

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086
B.Com (CS) DEGREE: CORPORATE SECRETARYSHIP

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
 - 1.2.5 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 & Sons, 2007.
Reddy, T.S and A. Murthy. *Financial Accounting*. Margham, 2007.

BOOKS FOR REFERENCE

Goyal V.K. *Financial Accounting*, 2nd edition. Anuraj Jain, 2010.
Jain S.P and K.L Narang. *Advanced Accountancy (Part1)*. Kalyani, 2007.
Maheshwari S.N, *Advanced Accountancy (Part1)*. 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](http://www.icaai.org)

www.journals.elsevier.com

[www. emeraldgroupublishing.com](http://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 (CS) DEGREE: CORPORATE SECRETARYSHIP

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 Functions 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 Kinds 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)

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B.Com (CS) DEGREE: CORPORATE SECRETARYSHIP

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

3.1 Organizing and Departmentation (12 hrs.)

- 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

4.1 Staffing and Communication (12 hrs.)

- 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

BOOK 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)

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B.Com (CS) DEGREE: CORPORATE SECRETARYSHIP

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 application 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 Cost Center and Cost Units- Methods of Costing
- 1.3 Elements of Cost, Cost Concepts and Classification of 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
- 3.3 Methods of Remuneration- Time Rate System, Piece Rate System, Taylor's Differential Piece Rate System.
- 3.4 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
 - 5.1.2 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*. New Delhi: 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

Quiz

End Semester Examination

Total Marks : 100

Duration : 3 hours

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

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

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

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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
- To identify the importance of diverse facets of the services in the development of Indian financial

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*, 18th Edition, New Delhi: Sultan Chand & Sons, 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 & Sons, 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

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 (CS) DEGREE: CORPORATE SECRETARYSHIP

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 familiarise students with the understanding of issues and practices of corporate governance and corporate social responsibility in the global and Indian context
- To enable students to analyse and examine the corporate social responsibility of different organisations

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)

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B.Com (CS) DEGREE: CORPORATE SECRETARYSHIP

SYLLABUS
(Effective from the academic year 2015 -2016)

LEGAL ASPECTS OF BUSINESS

CODE: 15CM/MC/LB34

CREDITS : 4

L T P : 4 0 0

TOTAL TEACHING HOURS: 52

OBJECTIVES OF THE COURSE

- To familiarize the students 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

Contract Act (12 hrs.)

- 1.1 Meaning and Types of Contract
- 1.2 Essentials of a Valid Contract, Offer and Acceptance, Consideration, Capacity of Parties, Legality of Object
- 1.3 Performance of Contract
- 1.4 Discharge of Contract, Remedies for Breach of Contract

Unit 2

Special Contract (7 hrs.)

- 2.1 **Contract of Indemnity**
 - 2.1.1 Contract of Guarantee
 - 2.1.2 Rights and Liabilities of Surety
 - 2.1.1 Discharge of Surety
- 2.2 **Bailment**
 - 2.2.1 Rights and Duties of Bailor and Bailee
 - 2.2.2 Termination of Bailment
 - 2.2.3 Finder of Lost Goods
- 2.3 **Pledge**
 - 2.3.1 Rights and Duties of Pledger and Pledge
 - 2.3.2 Pledge by Non-Owners

Unit 3

Sale of Goods Act (10 hrs.)

- 3.1 Essentials of a Contract of Sale
- 3.1 Subject Matter of a Contract of Sale
- 3.2 Conditions and Warranties
- 3.3 Transfer of Property
- 3.4 Performance of Contract
- 3.5 Rights of an Unpaid Seller

Unit 4
Limited Liability Partnership Act, 2008 (LLP) (13 hrs.)

- 4.1 Salient Features of LLP
- 4.2 Difference Between LLP, Partnership and a Company
- 4.3 LLP Agreement, Nature of LLP , Partners and Designated Partners
- 4.4 Incorporation - Incorporation by Registration, Registered Office of LLP and Change of Name, Partners and their Relations
- 4.5 Extent and Limitation of Liability of LLP and Partners
- 4.6 Conversion to LLP, Winding Up and Dissolution

Unit 5
Law Relating to Intellectual Property (10 hrs.)

- 5.1 Concept and Development of Intellectual Property Law in India
- 5.2 Law and Procedure Relating to Patents, Trademarks and Copyrights
- 5.3 Overview of Laws Relating to other Intellectual Property Rights
- 5.4 Enforcement of Intellectual Property Rights

BOOK FOR STUDY

Kapoor N.D. *Elements of Mercantile Law*. New DeIhi: Sultan Chand, 2010.

BOOKS FOR REFERENCE

Balachandran, V and Thothadri. *Business Law*. Tata McGraw Hill, 2007.

Chadha P.R. *Business Law*. 7th Edition, New Delhi: Galgotia, 2005.

Gogna P.P.S. *Mercantile Law*. 3rd Edition, New Delhi: Sultan Chand, 2005.

Pandit M.S. and Shoba Pandit. *Business Law*. Mumbai: Himalaya, 2010.

JOURNALS

Indian Business Law Journal

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

WEB RESOURCES

www.indilaw.com

www.amritt.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:

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)

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B.Com (CS) DEGREE: CORPORATE SECRETARYSHIP

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 Ratios

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 x 2 = 6 (no choice)

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

Section C - 1 x 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 x 2 = 20 Marks (no choice - 5 Theory Questions and 5 Problems)

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

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

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086
B.Com (CS) DEGREE: CORPORATE SECRETARYSHIP

SYLLABUS

(Effective from the academic year 2015 – 2016)

STATISTICAL TECHNIQUES FOR BUSINESS

CODE: 15CM/AC/ST45

CREDITS: 5

L T P : 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 Core Offered to the Departments of Mathematics, Social Work and Computer Science

SYLLABUS
(Effective from the academic year 2015 -2016)

RECENT TRENDS IN MARKETING

CODE: 15CM/AE/RT45

CREDITS : 5

L T P : 4 1 0

TOTAL TEACHING HOURS : 65

OBJECTIVES OF THE COURSE

- To acquaint the students about the recent trends in marketing.
- To provide an understanding of the application of marketing trends to discover and meet consumer needs.

Unit 1 (5 hrs.)

Emerging Trends in Marketing – An Overview

- 1.1 Emerging Trends – An Indian Perspective
- 1.2 Challenges for Marketers in the New Economy

Unit 2 (12 hrs.)

Technology Driven Marketing

2.1 Cloud/Online Marketing

- 2.1.1 Meaning, Reasons for growth of online marketing,
- 2.1.2 An introduction of two largest online marketing companies

2.2 Mobile Marketing

- 2.2.1 Meaning, Reasons for growth of mobile marketing,
- 2.2.2 An introduction of two largest mobile marketing companies

Unit 3 (15hrs.)

Socially Responsible Marketing

3.1 Green Marketing

- 3.1.1 Meaning & Characteristics
- 3.1.2 Reasons for growth of Green Marketing
- 3.1.3 An introduction two largest green marketing companies in India

3.2 Social Marketing

- 3.2.1 Meaning & Characteristics
- 3.2.2 Reasons for growth of Social Marketing
- 3.2.3 An introduction two largest social marketing companies in India

Unit 4
Miscellaneous Marketing (15 hrs.)

4.1 Rural Marketing

- 4.1.1 Meaning, Characteristics of Rural Market,
- 4.1.2 Reasons for growth of Rural Market,
- 4.1.3 An introduction to two largest green marketing companies in India

4.2 Viral Marketing

- 4.2.1 Meaning & Characteristics
- 4.2.2 Reasons for growth of Viral Marketing
- 4.2.3 An introduction to some of the largest viral marketing campaigns in India in recent past

Unit 5 (18 hrs.)

Recognising Emerging Trends: Management & Technological Tools

- 5.1 MIS: Meaning and Components of MIS, Benefits of MIS
- 5.2 IMC: Meaning and Components of IMC, Factors determining communication 5.3
- Customer Relationship Management: Meaning of Customer Relationship, Customer Dissatisfaction and Delight, e-CRM, Strategies for building customer relations

TEXT BOOK

Kotler, Philip. Marketing Management. New Delhi: Prentice Hall.

BOOKS FOR REFERENCE

Damian Ryan. Understanding Digital Marketing: Marketing Strategies for Engaging the Digital Generation. Kogan Page, 2014.

Jacquelyn A. Ottman. The New Rules of Green Marketing: Strategies, Tools, and Inspiration for Sustainable Branding. Berrett-Koehler, 2011.

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

Pradeep Kashap, Rural Marketing, Prentice Hall, Delhi

JOURNALS

Indian Journal Of Marketing

International Journal of Research in Marketing

Journal of Marketing Theory and Practice

WEB RESOURCES

www.forbes.com
www.nielsen.com
www.marketing-trends-congress.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

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 (CS) DEGREE: CORPORATE SECRETARYSHIP

SYLLABUS

(Effective from the academic year 2015 – 2016)

COMPANY LAW AND SECRETARIAL PRACTICE

CODE: 15CM/MC/CP45

CREDITS: 5

L T P: 5 0 0

TOTAL TEACHING HOURS: 65

OBJECTIVES OF THE COURSE

- To expose students to the statutory provisions relating to the formation and management of a company and the functions of a company secretary
- To enable students to understand the secretarial aspects relating to drafting of minutes and other procedures of the Company law

Unit 1

Introduction to Company and Secretarial Practice (10 hrs.)

- 1.1 Definition and Characteristics of a Company
- 1.2 Importance of a Company Secretary, Scope of Secretarial Practice
- 1.3 Types of Secretaries
- 1.4 Rights, Duties and Liabilities of a Company Secretary
- 1.5 Qualification, Appointment and Dismissal

Unit 2

Formation of a Company (15 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
- 2.4 Prospectus – Definition, Contents, Mis-Statements in Prospectus and its Consequences

Unit 3

Duties of a Secretary Relating to Application and Allotment of Shares (15 hrs.)

- 3.1 Issue of Shares, Application and Allotment Procedure, Allotment Letter
- 3.2 Partial Allotment, Letter of Regret
- 3.3 Listing of Shares – SEBI Regulation, Bonus Shares Issue – Procedure
- 3.4 Calls, Forfeiture and Re-issue of Forfeited Shares

Unit 4

(15 hrs.)

4.1 Meetings

- 4.1.1 Annual General Meeting
- 4.1.2 Statutory Meeting
- 4.1.3 Extraordinary General Meeting
- 4.1.4 Board Meetings

4.2 Resolutions

- 4.2.1 Types of Resolutions

4.3 Duties of Secretary Relating to Meeting.

Unit 5

Management and Administration

(10 hrs.)

5.1 Board of Directors – Appointment, Removal, Powers, Duties and Liabilities

5.2 Managing Director

5.3 Duties of Secretary Regarding Management and Administration.

BOOK FOR STUDY

Kapoor, N.D. *Company Law and secretarial practice*. New Delhi: Sultan Chand, 2012.

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.

JOURNAL

Company and Securities Law Journal

Company law journal

Company news and reports

WEB RESOURCES

www.ddegjust.ac.in

www.legalserviceindia.com

www.businesscommunicationarticles.com

study-material4u.blogspot.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

Assignments

Quiz

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 (CS) DEGREE: CORPORATE SECRETARYSHIP

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 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 Hill, 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 Theory Questions 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)

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086
B.Com (CS) DEGREE: CORPORATE SECRETARYSHIP

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 knowledge relating to the Accounting Standards
- To enable students to acquire a conceptual knowledge on 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.)

- 4.1 Alteration of Share Capital – Types – Accounting Procedure
- 4.2 Internal Reconstruction – Types and Legal Provisions
- 4.1 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

Open book assignment

End Semester Examination

Total Marks : 100

Duration : 3 hours

Section A – $10 \times 2 = 20$ Marks (no choice 5 theory questions 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 (CS) DEGREE: CORPORATE SECRETARYSHIP

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
 - 3.1.1 Characteristics of Primary and Secondary Markets
 - 3.1.2 Functions of Capital Markets
- 3.2 Primary Market
 - 3.2.1 Meaning and Functions
 - 3.2.2 Instruments of Issue
 - 3.2.3 Intermediaries in the New Issue Market
 - 3.2.4 SEBI Guidelines for Listed and Unlisted Companies

Unit 4**Secondary Markets****(15 hrs.)**

- 4.1 Stock Exchange – Services, Role and Organization of Stock Exchange in India
- 4.2 Listing of Securities – Requirements and Procedures
- 4.3 Types of Brokers
- 4.4 Methods of Trading in Stock Exchange – Carry Over or Badla, Genuine vs. Speculative Trading, Kinds of Speculators
- 4.1 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 (CS) DEGREE: CORPORATE SECRETARYSHIP

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 (14 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 (13 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 (18 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 (CS) DEGREE: CORPORATE SECRETARYSHIP

SYLLABUS
(Effective from the academic year 2015 -2016)

ADVERTISING

CODE: 15CM/ME/AD55

CREDITS : 5

L T P : 4 1 0

TOTAL TEACHING HOURS. : 65

OBJECTIVES OF THE COURSE

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

Unit 1

Introduction

(12 hrs.)

- 1.1 Meaning and Importance
- 1.2 Role of Advertising

Unit 2

Advertising Media

(15 hrs.)

- 2.1 Criteria for Choice of Media
- 2.2 Kinds of Media Used – Indoor and Outdoor

Unit 3

Creative Strategy and Execution

(13 hrs.)

- 3.1 Ad Copy – Types – Copy Elements
- 3.2 Ad Layout- Principles of Ad Layout
- 3.3 Principles of Designing

Unit 4

Advertising Organisation

(12 hrs.)

- 4.1 Ad – Agencies – Importance and Structure
- 4.2 Functions of an Ad- Agency

Unit 5

Ad – Campaign

(13 hrs.)

- 5.1 Stages of an Ad - Campaign
- 5.2 Measuring Effectiveness of Advertising

BOOK FOR STUDY

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

BOOKS FOR REFERENCE

David, A. Aaker, Rajeev Batia and John G Meyers. *Advertising Management*. New Delhi: Prentice Hall, 1996.

Gandhi, J.C. *Managerial Introduction*. New Delhi: Tata Mc Graw Hill, 1996.

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

Sandage, C. H. Vernon Fry Burger, Kim Rotzall. *Advertising Theory and Practice*, New Delhi: A.I.T.B.S, 2000.

Wells William, John Burnett and Sandra moriaty. *Advertising Principles and Practice*. New Delhi: Dorling Kindersley, 2006

JOURNALS

www.journalsofadvertisingresearch.com

www.tandfonline.com

WEB RESOURCES

www.advertising.knogi.com

www.publishyourarticles.net

www.behance.net

www.advertising.about.com

www.zeepedia.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 Tests:

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 (CS) DEGREE: CORPORATE SECRETARYSHIP

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

1.2 Audit Notebooks

Working Papers and Merits of Audit Programmes

Unit 2 (15 hrs.)

Vouching

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

Unit 3 (15 hrs.)

Valuation and Verification of Assets and Liabilities

- 3.1 Capital and revenue expenditure
- 3.2 Divisible profits – Dividend Declaration
- 3.3 Verification of Assets & Liabilities

Unit 4 (15 hrs.)

Audit of Limited Companies

- 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-economic.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 (CS) DEGREE: CORPORATE SECRETARYSHIP

SYLLABUS
(Effective from the academic year 2015 -2016)

BUSINESS ENVIRONMENT

CODE: 15CM/ME/BE55

CREDITS : 5

L T P : 4 1 0

TOTAL TEACHING HOURS: 65

OBJECTIVES OF THE COURSE

- To expose students to the environment in which modern business operates
- To familiarize the dynamics of changes in business environment

Unit 1 (13 hrs.)

1.1 Introduction

1.1.1 Meaning, Definition, Classification into External and Internal Environment

1.2 Business and Society

1.2.1 Business Ethics

1.2.2 Business and Culture, with Special Reference to Adaptation, Transmission and Conformity

Unit 2 (12 hrs.)
Economic Environment of Business

2.1 Nature of Economic System – Capitalistic, Socialistic and Mixed Economy - Structure of the Economy – Economic Policies and Planning the Economic Conditions

2.2 Governmental Role in Business – Regulatory, Promotional, Entrepreneurial and Planning

Unit 3 (15 hrs.)

3.1 Social Responsibilities of Business

3.1.1 Towards Shareholders

3.1.2 Towards Employees – with Special Reference to Compensation and Fringe Benefits – ESI, Provident Fund, Compensation Pertaining to Layoff, Retrenchment

3.2 Trade Union - Rights and Liabilities of Trade Unions

3.2.1 Worker's Participation in Management

3.2.2 Quality Circle

Unit 4 (12 hrs.)

4.1 Responsibilities of Business towards Society/Community

4.1.1 Consumer Protection and Consumerism in India

4.1.2 Utility of Consumerism

4.2 COPRA 86 - Important Provisions of Consumer Protection Act 1996

Unit 5

Global Business Environment

(13 hrs.)

- 5.1 Meaning of Globalisation - the Role of WTO – GATT – Trading Blocks in Globalisation – Impact of Globalization on India
- 5.2 Regional Economic Grouping – European Union, ASEAN, SAARC

BOOKS FOR STUDY

Agarwal, Raj. *Business Environment*. Excel, 2002.

Cherunilam, Francis. *Business Environment*. Mumbai: Himalaya, 2000.

BOOKS FOR REFERENCE

Aswathappa, K. *Essentials of Business Environment*. Himalaya, 2003.

Cherunilam, Francis. *Global Business Environment*. Mumbai: Himalaya, 2000.

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

Mamoria and Mamoria. *Business Planning and Policy*. Mumbai: Himalaya, 1999.

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

JOURNALS

International Journal of Business Environment

The Global Environment of Business

Environmental Business Journal

WEB RESOURCES

www.inderscience.com

www.wto.org

www.it.iitb.ac.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

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 (CS) DEGREE: CORPORATE SECRETARYSHIP

SYLLABUS
(Effective from the academic year 2015 -2016)

BUSINESS TAXATION

CODE: 15CM/ME/BT55

CREDITS : 5

L T P : 4 1 0

TOTAL TEACHING HRS. : 65

OBJECTIVES OF THE COURSE

- To give an insight into the complexity of the taxation system
- To enable students to compute the taxable income and tax liability of an Individual assessee

Unit 1

Introduction

(10 hrs.)

- 1.1 Meaning and Need for Taxation
- 1.2 Cannons of Taxation
- 1.3 Tax Planning and Tax Evasion
- 1.4 Types of Tax- Direct Tax and Indirect Tax
- 1.5 Basic Concepts in Taxation
- 1.6 Residential Status and Incidence of Tax

Unit 2

Computation of Heads of Income - I

(20 hrs.)

- 2.1 Salary, Basis of Charge – Allowances , Perquisites, Provident Fund and Computation of Income
- 2.2 House Property, Basis of Charge- Computation of Self-Occupied and Let Out House, House Property Income

Unit 3

Computation of Heads of Income – II

(15 hrs.)

- 3.1 Profits and Gains of Business and Profession – Computation of Professional and Business Income (Simple Problems)
- 3.2 Capital Gains - Computation of Short Term and Long Term Capital Gain
- 3.3 Income From Other Sources – Casual and General Incomes

Unit 4

Computation of Taxable Income and Tax Liability

(10 hrs.)

- 4.1 Set Off and Carry Forward Losses - Meaning
- 4.2 Clubbing of Income
- 4.3 Deductions
- 4.4 Assessment of Individual Income
- 4.5 Computation of Tax Liability

Unit 5

Introduction to Indirect Tax

(10 hrs.)

5.1 Value Added Tax

5.1.1 Meaning, Objective

5.1.2 Evolution of VAT in India, Features of VAT

5.1.3 TANVAT Act 2006

5.2 Service Tax Law

5.2.1 Meaning and Liability of Service Tax

5.2.2 Payment and Recovery of Service Tax

5.2.3 Registration Requirement and Procedure

5.2.4 Assessment Procedure, - Revision, Appeal, Offences and Penalties

5.1 Basic Concept of Excise Duty – Meaning, Levy, Collection and Exemptions from Excise Duty

5.2 Basic Concepts of Customs Duty - Meaning, Levy and Exemptions from Customs Duty

BOOKS FOR STUDY

Balachandran, V. *Indirect Taxes*. New Delhi: Sultan Chand, 2015

Gaur, V.P. and D.B Naran. *Income Tax Law and Practice*. Kalyani, 2015.

BOOKS FOR REFERENCE

Ahuja, Girish and Gupta Ravi. *Practical Approach to Income Tax*.

Mehrothra, H.C. *Income Tax Law and Practice*. Sahithya Bhavan.

Singhanian, Vinod K. *Student's Guide To Income Tax*. Taxmann.

JOURNALS

Excise Law Times (Fortnightly Reporting Journal) -

Excise and Customs Cases (Fortnightly Reporting Journal)

Excise and Customs Reporters (Fortnightly Reporting Journal) –

Direct Taxes Report Journal

WEB RESOURCES

www.icaai.org

www.icsi.edu

www.taxjournal.com

www.taxlawsonline.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:

Seminar

Problem Solving

Quiz

End Semester Examination

Total Marks : 100

Duration : 3 hours

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

Section B – $5 \times 8 = 40$ Marks (from a choice of seven questions- 3 theory questions and 4 problems)

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

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B.Com (CS) DEGREE: CORPORATE SECRETARYSHIP

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.

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B.Com (CS) DEGREE: CORPORATE SECRETARYSHIP

SYLLABUS
(Effective from the academic year 2015 -2016)

E-COMMERCE

CODE: 15CM/MC/EC64

CREDITS : 4

L T P : 4 0 0

TOTAL TEACHING HOURS: 52

OBJECTIVES OF THE COURSE

- To provide an overview of the fundamental concepts of e-commerce
- To acquaint students with a fundamental understanding of the new marketing strategies, electronic payment system and internet security in the new economy

Unit 1 (10 hrs.)

Introduction

- 1.1 Meaning and Definition – Introduction to Internet, Intranet & Extranet
- 1.2 Emergence of the Internet
- 1.3 Difference Between E-Commerce and Traditional Commerce
- 1.4 E-Commerce Applications
- 1.5 Advantages and Limitations of E-Commerce

Unit 2 (10 hrs)

Business Models for E-Commerce

- 2.1 Introduction
- 2.2 Models Based on the Relationship of Transaction Parties – B2B, B2C, C2C, C2B
- 2.2 Models Based on the Relationship of Transaction Types – Brokerage, Aggregator, Info-Mediary, Value Chain, Manufacturer, Advertising and Subscription Models

Unit 3 (15 hrs)

E-Marketing

- 3.1 Traditional Marketing
- 3.2 Identifying Web Presence Goals
- 3.3 Online Marketing – Internet Marketing Trends
- 3.4 E-Advertising, E-Branding and E-Marketing Strategies

Unit 4 (10 hrs).

Electronic Payment Systems

- 4.1 Types of Online Payments – Token Based, Credit Card Based, Debit Cards and Smart Cards
- 4.2 Risk and Electronic Payment System
- 4.3 Designing Electronic Payment System – Encryption – Digital Signature – Common Standards for Secure E-Payments

Unit 5

(7 hrs)

Internet and Security

- .1 Network and Website Security Risks
- .2 Security Incidents on the Internet
- .3 Security and E-Mail
- .4 Firewall – Concept, Components and Constituents

TEXT BOOK

P.T. Joseph SJ, 2012, 4th edition, E-Commerce, PHI, New Delhi

BOOKS FOR REFERENCE

David Whiteley, 2006, 13th edition, E-Commerce – Strategy, Technologies and Applications, Tata McGraw Hill, New Delhi

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

Kamlesh K Bajaj, Devjani Nag, 1999, 1st edition, E-Commerce, Tata McGraw Hill, New Delhi

Nancy Flynn, Randolph Kahn, 2003, 1st edition, American Management Association, USA

Ravi Kalakota, Andrew B.Whinston, 2008, 6th edition, Frontiers of Electronic Commerce, Pearson Education, New Delhi

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

JOURNALS

Electronic Markets

International Journal of E-Commerce

Journal of Electronic Commerce in Organizations

Journal of Theoretical and Applied E-Commerce

Journal to Management Information Systems and E-Commerce

WEB RESOURCES

www.ecommerce-digest.com

www.htmlgoodies.com

www.openlearningworld.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

Case Studies

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 (CS) DEGREE: CORPORATE SECRETARYSHIP

SYLLABUS
(Effective from the academic year 2015 -2016)

INTERNSHIP

CODE: 15CM/MC/IN64

CREDITS : 4

The student is required to

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

Preparation of final Project Report

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

Pattern of Evaluation

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

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086
B.Com (CS) DEGREE: CORPORATE SECRETARYSHIP

SYLLABUS
(Effective from the academic year 2015 -2016)

LABOUR AND SOCIAL SECURITY LAWS

CODE: 15CM/MC/LS65

CREDITS : 5

L T P : 5 0 0

TOTAL TEACHING HOURS: 65

OBJECTIVES OF THE COURSE

- To familiarize students with the understanding and provisions of industrial and labour related social security laws
- To enable students to understand the initiatives of the Government in the welfare of the employees

Unit 1

The Employees Provident Fund and Miscellaneous Provisions Act 1952 (10 hrs.)

- 1.1 Definitions, Schemes under the Act
- 1.2 Employees' Provident Fund Scheme, Employees Pension Scheme 1995
- 1.3 Employees' Deposit Linked Insurance Scheme - Case Laws

Unit 2

Employees State Insurance Act 1948 (10 hrs.)

- 2.1 Objectives and Applicability of the Scheme
- 2.2 Definitions - Personal Injury, Factory, Manufacturing Process, Wages, Partial and Permanent Disablement
- 2.3 ESI Corporation, Standing Committee and Medical Benefit Council Contributions Adjudication of Dispute and Claims, Benefits

Unit 3

Factories Act 1948 (13 hrs.)

- 3.1 Definitions
- 3.2 Authorities under the Factories Act
- 3.3 Provisions relating to Health, Safety and Welfare of Employees
- 3.4 Penalties and Procedure

Unit 4

4.1 Payment of Gratuity Act 1972 (15 hrs.)

- 4.1.1 Applicability and Non - Applicability of the Act
- 4.1.2 Definitions- Employee, Employer, Continuous Service
- 4.1.3 Payment of Gratuity, Forfeiture of Gratuity
- 4.1.4 Employer's Responsibility to Determine and Pay Gratuity
- 4.1.5 Employee's Right to Recover Gratuity

4.2 Employee's Compensation Act 1923

- 4.2.1 Definitions - Dependent, Employer, Partial and Total Disablement, Workmen, Injury, Accident

4.2.2 Employer's Liability for Compensation, Amount of Compensation

Unit 5 (17 hrs.)

5.1 The Payment of Bonus Act 1965

- 5.1.1 Objects, Scope and Application
- 5.1.2 Calculation of Amount Payable as Bonus
- 5.1.3 Eligibility and Disqualifications for Bonus, Minimum and Maximum Bonus
- 5.1.4 Set On and Set Off of Allocable Surplus
- 5.1.5 Application of Act in the Public Sector

5.2 The Payment of Wages Act 1936

- 5.2.1 Objects, Application and Responsibility for Payment of Wages
- 5.1.2 Fixation of Wage Periods, Time-Limits
- 5.1.3 Deduction From Wages
- 5.1.4 Remedies Available to Worker

BOOK FOR STUDY

Sharma, J.P. *Industrial Laws*. New Delhi: Ane Books.

BOOKS FOR REFERENCE

Kumar, H.L. *Digest of Labour Cases*. New Delhi: Universal Law.

Malik, K.L. *Industrial Laws and Labour Laws*. Lucknow: Eastern Book.

Sharma, J.P. *Simplified Approach to Labour Laws*. New Delhi: Bharat Law House.

Srivastava, S.C. *Industrial Relations & Labour Laws*. Vikas.

JOURNALS

Indian labour journal

International Society for Labor Law and Social Security

WEB RESOURCES

www.labour.nic.in

www.labour.nic.in

www.dyuthi.cusat.ac.in

www.caaa.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

Quiz

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)