage

Unit 1 (10 hrs.)

1.1 Word Processing Basics

Working with Documents and Template - Managing Compatibility – Navigation – Printing - Page Layouts – Styles – Formatting - Using Clipboard – Find – Replace - Go to – Watermarks - Custom Margins - Page Orientation - Language Tools - Autocorrect and Auto format – Inserting Objects – Pictures, Shapes, Hyperlinks, Cross References, Word arts, Text boxes, Page Numbers, Tables, Charts and Smart art, Setting up the document with Sections, Headers, Footers and Columns

Unit 2 (10 hrs.)

2.1 Advanced Word Processing

Working with other Page features - Themes and Master Documents - Enhancing Documents with Reference features - Data Documents and Mail Merge - Table of Contents - Citations and Bibliography - Tracking and Comments - Converting to Various File Formats

Unit 3 (12 hrs.)

3.1 Spreadsheet Basics

Spreadsheet - Creating, Modifying Workbooks, Worksheets, Freezing and Locking Panes, Formatting cells, Arranging Multiple Workbook Windows, Changing workbook appearance, Working with Data and Excel Tables, Performing calculations on Data using Formula

3.2 Advanced Spreadsheet Functionalities

Working with Solver – Scenario – Sorting - Conditional Formatting - Focusing on specific Data by using Filters - Reordering and Summarising Data - Data Analytics using Pivot Table - Combining Data from Multiple Sources - Creating Charts and Graphics – Printing - Usage of VLookup - Create and Manage Dropdown List – Password Protect Workbook and Worksheets

Unit 4 (10 hrs.)

4.1 Presentation Tool

Benefits - Different Views - Working with Slides - Inserting contents from External Sources - Copying Slides from other Presentations - Inserting new slides from an Outline - Opening word document as a new presentation - Importing text from Web Pages - Images and Files - Working with Layout - Themes and Masters – Formatting - Correcting and improving text – Clipart - Smart art - Sizing and cropping photos – Adjusting and correcting photos - Compressing Images - Creating a photo album Layout - Linked and Embedded objects - Adding sound effects - Music and Sound Tracks - Creating Animation Effects and Transitions - Creating support materials - Security

Unit 5 (10 hrs.)

5.1 Designing a Static Web Page

Introduction to MS Frontpage - Planning and Organising Web site - Creating Web sites automatically - Editing basic Web page content - Using Tables and Hyperlinks in Web pages - Publishing and Maintaining Web sites - Structuring individual Web pages – Formatting - Enhancing Web pages with Animation - Creating and using Forms

BOOKS FOR REFERENCE

Bucki , Lisa A. and John Walkenbach. *Office 2013 Bible: The Comprehensive Tutorial*. 4th ed Wiley,2013.

Cox, Joyce and Joan Lambert. *Microsoft Power Point 2013 Step by Step*.1st ed, Microsoft Press 2013.

PATTERN OF EVALUATION

Continuous Assessment:

Total Marks: 50

Duration: 50 mins.

Practical: 50 marks

Component:

Demonstration for a given exercise

Mini Project

End Semester Examination:

Practical – 100 marks Duration – 3hrs.

STELLA MARIS COLLEGE (AUTONOMOUS) – CHENNAI – 600 086

MASTER OF SCIENCE (INFORMATION TECHNOLOGY)

SYLLABUS

(Effective from the academic year 2015 - 16)

BIG DATA ANALYTICS USING R

CODE: 15CS/PE/BD14

CREDITS: 4

L T P: 3 0 2

TOTAL TEACHING HOURS: 65

OBJECTIVES OF THE COURSE

- To understand the significance of big data analytics as the next wave for businesses looking for competitive advantage
- To explore R for working with big data

Unit 1

(15 hrs.)

1.1 Introduction

Big Data - Significance, Evolving Data, Complexity of Data and Data Analysis,
Big Data and the Business Case - Realising Value - Big Data Options - Hadoop
Big Data Characteristics - Volume, Veracity, Velocity, Variety

1.2 Big Data Analytics Applications

Social Media Command Center, Product Knowledge Hub Infrastructure and Operations
Studies, Product Selection, Design and Engineering- Location-Based Services- Online
Advertising

1.3 Basics of R

Need for R - Data set - Creation, Understanding, Data structures, Data input -
Graphs - Example, Graphical Parameters, Adding text, Customise Axes and Legends,
Combining Graphs

Unit 2

(15 hrs.)

2.1 Basic Data Management

Working Example - Creating a new Variable - Recording Variables - Renaming Variable -
Missing Values - Date Value - Type Conversion - Sorting Data - Merging Dataset,
Subsetting Datasets

2.2 Advanced Data Management

Challenge - Numerical and Character Functions - Solution for Data Management Challenge -
Control Flow - User Written Functions - Aggregation and Restructuring

Unit 3

(14 hrs.)

3.1 Basic Methods in R

Basic graphs - Bar Plots - Pie Charts – Histograms - Kernel Density Plots - Box Plots - Dot
Plots - Basic Statistics - Descriptive, Frequency and Contingency Tables

Unit 4 (14 hrs.)

4.1 Learning Big Data Analytics with R

Data analytics Project Lifecycle - Identifying the Problem, Designing Data Requirement, Preprocessing Data, Performing Analytics over Data, Visualising Data, Understanding Data Analytics Problems- Exploring Web pages Categorisation, Identifying the Problem, Designing Data Requirement, Preprocessing Data, Demonstration on performing Analytics over Data using Hadoop, Visualising Data

4.2 Understanding Big Data with Machine Learning

Introduction to Machine Learning - Supervised Machine Learning algorithms - Linear Regression with R, Logistic Regression with R - Unsupervised Machine Learning algorithm – Clustering – Clustering with R

4.3 Importing and Exporting Data From Various DBs

Importing Data into R - Exporting Data from R - Understanding MySQL - Understanding Excel

4.4 Classification and Clustering

Regression – Linear Regression, Logistic Regression, Clustering – k-Means Clustering

Unit 5 (7 hrs.)

5.1 Time Series Analysis

Using R for Time Series Analysis- Time Series Analysis, Reading Time Series Data, Plotting Time Series, Decomposing Time Series, Forecast using Exponential Smoothing, ARIMA models

5.2 Social Network Analytics

Social Network Definitions - Social Network Metrics - Social Network Learning - Relational Neighbor Classifier - Probabilistic Relational Neighbor Classifier - Relational Logistic Regression - Collective Interferencing - Egonets

TEXT BOOKS

Ohlhorst, Frank J. *Big Data Analytics: Turning Big Data into Big Money*, Wiley 2012. (Unit 1.1)

Dr. Arvind Sathi. *Big Data Analytics: Disruptive Technologies for Changing the Game*. IBM Corporation. 2013. (Unit 1.2)

Kabacoff, Robert I. *R in action*. Manning, 2011. (Unit 1.3, 2, 3)

Prajapati, Vignesh. *Big Data Analytics with R and Hadoop*. Packt, 2013. (Unit 4.1, 4.2)

Zhao, Yangchang. *R and Data Mining: Example and Case studies*. Elsevier, December, 2012. (Unit 4.3)

Baesens, Bart. *Analytics in Big Data World*. Wiley, 2014 (Unit 5.2)

BOOKS FOR REFERENCE

James, Gareth, Daniela Witten, Trevor Hastie, Robert Tibshirani. *An Introduction to Statistical Learning with Applications in R*. Springer, 2013.

Loshin, David. *Big Data Analytics From Strategic Planning to Enterprise Integration with Tools, Techniques, NoSQL, and Graph*. Elsevier, 2013.

WEB RESOURCES

<http://a-little-book-of-r-for-time-series.readthedocs.org/en/latest/index.html> - Unit 5

PATTERN OF EVALUATION

Continuous Assessment:

Total Marks: 50

Duration: 90 mins.

Theory – 25 marks

Practical – 25 marks

Section A - 3 x 5 = 15 marks (3 out of 4)

Section B - 1 x 10 = 10 marks (1 out of 2)

Third Component:

Seminars

Quiz

Open book tests

Group discussion

Assignments

Case Study

End Semester Examination:

Total Marks: 100 marks

Duration: 3 hours

Theory – 50 marks Duration – 1 ½ hrs.

Practical – 50 marks Duration – 1 ½ hrs.

Section A- 5 x 2 = 10 marks (Answer all the questions)

(1 question to be set from each unit)

Section B - 4 x 5 = 20 marks (4 out of 6)

Section C - 2 x 10 = 20 marks (2 out of 3)

(Questions for forty marks towards Section B and Section C should be set such that equal weightage is given to all units)

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

SYLLABUS
(Effective from the academic year 2015 -2016)
RETAIL MARKETING

CODE: 15CM/ME/RM55

CREDITS : 5

L T P : 4 1 0

TOTAL TEACHING HOURS : 65

OBJECTIVES OF THE COURSE

- To provide an overview of the key principles of retailing
- To familiarise with the concept of retail marketing and its practical aspects
- To facilitate understanding of the operational issues faced by the retailers

Unit 1

Introduction to Retail Marketing (10 hrs.)

- 1.1 Definition, Growing Importance of Retailing
- 1.2 Retailing Formats - Types
- 1.3 Theories of Retailing - Dynamic Nature of Retailing - Environmental, Cyclical and Conflict Theory
- 1.4 Retail Service – 7 P's

Unit 2

The Retail Marketing Mix (15 hrs.)

- 2.1 Retailing as a Product
- 2.2 Retail Pricing and Relationship to Value
- 2.3 Retail Promotion – Consumer Promotion tools and Trade Promotion tools

Unit 3

Merchandise And Category Management (15 hrs.)

- 3.1 Merchandise Management - Definition, Merchandiser – skills
- 3.2 Merchandise Management - Process
- 3.3 Category Management - Definition, Significance and Process

Unit 4

Supply Chain Management (10 hrs.)

- 4.1 Supply Chain Management - Definition, Objectives, Structure
- 4.2 Retail Logistics – Meaning, Elements
- 4.3 Functions of Supply Chain Management

Unit 5

Retail Branding (15 hrs.)

- 5.1 The Role of Brand in Retail Trade
- 5.2 Brand Loyalty - Definition, Types and Loyalty Hierarchy
- 5.3 Brand Positioning and Corporate Branding - Significance

BOOKS FOR STUDY

David Gilbert. *Retail Marketing Management*, 5th edition. New Delhi: Prentice Hall of India, 2012.

BOOKS FOR REFERENCE

Hasty Ron & Reardon James. *Retail Management*. New Delhi: Tata McGraw Hill, 2003.

Look D & Walters D. *Retail Marketing Theory and Practice*. New Delhi: Prentice Hall, 2004.

McGodrick, P.J. *Retail Marketing*. New Delhi: Tata McGraw Hill, 2003.

Senthil Ganesan. *Retailing Sectors*. Chennai: The Institute of Chartered Financial Analysts of India, 2002.

JOURNALS

Indian Journal of Marketing

International Journal of Electronic Marketing and Retailing

International Journal of Managing Value and Supply Chains

International Journal of Retail and Distribution Management

International Journal of Sales, Retailing and Marketing

International Retail and Marketing Review

Journal of Retailing

The Journal of Retail Marketing Management Research

WEB RESOURCES

www.ibef.org

www.indiaretailing.com

www.retailanywhere.com

www.yourarticlelibrary.com

PATTERN OF EVALUATION

Continuous Assessment:

Total Marks: 50

Duration: 90 mins

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

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

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

Third Component:

List of Evaluation modes:

Seminar

Group Discussion

Assignments

Class Presentations

End Semester Examination:

Total Marks: 100

Duration: 3 hours

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

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

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

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

SYLLABUS

(Effective from the academic year 2015 -2016)

AUTOMATED ACCOUNTING PRACTICES

CODE: 15CM/ME/AA55

CREDITS : 5

L T P : 4 0 1

TOTAL TEACHING HOURS: 65

OBJECTIVES OF THE COURSE

- To provide hands on experience in the use of Tally accounting package
- To enable students to analyse financial statements using Excel

Unit 1

Introduction to Tally (15 hrs.)

- 1.1 Creation of a Company
- 1.2 Creation of a Company
- 1.3 Creation of Ledgers
- 1.4 Vouchers – Types, Groups and Entry
- 1.5 Financial Reports using Tally – Cash Book, Profit and Loss Account and Balance Sheet

Unit 2

Inventory Management in Tally (10 hrs.)

- 2.1 Integrate Accounts and Inventory
- 2.2 Stock Categories, Groups and Voucher Entry
- 2.3 Inventory Reports

Unit 3

Techniques for Analysing Financial Statements using Excel (10 hrs.)

- 3.1 Inter Firm Comparison
- 3.2 Common Size Statements
- 3.3 Cash Flow and Fund Flow Analysis

Unit 4

Business Forecasting Techniques using Excel (15 hrs.)

- 4.1 Ratio Analysis – Profitability, Liquidity and Solvency Ratios
- 4.2 Trend Analysis
- 4.3 Moving Averages
- 4.4 Method of Least Squares
- 4.5 Fitting a Trend Line
- 4.6 Correlation and Regression Analysis
- 4.7 Budgeting – Preparation of Master Budget

Unit 5

Business Evaluation Techniques using Excel (15 hrs.)

- 5.1 Time Value of Money

- 5.2 Future and Present value of Money
- 5.3 Future and Present value of Annuity
- 5.4 Evaluation Techniques using Pay Back, NPV and IRR methods

BOOKS FOR REFERENCE

Agarwal Namrata and Sanjay Kumar. *Financial Accounting on Computers using Tally*. New Delhi: Dreamtech Press India, 2002.

Bodhanwala J Ruzbeh. *Understanding and Analysing Balance Sheets using Excel Worksheet*. New Delhi: Prentice Hall of India, 2004.

Gupta R.L., M.Radhaswamy. *Advanced Accountancy*. New Delhi: Sultan Chand, 2005.

Jain.S.P., K.L.Narang. *Advanced Accountancy*. New Delhi : Kalyani, 2005.

John E. Hanker, Dean W. Wichern Arthur G. Reitsch. *Business Forecasting*, New Delhi: Prentice Hall of India, 2012

Nadhani A.K. and Nadhani K.K.*Implementing Tally 9*. New Delhi: TPB, 2009.

JOURNALS

Information System Frontiers - A Journal of Research and Innovation

Information Technology and Management

Quantitative Marketing and Economics

WEB RESOURCES

www.cameron.econ.ucdavis.edu

www.cengage.com

www.tallyerp9help.com

PATTERN OF EVALUATION

Continuous Assessment:

Total Marks: 50

Duration: 90 mins.

Theory: 20 marks Duration: 30 mins.

Section A – 2 mark questions - 5x 2 = 10 marks

Section B – Short answer questions - 2 x 5 = 10 marks

Practical: 30 marks Duration: 60 mins.

Section A – Problems - 3 x 5 = 15 marks

Section B – Problems - 1x15 = 15 marks

Third Component :

List of Evaluation modes:

Assignments

Problem solving

End Semester Examination

Total Marks: 100

Duration: 3 Hours

Theory: (40 marks)

Duration: 60 mins

Section A – 2 mark questions - 10 x 2 = 20 marks

Section B – Short answer questions - 4 x 5 = 20 marks

Practical: (60 marks)

Duration: 120 mins

Section A – Problems - 6 x 5 = 30 marks

Section B – Problems - 2 x 15 = 30 marks

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

SYLLABUS

(Effective from the academic year 2015 -2016)

OFFICE ORGANISATION AND MANAGEMENT

CODE: 15CM/ME/OM55

CREDITS : 5

L T P : 4 1 0

TOTAL TEACHING HOURS: 65

OBJECTIVES OF THE COURSE

- To introduce the concepts relating to recent developments in office management.
- To provide an understanding of the importance of office functions.
- To enlighten the students on the essential modern equipments used in an office.

Unit 1

Introduction (10 hrs.)

- 1.1 Meaning-Definition-Importance of Office-Back Office and Front Office
- 1.2 Functions of Office- Primary & Administrative Management Functions
- 1.3 Paperless Office-Concept, Utility and Feasibility
- 1.4 Office Work- Office Activities and its Purpose

Unit 2

(18 hrs.)

2.1 Office Organisation

- 2.1.1 Meaning-Principles of Office Organization
- 2.1.2 Formal and Informal Organization-Centralization and Decentralization of Office.
- 2.1.3 Departmentation of a Modern Office

2.2 Office Management

- 2.2.1 Meaning-Elements of Office Management
- 2.2.2 Functions and Importance of Office Management.
- 2.2.3 Office Manager-Position, Functions and Duties

Unit 3

Office Environment (13 hrs.)

- 3.1 Meaning and Nature of Office Environment.
- 3.2 Office Lighting-Types, Benefits, Designing a Good Lighting System.
- 3.3 Ventilation-Interior Decoration
- 3.4 Sanitary Requirements

Unit 4

Office Location and Layout (12 hrs.)

- 4.1 Introduction-Principles, Location of Office
- 4.2 Office Building- Factors to be Considered for Location of an Office
- 4.3 Office Layout-Principles
- 4.4 Importance and Need for a Good Layout
- 4.5 Open and private office-New trends in Office layout.

Unit 5 (12 hrs.)

5.1 Communication Management in an Office

5.1.1 Meaning and Importance of Verbal and Non-Verbal Communication.

5.1.2 Types of Verbal and Non-Verbal Communication.

5.1.3 Keys to Better Listening.

5.2 Office Machines and Equipment

5.2.1 Objectives of Mechanisation-Criteria for selection.

5.2.2 Types of Office Machines (Fax Machines-Telephones including PABX and PBX system-Printers-Address Machines-Franking Machines-Scanners, Shredders-Laminating Machine-Billing Machine-Pay-roll Machines)

5.2.3 Role of computers in Modern Office working

BOOK FOR STUDY

Chopra R.K. *Office Management*, Mumbai: Himalaya, 2001.

BOOKS FOR REFERENCE

Arora S.P. *Office Organization and Management*. New Delhi: Vikas, 2001

Gupta C B. *Office Business Communication*. New Delhi: Sultan Chand, 2005

Gupta C B. *Office Organisation and Management*. New Delhi: Sultan Chand, 2001

Pillai R,S.N., Bagawathi. *Office Management*. New Delhi: Sultan Chand, 2003.

Prasanta K.Ghosh. *Office Managemnet*. New Delhi: Sultan Chand, 2003.

Sahai I M. *Modern Office Management*. Sahitya Bhawan, 2001.

JOURNALS

International Journal for Business and Management

International Journal of Contemporary Hospitality Management.

Journal of Knowledge Management, Economics and Information Technology.

WEB RESOURCES

www.education-portal.com

www.office-environments.com

www.officedepot.com

PATTERN OF EVALUATION

Continuous Assessment

Total Marks: 50

Duration: 90 mins.

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

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

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

Third Component

List of Evaluation modes:

Assignments

Seminars

Quiz

End Semester Examination:

Total Marks: 100

Duration: 3 hours

Section A - $10 \times 2 = 20$ Marks (no choice - Max 30 words)

Section B - $5 \times 8 = 40$ Marks (from a choice of seven - Max 500 words)

Section C - $2 \times 20 = 40$ Marks (from a choice of four -Max 1200 words)

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

SYLLABUS
(Effective from the academic year 2015 -2016)

OFFICE PROCEDURES AND PRACTICES

CODE: 15CM/ME/OP55

CREDITS : 5

L T P : 4 1 0

TOTAL TEACHING HOURS : 65

OBJECTIVES OF THE COURSE

- To enlighten the students on the essential skills required by an office executive.
- To familiarize students with the modern procedures in office.
- To understand the practical aspects of organizing meetings and conferences.

Unit 1 (12 hrs.)

1.1 Office Systems

- 1.1.1 Definition of Office System, Procedures
- 1.1.2 Flow of Work-Analysis
- 1.1.3 Planning and Designing of Office System.
- 1.1.4 Objectives –Advantages of Designing System
- 1.1.5 Essentials of Good Office System

1.2 Work Simplification and Measurement

- 1.2.1 Meaning-Steps Involved, Advantages
- 1.2.2 Work Measurement-Principles and Procedures

Unit 2 (15 hrs.)

2.1 Record Management

- 2.1.1 Importance of Records and Record management
- 2.1.2 Filing and Essentials of Good Filing System
- 2.1.3 Classification and Arrangement of Files
- 2.1.4 Methods of Filing

2.2 Indexing

- 2.2.1 Types of Indexing
- 2.2.2 Selection of a Suitable Indexing System
- 2.2.3 Filing Manual

Unit 3 (10 hrs.)

Mail Services in an Office

- 3.1 Meaning and Importance of Mail
- 3.2 Need for Centralized Mail Service in an Office
- 3.3 Handling Incoming and Outgoing Mail-Steps Involved
- 3.4 Mechanised Mail Service
- 3.5 Indian Postal Services-Main and Ancillary services

- Unit 4** (16 hrs.)
- 4.1 Office Forms-Design, Management and Control**
 - 4.1.1 Office forms-Importance and Advantages
 - 4.1.2 Forms Control in an Office-Guidelines, Forms Designing
 - 4.1.3 Management of Forms in an Office-Control
 - 4.2 Meeting, Seminar and Conference**
 - 4.2.1 Planning the Meeting-Purpose, Procedure
 - 4.2.2 Recording of the Proceedings of Meeting using Audio-Visual Aids
- Unit 5** (12 hrs.)
- 5.1 Essential Skills and Responsibilities of an Office Executive**
 - 5.1.1 Multiplexing.
 - 5.1.2 Preparation of Appointments and Schedules
 - 5.1.3 Maintaining Visitors Diary.
 - 5.2 Office Etiquette**
 - 5.2.1 Understanding the Office Culture-hierarchical, formal and informal and Government office
 - 5.2.2 Office Decorum
 - 5.2.3 Management of Front Office
 - 5.2.4 Personal Grooming

TEXT BOOK

Chopra R.K. *Office Management*. Mumbai: Himalaya, 2001.

BOOKS FOR REFERENCE

Arora S.P. *Office Organisation and Management*. New Delhi: Vikas, 2007.

Gupta C B. *Office Organisation and Management*. New Delhi: Sultan Chand, 2001.

Philip Burnar. *Interpersonal Skill Training*. New Delhi: Viva books, 2005.

Sahai I.M. *Modern Office Management*. Agra: Sahitya Bhawan, 2006.

Shaw H.William. *Business ethics*. Bangalore: Thomson Wadsworth, 2007.

JOURNALS

Indian Journal of Management.

International Journal for Business and Management

International Journal of Contemporary Hospitality Management.

Journal of Knowledge Management, Economics and Information Technology.

Journal of Office Workers.

WEB RESOURCES

www.adam-europe.eu

www.chiro.org

PATTERN OF EVALUATION

Continuous Assessment:

Total Marks: 50

Duration: 90 mins

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

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

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

Third Component:

List of Evaluation modes:

Seminar

Group Discussion

Assignments

Class Presentations

End Semester Examination:

Total Marks: 100

Duration: 3 hours

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

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

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

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

SYLLABUS
(Effective from the academic year 2015 -2016)

PROJECT

CODE: 15CM/ME/PR55

CREDITS: 5
L T P: 0 0 5
TOTAL HOURS: 65

GUIDELINES FOR PROJECT

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 project 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 Project:**

- Contents Page
 - The Project Copy will include Certificate of the Supervisor, Declaration, and Acknowledgement
 - Four or five chapters
 - Presentation of the Project 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 project, 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 project 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.