



St. Xavier's College – Autonomous Mumbai

Syllabus For 4th Semester Courses in **COMMERCE** (June 2016 onwards)

Contents:

Theory Syllabus for Courses:

- A.COM.4.01 - Principles of Management II
- A.COM.4.02 –Business Accounts and Finance II
- A.AC4.01 – Direct and Indirect Taxation II
- A.AC 4.01 - Investment Analysis II

S.Y. B.A.

Course:A.COM.4.01

Title: Principles of Management-II

Learning Objectives:

- 1.To prepare the students with a comprehensive introduction to effective management principles and conduct.
2. To provide students with an introduction to contemporary management concepts and skills and to encourage them to put these concepts and skills into practice.

Number of lectures: 45

UNIT 1

Organization : (15 lectures)

- a. Introduction – Concept, Importance of Organizing-Principles of Organization-Formal Organization- Informal Organization- Process of Organizing- Organization Charts- Organization Manuals. Line Organization- Functional Organization-Line & Staff Organization-Organization,
- b. Delegation of Authority, Concept of Authority, Responsibility, Objective of Delegation, Process of Delegation, Benefits of Delegation, Problems in Delegation- Centralization- Decentralization

UNIT 2

Departmentation & Span of Control: (15 lectures)

- a. Departmentation- Introduction, Definition, Factors influencing departmentation -Basis used for departmentation
- b. Span of Control Introduction – Definition- Factors affecting span of control- Graicunas theory of span of Management

UNIT 3

Control & Co-ordination: (15 lectures)

- a. Introduction-Purpose of Control-Areas of control-steps in the control process-important techniques of control. Budgets- Budgetary control –preparation of Budget-Types of Budgets
- b. Co-ordination- Definition-need & importance-Principles-Problems of Co-ordination & co-operation

List Of Recommended Reference Books

1. H.R. Bower- Social Responsibility of Businessman
2. Frances Charunilam – Business Environment – Himalaya Publishing House
3. Davis Keith – The Challenge of Business
4. Peter Drucker –The Practice of Management
5. K.M. Mittal – Social Responsibility of Business- Area and Progress
6. Pigore and Myres- Readings in Personnel Administration_McGraw Hill
7. Parag Diwan, Management Principles and Practices, Excel Book

S.Y. B.A.

Course: A.COM.4.02

Title: Business Accounts and Finance II

Learning Objectives:

The aim is to introduce the subject of Finance to the students and make them aware of the importance of Finance in the corporate world and help them understand the different Instruments available to raise the finance in Indian and international market and bring out its importance in fast changing economic world.

Number of lectures: 45

(COM 4.02)

UNIT 1(15 lectures)

Sources of Business Finance for Companies: Determinants of Capital Structure, Sources of Capital: Owned and borrowed capital, Comparative study of Sources of capital.

UNIT 2(15 lectures)

Management of Fixed Capital- meaning- importance- Sources- Determinants of Fixed Capital. Management of Working Capital- Meaning- Importance-Classification of Working Capital- Factors Affecting Working Capital Requirement- Sources of Working Capital.

UNIT 3

(15 lectures)

Raising Long Term Finance- Venture Capital - Initial Public offer- Followup Issue of Shares - Right Issue - Role of Prospectus - Underwriters-Types of Shares - Types of Debentures - Financial institutions-Ploughing Back of Profit - Public Deposits, Foreign Direct Investment- Meaning- Importance- Public Opinion on FDI

List of Recommended Reference Books:

1. Davis, Hendry A, William, Financial Management- Theory & Practice, Jaico Publishing House
2. Jain, P.K., Khan M.Y. Financial Management & Cases, Tata McGraw Hill Publishing Co.Ltd.
3. Prasanna Chandra, Financial Management, Tata McGraw Hill Publishing Co. Ltd, New Delhi
4. Bhali V.K. Financial Management & Policy- Text & Cases, Anmol Publishing House.
5. Chandra Prasanna, Financial Management: Theory & Practice, Tata McGraw Hill.
6. Khan M. Y., Financial Management: Text, Problems & Cases, Tata McGraw Hill.
7. Kishor Ravi M., Financial Management - Problems & Solutions, Taxmann Publications.
8. Pandey IM Chandra, Financial Management, Vikas Publishing House
9. Srivastava RM, Financial Management & Policy, Himalaya Publishing House
10. Van Hornes James C., Financial Management & Policy, PHI.

S.Y. B.A.

Course:A.A.C.4.01

Title: Direct and Indirect Taxation II

Learning Objectives: To help students understand the basic aspects and fundamental concepts of both direct and Indirect Taxes and to impart practical knowledge and understanding.

Number of lectures: 60

UNIT 1

(15 Lectures)

Indirect Taxes: Introduction to Indirect taxes: Features, Evolution, Revenue significance, Recent trends and Issues.

UNIT 2

(15 Lectures)

Central Excise Duty: Meaning, features, growth, types, Concessions to SSI's, Customs Duty: Definition, Basic Acts, Types, Importance, merits & demerits,

UNIT 3(15 Lectures)

Central Sales Tax: Meaning, Objectives: Definitions, incidence and levy of tax, exemption and exclusion, determination of turnover and tax payable, registration of dealer, forms under CST

VAT: Meaning, features, key terms used, Advantages and Disadvantages, Definitions & Basic concepts, input tax, output tax, input tax credit, incidence and levy of tax, determination of tax payable, MVAT.

UNIT 4

(15 Lectures)

Service Tax: Genesis' features, legal framework, Exemptions, Basic terms, Taxable service, Input service, output service, Provision related to some important services, practicing chartered accountants, business auxiliary, commercial training and coaching, courier services, other important aspects, valuation of taxable service(Inclusive of abatements), service tax & cess payable, CENVAT credit related to service tax(only basic principles), Registration and returns.

List of Recommended Reference Books

1. Singhanian, V. and Singhania, M., Students' guide to Income Tax, Taxmann
2. Lal & Vashist, Income Tax and Central Sales Tax, Pearson
3. Ahuja & Gupta, Systematic Approach to Income Tax, Bharat
4. V.S. Datey, Indirect Taxes Laws and Practice, Taxmann

S.Y. B.A.

Course: A. AC.4.01

Title: Investment Analysis II

Learning Objectives:

The aim is introduce the subject of Investment Analysis to the students and make them aware of the different investment opportunities available in Indian and international market and bring out its importance in fast changing economic world.

Number of lectures: 60

UNIT 1 (15 lectures)

Portfolio Theory: Portfolio return, risk, diversification and optimal portfolio - the Single Index Model- Capital Asset Pricing Theory.

UNIT 2 (15 lectures)

Theories of Investment Analysis: Efficient Market Concept - Efficient Market Hypothesis - Random Walk Theory

UNIT 3 (15 lectures)

Fundamental Analysis: Meaning and relevance; Macroeconomic analysis - industry analysis, company analysis.

UNIT 4 (15 lectures)

Technical Analysis of the Market: Meaning, Tools of technical analysis -Principles of Technical analysis - Charts and Trend lines - Moving Averages - Advantages of Moving Averages.

List of Recommended Reference Books

1. Avadhani U.A., Investment and Securities Market in India, Himalaya Publishing House
2. Bhalla V.K. Investment Management Security Analysis & Portfolio Management, S. Chand- New Delhi.
3. Prasanna Chandra, Investment Analysis & Portfolio Management, Tata Mcgraw Hill Publishing Co. Ltd, New Delhi
4. Prasanna Chandra, Financial Management, Tata Mcgraw Hill Publishing Co. Ltd, New Delhi
5. Hirschey, M. (2001), Investment Theory and Applications, Hircourt College Publisher, USA