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)

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
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

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:
Publishing House
Co.Ltd.
Publications.
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. Singhania, V. and Singhavia, 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 to introduce the subject of Investment Analysis to the students and make them aware of the different investment opportunities available in Indian and international markets and bring out its importance in a fast-changing economic world.

Number of lectures: 60

UNIT 1 (15 lectures)

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)

List of Recommended Reference Books