



STELLA MARIS COLLEGE
(AUTONOMOUS), CHENNAI - INDIA

B.Com. DEGREE
BANKING, FINANCE AND ENTREPRENEURSHIP
(CHOICE BASED CREDIT SYSTEM)

OUTCOME BASED EDUCATION (OBE)
LEARNING OUTCOME BASED CURRICULUM
FRAMEWORK (LOCF)

SYLLABUS
(Effective from the academic year 2023 - 2024)

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086

VISION STATEMENT

The vision of the College is to build a vibrant and inclusive learning community in a culture of excellence sustained by a sound value system that promotes responsible citizenship and effects social change.

MISSION STATEMENT

The mission of the College is to empower young women to face the challenges of life with courage and commitment, to be builders of a humane and just society, and to promote a learning community in which all, especially those from less privileged backgrounds, feel part of the collaborative high quality educational process which is value based and leads to holistic growth.

EDUCATIONAL OBJECTIVES OF THE INSTITUTION

- To offer a globally relevant curriculum and promote academic excellence, equipping graduates with a comprehensive understanding of their domain of study, leading to research and innovation
- To promote professional skill development and entrepreneurship, empowering graduates to achieve professional excellence, employability, entrepreneurship and leadership qualities
- To provide a vibrant and inclusive teaching-learning environment where graduates are imbued with a strong desire for academic growth and become lifelong learners
- To contribute towards nation building by fostering in graduates a respect for values, ethics and diversity
- To be environmentally conscious and sustainable, inspiring graduates to fulfil their social and civic responsibilities

UNDERGRADUATE PROGRAMME OUTCOMES (POS)

On successful completion of the Programme, graduates will

PO 1	demonstrate a comprehensive knowledge of the fundamental principles, theories and historical developments that form the foundation of their discipline.
PO 2	apply relevant critical/creative thinking and scientific reasoning skills to their domain knowledge.
PO 3	exhibit an ability to connect their domain knowledge with other disciplines.
PO 4	display the ability to comprehend and use English and one other language effectively for oral and written expression.
PO 5	demonstrate career readiness, entrepreneurial initiative, potential for higher education, and manifest an interest in self-directed learning.
PO 6	acquire relevant digital/technological skills, and the ability to work individually and collaboratively towards innovation and leadership.
PO 7	demonstrate social and ethical responsibility, and develop a concern for environmental issues and sustainability.
PO 8	display self-awareness, attitudes of inclusivity, and effectively engage in a multicultural society with respect for democracy, peace and diversity.

STELLA MARIS COLLEGE (AUTONOMOUS) CHENNAI, CHENNAI – 600 086

DEPARTMENT OF COMMERCE – SHIFT II

**BACHELOR OF COMMERCE – BANKING, FINANCE AND
ENTREPRENEURSHIP**

PROGRAMME DESCRIPTION

The B.Com. Degree programme on Banking, Finance & Entrepreneurship has been initiated by Stella Maris College in keeping with the need to have well trained personnel with requisite skills and competency to take up careers in the banking and financial services industry and to establish a business of their own. The programme aims towards building a foundation in banking and finance and creates an independent entrepreneurial thinking in students. The programme provides an overview of the business environment and the skills required to be a trained finance professional and an entrepreneur. This programme also complements students with the family business background assisting them in understanding the business operations and growth opportunities. This is a skill development programme with scope for being industry ready and for establishing a new venture.

VISION OF THE DEPARTMENT

In consistent with the vision of the College, we are in pursuit of excellence in Commerce, by providing a vibrant and innovative Centre of Learning for the students to realize their potential and facilitate them to become business leaders and entrepreneurs with essential virtues of 'Truth and Charity' thereby upholding the motto of the College.

MISSION OF THE DEPARTMENT

Our mission is to excel as a transformational leader in Commerce, by equipping the students with sound theoretical knowledge and application skills to surge ahead in their career, adequately moulding them to meet the challenges of the emerging "Knowledge Society" besides inculcating humane values in them for the well-being of the society

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086

PROGRAMME SPECIFIC OUTCOMES (PSOs)

On successful completion of the B.Com. in Banking, Finance and Entrepreneurship, the students will be able to

PSO 1	demonstrate an understanding of the concepts, methods and standards in business
PSO 2	comprehend the financial requirements of business ventures and underlying financial risks
PSO 3	assess and evaluate suitable skills in information technology, problem- solving and critical thinking to analyse and address issues relating to business
PSO 4	appreciate the significance of ethics in business and identify unethical practices
PSO 5	adopt appropriate business practices in evaluating and improving sustainability in business environment

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086

DISTRIBUTION OF CREDITS AND HOURS

B.Com. Banking, Finance and Entrepreneurship 2023 - 2024 Shift II

COURSES	I		II		III		IV		V		VI		Total Credits	Total Hours
	C	H	C	H	C	H	C	H	C	H	C	H		
Part - I														
Language	3	4	3	4									6	8
Part - II														
English	3	4	3	4									6	8
												Total	12	16
Part - III	4	5	4	5	4	5	4	5	4	5	3	4	23	29
Major Core	3	4	3	4	3	4	3	4	4	5	3	4	19	25
					3	4	3	4	3	4	4	5	13	17
					3	4	3	4	3	4	4	5	13	17
			2				2						4	0
Allied Core	5	5	5	5	5	5	5	5					20	20
Major Elective							5	5			5	5	10	10
Int. Dis. Core									5	6			5	6
												Total	107	124
Part - IV														
GE / Tamil			2	2	2	2			2	2	2	2	8	8
Value Education	2	2			2	2							4	4
Soft Skills (dept.)	3	3	3	3									6	6
Soft Skills (EL)			3	3									3	3
Soft Skills (VE)											3	3	3	3
Environmental Studies	2	2											2	2
												Total	26	26
Part - V														
STP	1		1										2	0
SAP / SL									2	2			2	2
Remedial / Library						2		2		1		1	0	6
Mentoring		1				2		1		1		1	0	6
												Total	4	14
Total	26	30	29	30	22	30	25	30	23	30	24	30	149	180

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI 600 086

B.Com. Banking, Finance and Entrepreneurship DEGREE PROGRAMME

COURSES OF STUDY

(Effective from the Academic Year 2023-2024)

CHOICE BASED CREDIT SYSTEM

C-Credit, L-Lecture Hours, T-Tutorial Hours, P- Practical Hours, Ex-Exam Hours, CA- Continuous Assessment Marks, ES-End Semester Marks, M-Maximum Marks									
Subject Code	Title of Course	C	L	T	P	Ex	CA	ES	M
SEMESTER-I									
23BF/MC/FA14	Financial Accounting	4	4	1	0	3	50	50	100
23BF/MC/BF13	Banking Functions and Services	3	3	1	0	3	50	50	100
23BF/AC/ME15	Monetary Economics	5	5	0	0	3	50	50	100
23BF/GC/ES12	Environmental Studies	2	2	0	0	-	50	-	100
23BF/SS/PS13	Life Skills: Personal and Social	3	3	0	0	-	50	-	100
CD / ET / SC	Value Education								
SEMESTER-II									
23BF/MC/CM24	Cost Management	4	4	1	0	3	50	50	100
23BF/MC/LB23	Legal and Regulatory Aspects of Banking	3	3	1	0	3	50	50	100
23BF/MC/IN22	Internship	2							
23BF/AC/SF25	Strategic Financial Planning	5	5	0	0	3	50	50	100
23BF/SS/HC13	Life Skills: Health, Energy and Computer Basics	3	3	0	0	-	50	-	100
23EL/SS/PD13	Life Skills: Personality Development	3	3	0	0	-	50	-	100
	General Elective I / Basic Tamil I								
SEMESTER-III									
23BF/MC/CR34	Corporate Financial Reporting	4	4	1	0	3	50	50	100
23BF/MC/RC33	Retail and Corporate Banking	3	3	1	0	3	50	50	100
23BF/MC/MP33	Management Principles and Applications	3	3	1	0	3	50	50	100
23BF/MC/EE33	Entrepreneurship Ecosystem	3	3	1	0	3	50	50	100
23BF/AC/SE35	Strategic Edge Analysis	5	5	0	0	3	50	50	100
	General Elective II / Basic Tamil II								
CD / ET / SC	Value Education								
SEMESTER-IV									
23BF/MC/FM44	Financial Management	4	4	1	0	3	50	50	100
23BF/MC/HC43	Human Capital Management	3	3	1	0	3	50	50	100
23BF/MC/AD43	Accounting for Decision Making	3	3	1	0	3	50	50	100
23BF/MC/IF43	Indian Financial System	3	3	1	0	3	50	50	100
23BF/MC/IN42	Internship	2							
23BF/AC/FA45	Financial Analysis using Computers Practical	5	1	0	4	3	50	50	100
	Major Elective I								
SEMESTER-V									
23BF/MC/BL54	Business Law	4	4	1	0	3	50	50	100
23BF/MC/CF54	Corporate Finance	4	4	1	0	3	50	50	100
23BF/MC/CG53	Corporate Governance and Ethics	3	3	1	0	3	50	50	100
23BF/MC/LE53	Legal Aspects of Entrepreneurship	3	3	1	0	3	50	50	100

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B.Com. Banking, Finance and Entrepreneurship DEGREE PROGRAMME

COURSES OF STUDY

(Effective from the Academic Year 2023-2024)

CHOICE BASED CREDIT SYSTEM

C-Credit, L-Lecture Hours, T-Tutorial Hours, P- Practical Hours, Ex-Exam Hours, CA- Continuous Assessment Marks, ES-End Semester Marks, M-Maximum Marks									
Subject Code	Title of Course	C	L	T	P	Ex	CA	ES	M
Interdisciplinary Core (BFE and CO) to students of BFE and CO									
23ID/IC/DI55	Design Thinking and Innovation for Entrepreneurs	5	5	1	0	3	50	50	100
	General Elective III								
	SAP/SL								
SEMESTER-VI									
23BF/MC/CL63	Corporate Law	3	3	1	0	3	50	50	100
23BF/MC/MA63	Marketing and Advertising	3	3	1	0	3	50	50	100
23BF/MC/TN64	Taxation	4	4	1	0	3	50	50	100
23BF/MC/CA64	Corporate Accounting	4	4	1	0	3	50	50	100
23VE/SS/HL63	Life Skills:An Approach to a Holistic Way of Life	3	3	0	0	-	50	-	100
	General Elective IV								
	Major Elective II								
Major Electives									
23BF/ME/SE45	Social Entrepreneurship	5	5	0	0	3	50	50	100
23BF/ME/SP45	Security Analysis and Portfolio Management	5	5	0	0	3	50	50	100
23BF/ME/CR45	Customer Relationship Management	5	5	0	0	3	50	50	100
23BF/ME/TB45	Technology in Banking and Finance	5	5	0	0	3	50	50	100
23BF/ME/DC45	Digital Communication in the Corporate World	5	5	0	0	3	50	50	100
General Electives									
23BF/GE/DM22	Digital Marketing	2	2	0	0	-	50	-	100
23BF/GE/PP22	Personal Financial Planning	2	2	0	0	-	50	-	100
23BF/GE/RI22	Right to Information Act	2	2	0	0	-	50	-	100
23BF/GE/SF22	Seed Finance	2	2	0	0	-	50	-	100
The Department will offer one Social Awareness Course									
Social Awareness Courses									
23BF/SA/RD52	Rights of Differently Abled	2	2	0	0	-	50	-	100
23BF/SA/CR52	Child Rights	2	2	0	0	-	50	-	100
23BF/SA/CA52	Civic Awareness	2	2	0	0	-	50	-	100
23BF/SA/HW52	Health and Wellbeing	2	2	0	0	-	50	-	100
23BF/SA/MH52	Mental Health	2	2	0	0	-	50	-	100
23BF/SA/RR52	Rural Realities	2	2	0	0	-	50	-	100
23BF/SA/SE52	Social and Economic Issues	2	2	0	0	-	50	-	100
23BF/SA/UR52	Urban Realities	2	2	0	0	-	50	-	100
23BF/SA/SZ52	Care of Senior Citizens	2	2	0	0	-	50	-	100
Independent Elective									
23BF/UI/FB23	Family Business Management	3	0	0	0	3	-	100	100

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600086

B.Com. DEGREE: BANKING, FINANCE & ENTREPRENEURSHIP

SYLLABUS

(Effective from the Academic Year 2023-2024)

FINANCIAL ACCOUNTING

CODE: 23BF/MC/FA14

CREDITS: 4

L T P: 4 1 0

TOTAL TEACHING HOURS: 65

OBJECTIVES OF THE COURSE

- To provide students the conceptual knowledge about the accounting standards in the preparation of financial statements
- To enable students to understand the significance of bank reconciliation statements
- To familiarise students with adjustments relating to the preparation of financial statements and to prepare final accounts
- To acquaint students with the professional standards in financial accounting
- To expose students to the methods of accounting for non-trading concerns, branches and departments

COURSE LEARNING OUTCOMES

On successful completion of the course, students will be able to

COs	DESCRIPTION	CL
CO1	Identify the accounting standards applicable in the preparation of financial statements	K1
CO2	Explain the financial accounting concepts	K2
CO3	Apply the principles of accounting in the preparation of financial statements	K3
CO4	Analyse and compare the process of ascertaining profit of trading and non-trading concerns	K4
CO5	Evaluate the financial performance and position of business concerns	K5
CL – Cognitive Level K1 – Remember K2 – Understand K3 – Apply K4 – Analyse K5 – Evaluate		

UNIT	CONTENT	CL	HRS	CO
1	Conceptual Framework for Preparation of Financial Statements			
	1.1 Introduction to Accounting Standards	K1-K2	3	1-2
	1.2 International Accounting Standards			
	1.3 Divergence between U.S. GAAP and IFRS	K1-K3	2	1-3
1.4 Accounting Standards in India – Objectives, Process, Accounting Standards Board	K1-K4	5	1-4	

UNIT	CONTENT	CL	HRS	CO
	1.5 Scope & Application of AS – 1, 2, 3, 4, 5, 9, 10, 26 & 29 in Preparation of Financial Statements			
2	Final Accounts of a Sole Proprietor			
	2.1 Meaning and Scope of Accounting, Accounting Concepts and Conventions	K1-K2	1	1-2
	2.2 Capital and Revenue items- Receipts and Expenditure	K1-K3	2	1-3
	2.3 Preparation of Trial Balance, Rectification of Errors	K1-K5	12	1-5
	2.4 Preparation of Final Account			
	2.4.1 Closing Entries and Adjustments Entries Adjustments - Loss of Stock by Accident or Fire, Manager's Commission on Net Profit before and after Commission, Works Manager and General Manager Commission, writing off of Deferred Revenue Expenditure, Goods sent on Sale or Return Basis, Asset Disposal and Exchange, Distribution of samples, Advance Income Tax			
3	3.1 Bank Reconciliation			
	3.1.1 Meaning and Significance of BRS	K1-K2	2	1-2
	3.1.2 Reasons for difference between cash book and pass book			
	3.1.3 Preparation of Bank Reconciliation Statement	K1-K4	3	1-4
	3.2 Depreciation Accounting			
	3.2.1 Meaning, Objectives and Causes	K1-K2	1	1-2
	3.2.2 Methods - Straight Line Method and Written Down Value Method and Sum of Years' Digits Method	K1-K4	5	1-4
	3.2.3 Change of Method (Straight line Method to Written Down Value and vice versa) and Disposal of an Asset	K1-K5	4	1-5
4	Accounting for Non-Trading Organisations			
	4.1 Preparation of Receipts and Payment Account	K1-K4	7	1-4
	4.2 Preparation of Income and Expenditure Account and Balance Sheet			
	4.3 Conversion of Receipts and Payments Account into Income and Expenditure Account	K1-K5	3	1-5
5	Branch Accounts and Departmental Accounts			
	5.1 Branch Accounts			
	5.1.1 Meaning, Objectives and Types of Branches – Dependent Branches and Independent Branches	K1-K2	1	1-2

UNIT	CONTENT	CL	HRS	CO
	5.1.2 Accounting for Dependent Branches- Debtors System (Cost Price Method and Invoice Price Method), Stock and Debtors System (Cost Price Method and Invoice Price Method)	K1-K5	6	1-5
	5.1.3 Accounting for Independent Branches – Accounting Treatment, Reconciliation of Transit items, Incorporation of Branch Trial Balance in Head office Books			
	5.2 Departmental Accounts			
	5.2.1 Meaning, Need and Advantages of Departmental Accounting	K1-K2	1	1-2
	5.2.2 Departmentalization of Expenses – Direct and Indirect Expenses- Basis of Allocation of Indirect Expenses	K1-K3	3	1-3
	5.2.3 Inter-departmental transfers- At Cost Price, Selling price	K1-K5	4	1-5
	5.2.4 Preparation of Departmental Trading Account and Balance Sheet			

BOOKS FOR STUDY

Reddy, T. S., and Murthy, A., *Financial Accounting*, Chennai: Margham Publications, 2023
V.K.Gupta & R.L.Gupta, *Financial Accounting*, New Delhi: Sultan Chand & Sons, 2016

BOOKS FOR REFERENCE

Maheswari, S.N., *Financial Accounting*, New Deelhi: Sultan Chand & Sons, 2022
K L Narang, and S P Jain, *Financial Accounting*, New Delhi: Kalyani Publishers, 2018
Maheswari, S.N., Suneel K Maheswari, *Financial Accounting*, New Delhi: Vikas Publishing House, 2018
Shukla MC, Grewal, *Advanced Accounts*, New Delhi: S.Chand & Co., 2016
Grewal, T., and Gupta, S., *Introduction to Accountancy*, New Delhi: S.Chand Publishing, 2016

JOURNALS

Journal of the Institute of Chartered Accountants of India
Journal of Finance – Sage
Journal of Accounting and Economics
Journal of Accounting Review

WEB RESOURCES

www.icaai.org
www.cfainstitute.org
www.accounting.com

PATTERN OF ASSESSMENT

Continuous Assessment Test: Total Marks: 50 Duration: 90 minutes

Section	Knowledge Level	Marks	Pattern
A	K1	10	3X2 = 6 (No Choice - 1 theory and 2 Problem)
B	K2	10	2X5 =10 (out of 3 Questions -1 Theory and 2 problems)
C	K3, K4	20	2X10 =20 (internal choice for one K3 questions and one K4 question- Only Problems)
D	K5	10	1×14 = 14 (out of 2 questions - Only Problems)

Other Components: Total Marks: 50

Seminars / Quiz / Problem Solving / Assignment / Case Study / Mini Project

End-Semester Examination: Total Marks: 100 Duration: 3 hours

Section	Knowledge Level	Marks	Pattern
A	K1	10	5X 2 = 10 (No Choice -3 problems and 2 theory)
B	K2	20	4 × 5 = 20 (out of 6 questions - 5 Problems and 1 theory)
C	K3,K4	40	4 × 10 = 40 (internal choice between two K3 questions and two K4 questions – Only Problems)
D	K5	30	2 × 15 = 30 (out of 3 questions - only Problems)

**Mapping of Course Outcomes (COs)
to Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)**

Semester	Subject Code: 23BF/MC/FA14												
I	Course Title: FINANCIAL ACCOUNTING												
Course Outcomes (COs)	Programme Outcomes (POs)								Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	3	3	-	3	2	2	2	3	3	3	2	2
CO 2	3	3	3	1	3	-	-	-	3	3	3	-	-
CO 3	3	3	3	-	3	-	1	-	3	3	3	1	-
CO 4	3	3	3	-	3	1	1	1	3	3	3	-	-
CO 5	3	3	3	3	2	1	2	2	3	3	3	1	1

High Correlation: 3

Moderate Correlation: 2

Low Correlation: 1

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600086

B.Com. DEGREE: BANKING, FINANCE & ENTREPRENEURSHIP

SYLLABUS

(Effective from the Academic Year 2023-2024)

BANKING FUNCTIONS AND SERVICES

CODE: 23BF/MC/BF13

CREDITS: 3

L T P: 3 1 0

TOTAL TEACHING HOURS: 52

OBJECTIVES OF THE COURSE

- To provide a comprehensive understanding of the banking system
- To enable students to understand the functions and services of banks
- To expose students to the latest developments in Banking Services
- To acquaint students with the banking operations and procedures
- To familiarise students with the different types of banks and its functions

COURSE LEARNING OUTCOMES

On successful completion of the course, students will be able to

COs	DESCRIPTION	CL
CO1	Describe the Indian banking system and its role in economic development	K1
CO2	Discuss the functions of various types of banks, banking products and services	K2
CO3	Relate the different financial scenarios and recommend suitable banking products based on customer needs.	K3
CO4	Analyse the effectiveness of banking strategies in customer relationship	K4
CO5	Recommend banking products and services to meet the evolving needs of customers	K5
CL – Cognitive Level K1 – Remember K2 – Understand K3 – Apply K4 – Analyse K5 – Evaluate		

UNIT	CONTENT	CL	HRS	CO
1	Introduction to Banking	K1-K2	4	1-2
	1.1 Meaning, Definition and Significance of Banking System			
	1.2 Structure of Indian Banking System	K1-K5	2	1-5
	1.3 Role of Banks in Economic Development			
1.4 Types of Banks – Central Banks, Co-operative Banks, Commercial Banks, Regional Rural Banks, Local Area Banks, Specialized Banks, Small Finance Banks and Payment Banks	K1-K4	4	1-4	

UNIT	CONTENT	CL	HRS	CO
2	Banker – Customer Relationship			
	2.1 Meaning and Definition of Banker and Customer	K1-K2	2	1-2
	2.2 Special Types of Customers	K1-K5	4	1-5
	2.3 Relationship between Banker and Customer – Debtor-Creditor, Trustee Beneficiary, Licensor-Licensee, Agent Principal	K1-K3	3	1-3
	2.4 Banking Ombudsman Scheme – Powers & Procedure for Redressal of Grievance	K1-K5	3	1-5
3	Depository Functions			
	3.1 CASA – Opening and Closing of Bank Accounts, Documents relating to Banking Transactions	K1-K5	10	1-5
	3.2 Fixed & Recurring Deposits - FDR			
3.3 KYC Norms				
4	Lending Functions			
	4.1 Short Term Loans - Types and Procedure in Operation	K1-K5	10	1-5
	4.2 Long Term Loans – Types, Procedure, Documents and Repayment			
4.3 Bank Rates - Repo Rate, Reverse Repo Rate, Statutory Liquidity Ratio, Cash Reserve Ratio, Negative Interest Rate				
5	Banking Services			
	5.1 E-Banking – Meaning, Importance, Merits and Demerits	K1-K2	2	1-2
	5.2 Internet Banking, Mobile Banking, Tele-Banking and Retail Banking	K1-K5	8	1-5
	5.3 Service Channels - Debit card, Credit card, ATM Card, POS, Kiosk, Digital Wallet and Smart card			
	5.4 Electronic Payment System – Electronic Clearing Service and Electronic Fund Transfer – NEFT, RTGS, IMPS			
5.5 Green Banking				

BOOKS FOR STUDY

Gordon, E., & Natarajan, K., *Banking Theory, Law and Practice*, New Delhi: Himalaya Publishing House, 2022

Varshney P.N. Sundharam K.P.M., *Banking Theory Law & Practice*, Sultan Chand and sons New Delhi, Edition 2019

BOOKS FOR REFERENCE

E.Jeevanandham C, *Banking Theory, Law and Practice*, Trichy: Learntech Press, 2022

T R Jain, Mukesh Trehan, Ranju Trehan, *Indian Financial System*, New Delhi V.K. Publications, 2022

Indian and Institute of Banking & Finance (IIBF), *Digital Banking*, Chennai: Taxmann, 2019

Machiraju, H., *Indian Financial System*, New Delhi: Vikas Publication, 2019

Dr.Guruswamy S, *Banking Theory, Law and Practice*, Chennai: Vijay Nicole Imprints Pvt. Ltd, 2017

JOURNALS

Asian Journal of Research in Banking and Finance
Journal of Banking, Information Technology and
Management
Journal of Bank Management
Journal of Internet Banking and Commerce

WEB RESOURCES

www.icsi.edu
www.toppr.com
www.rbi.org.in

PATTERN OF ASSESSMENT

Continuous Assessment Test: Total Marks: 50 Duration: 90 Minutes

Section	Knowledge Level	Marks	Pattern
A	K1	10	3X2 = 6 (No Choice-50 words)
B	K2	10	2X5 =10 (out of 3 Questions-150 words)
C	K3, K4	20	2X10 =20 (internal choice for one K3 questions and one K4 question-500 words)
D	K5	10	1×14 = 14 (out of 2 questions-1000 words)

Other Components: Total Marks: 50

Seminars / Quiz / Problem Solving / Assignment / Case Study / Mini Project

End-Semester Examination: Total Marks: 100 Duration: 3 hours

Section	Knowledge Level	Marks	Pattern
A	K1	10	5X 2 = 10 (No Choice-50 words)
B	K2	20	4 × 5 = 20 (out of 6 questions-150 words)
C	K3,K4	40	4 × 10 = 40 (internal choice between two K3 questions and two K4 questions-500 words)
D	K5	30	2 × 15 = 30 (out of 3 questions-1000 words)

**Mapping of Course Outcomes (COs)
to Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)**

Semester	Subject Code: 23BF/MC/BF13												
I	Course Title: BANKING FUNCTIONS AND SERVICES												
Course Outcomes (COs)	Programme Outcomes (POs)								Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	3	3	-	-	2	2	2	3	-	3	2	2
CO 2	3	3	3	1	3	3	1	1	3	3	3	1	1
CO 3	3	3	3	-	2	3	2	2	3	3	3	2	3
CO 4	3	3	3	3	2	3	3	3	3	3	3	3	2
CO 5	3	3	3	3	3	3	3	3	3	3	3	3	3

High Correlation: 3

Moderate Correlation: 2

Low Correlation: 1

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B.Com. DEGREE: BANKING, FINANCE & ENTREPRENEURSHIP

SYLLABUS

(Effective from the Academic Year 2023-2024)

MONETARY ECONOMICS

CODE: 23BF/AC/ME15

CREDITS: 5

L T P: 5 0 0

TOTAL TEACHING HOURS:65

OBJECTIVES OF THE COURSE

- To provide a comprehensive knowledge on monetary theory and practice
- To expose students to the monetary system in India
- To acquaint students with the monetary policy and the Foreign Exchange market
- To familiarize students with the types of exchange rates
- To provide an overview on inflation and its causes and effects

COURSE LEARNING OUTCOMES

On successful completion of the course the students will be able to

COs	DESCRIPTION	CL
CO1	Describe the effects of monetary systems including regulation of money and associated financial institutions	K1
CO2	Discuss the functions of money and its global impact	K2
CO3	Relate the influence of monetary policies on banking functions	K3
CO4	Analyse the impact of inflation and trade cycle	K4
CO5	Critique the different monetary policy strategies	K5

CL – Cognitive Level
K1 – Remember | K2 – Understand | K3 – Apply | K4 – Analyse | K5 – Evaluate | K6 – Create

UNIT	CONTENT	CL	HRS	CO
1	Introduction to Money			
	1.1 Evolution, Role of Money and Kinds of Money	K1-K2	5	1-2
	1.2 Functions of Money-Primary, Secondary and Contingent Functions			
	1.3 Paper currency system and Note Issue system in India	K1-K4	4	1-4
1.4 Role of money in modern economy	K1-K5	3	1-5	
2	Demand and Supply of Money			
	2.1 Factors determining demand for money	K1-K3	3	1-3
	2.2 Determinants of Money Supply – Monetary Aggregates	K1-K5	4	1-5
	2.3 Classical Theory of Money- Transaction Approach and Cash Balance Approach	K1-K2	6	1-2
2.4 Keynesian Theory of Demand for Money				

UNIT	CONTENT	CL	HRS	CO
3	Central and Commercial Banks			
	3.1 Commercial Banks- Functions and Nationalization of Banks	K1-K2	4	1-2
	3.2 Credit Creation	K1-K4	3	1-4
	3.3 Central Bank – Objectives, Functions and Role	K1-K3	4	1-3
	3.4 Instrument of Credit Control- General and Selective	K1-K5	4	1-5
4	Monetary Policy and Inflation			
	4.1 Monetary Policy- Objectives, Targets and Indicators	K1-K2	3	1-2
	4.2 Monetary Policy in India- Pre and Post Liberalisation Period	K1-K5	12	1-5
	4.3 Inflation an Overview- Types, Causes and Effects			
4.4 Inflation Targeting				
5	Foreign Exchange			
	5.1 Foreign Exchange- Concept, Meaning and Demand and Supply	K1-K2	2	1-2
	5.2 Types of Exchange Rates- Fixed and Flexible Exchange Rate	K1-K5	8	1-5
	5.3 Determination of Exchange Rates- Demand and Supply Theory and Purchasing power parity Theory			
5.4 Exchange Control- Objectives and Methods				

BOOKS FOR STUDY

Mithani DM, *Money, Banking, International Trade and Finance*, New Delhi: Himalaya Publishing House, 2022

M.L. Seth, *Monetary Economics*, Agra: Lakshmi Narain Agarwal, 2020

R.R. Paul, *Monetary Economics*, New Delhi: Kalyani Publishers, 2015

BOOKS FOR REFERENCE

Jhingan ML, *Monetary Economics*, New Delhi: Vrinda Publications, 2012

S.B.Gupta, *Monetary Economics: Institutions, Theory and Policy*, New Delhi: S.Chand & Company, 2010

Sundharam K.P.M, *Money Banking and International Trade*, Sultan Chand & Sons, 2010

Ghosh, B.N. and Ghosh. Rama, *Fundamentals of Monetary Economics*, Mumbai: Himalaya Publishing House, 2007

Paul, R.R. *Monetary Economics*, New Delhi: Kalyani Publishers, 2005

H.L. Ahuja, *Economic Environment of Business*, New Delhi: S. Chand & Sons, 2005

Sethi,T.T., *Monetary Economics*, New Delhi: Sultan Chand & Sons, 2003.

JOURNALS

Journals for Business Economics

Business and Economics Journal-OMICS International

WEB RESOURCES

www.khanacademy.org

www.investopedia.com

www.indiastat.com

PATTERN OF ASSESSMENT

Continuous Assessment Test: Total Marks: 50 Duration: 90 Minutes

Section	Knowledge Level	Marks	Pattern
A	K1	10	3X2 = 6 (No Choice-50 words)
B	K2	10	2X5 =10 (out of 3 Questions-150 words)
C	K3, K4	20	2X10 =20 (internal choice for one K3 questions and one K4 question-500 words)
D	K5	10	1×14 = 14 (out of 2 questions-1000 words)

Other Components: Total Marks: 50

Seminars / Quiz / Problem Solving / Assignment / Case Study / Mini Project

End-Semester Examination: Total Marks: 100 Duration: 3 hours

Section	Knowledge Level	Marks	Pattern
A	K1	10	5X 2 = 10 (No Choice-50 words)
B	K2	20	4 × 5 = 20 (out of 6 questions-150 words)
C	K3,K4	40	4 × 10 = 40 (internal choice between two K3 questions and two K4 questions-500 words)
D	K5	30	2 × 15 = 30 (out of 3 questions-1000 words)

**Mapping of Course Outcomes (COs)
to Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)**

Semester	Subject Code: 23BF/AC/ME15												
I	Course Title: MONETARY ECONOMICS												
Course Outcomes (COs)	Programme Outcomes (POs)								Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	3	3	1	1	-	1	3	3	-	1	1	1
CO 2	3	3	3	1	1	1	2	3	3	-	3	2	2
CO 3	3	3	3	-	2	1	3	3	3	1	3	2	2
CO 4	3	3	3	1	2	3	2	2	3	3	3	2	2
CO 5	3	3	3	3	2	1	3	3	3	2	3	2	2

High Correlation: 3

Moderate Correlation: 2

Low Correlation: 1

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086

**General Core Course Offered to students of
B.A. / B.Sc. / B.Com. / B.B.A./ B.C.A/B.S.W. Degree Programme**

SYLLABUS

(Effective from the academic year 2023-2024)

ENVIRONMENTAL STUDIES

CODE:23BF/GC/ES12

CREDITS:2

L T P:2 0 0

TOTAL TEACHING HOURS:26

OBJECTIVES OF THE COURSE

- To help students to gain the fundamental knowledge of the environment
- To create in students an awareness of current environmental issues
- To inculcate in students an eco-sensitive, eco-conscious and eco-friendly attitude

COURSE LEARNING OUTCOMES

On successful completion of this course, students will be able to

- Articulate the interdisciplinary context of environmental issues
- Adopt sustainable alternatives that integrate science, humanities and social perspectives
- Appreciate the importance of biodiversity and a balanced ecosystem
- Calculate one's carbon footprint

Unit 1 (10 Hours)

- 1.1 Introduction: The multidisciplinary nature of environmental studies;
Environmental Ethics-Role of the Individual in protecting the environment
- 1.2 Natural Resources: renewable (forests and water)and non-renewable (minerals)-
energy resources: renewable and non-renewable sources, impact of over-
exploitation
- 1.3 Ecosystems: terrestrial (forest, grassland and desert) and aquatic (ponds, oceans
and estuaries); structure and function
- 1.4 Biodiversity: India as a mega-diversity nation; threats to biodiversity; *in-situ* and
ex-situ conservation of biodiversity
- 1.5 Solid Waste Management, Source Segregation and Rain Water Harvesting

Unit 2 (10 Hours)

- 2.1 Environmental Pollution: Air, Water, Noise and Plastic Pollution: causes, effects
and control measures -Impact of over-population on pollution and health –
carbon footprint
- 2.2 The Environmental Dimension of Sustainable Development: The United Nations
Sustainable Development Goals of the 2030 Agenda

- 2.3 Climate Change and Environmental Disasters: Natural Disasters: floods, earthquakes, cyclones, tsunamis and landslides; man-made disasters: Bhopal Gas Tragedy and Chernobyl Nuclear Disaster
- 2.4 Environmental Movements: Chipko, Silent Valley and Narmada Bachao Andolan International Agreements: Montreal Protocol, Kyoto Protocol and Climate Change Conferences
- 2.5 An Overview of Environmental Laws in India: Environmental (Protection) Act 1986, Biological Act, 2002, National Green Tribunal Act, 2010, Coastal Regulation Zone Notification, 2011

Unit 3 (6 Hours)

- 3.1 A study of the eco-friendly initiatives on campus
- 3.2 A critical review of an environmental documentary film
- 3.3 Ecofeminism and the contributions of Indian Women Environmentalists
- 3.4 The highlights of Environmental Encyclical-*Laudato si*-On Care for our Common Home
- 3.5 Environmental Calendar

BOOK FOR STUDY

Bharucha, Erach. *Textbook of Environmental Studies for Undergraduate Courses*, (2nd ed.) Universities Press, 2013.

BOOKS FOR REFERENCE

Bhattacharya, K.S. Arunima Sharma, *Comprehensive Environmental Studies* Narosa Publishing House Pvt.. Ltd., New Delhi, 2015.

Saha, T.K., *Ecology and Environmental Biology* Books and Allied (P) Ltd., Kolkata 2016.

Sharma, J.P. *Environmental Studies (for undergraduate classes)* 3rd edition, University Science Press, 2016.

JOURNALS

Journal of Environmental Studies and Sciences

Journal of Environmental Studies

WEB RESOURCES

www.enn.com

www.nationalgeographic.com

PATTERN OF ASSESSMENT

Continuous Assessment Test: Total Marks: 25 Duration: 60 minutes

Section A-10 x 1 = 10 Marks (All questions to be answered) Multiple Choice Questions

Section B - 3 x 5 = 15 Marks (3 out of 6 to be answered in 150 words each)

Other Component: Total Marks: 25

Any **one** of the following for 25 marks

Quiz/Scrap Book/Assignment / Poster Making/Case Study/Project/Survey/Model-Making

No End Semester Examination

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086

**Soft Skills Course Offered to students of
B.A. / B.Sc. / B.Com. / B.B.A./ B.C.A/B.S.W. Degree Programme**

SYLLABUS

(Effective from the academic year 2023 - 2024)

LIFE SKILLS: PERSONAL AND SOCIAL

CODE:23BF/SS/PS13

CREDITS: 3

L T P: 3 0 0

TOTAL TEACHING HOURS: 39

OBJECTIVES OF THE COURSE

- To enable students to understand the working of Indian Governance and laws
- To empower students as citizens by teaching them how to use the RTI, the PIL and the FIR
- To provide students an insight into the strengths and virtues essential to improve wellbeing
- To bring about awareness of societal dynamics
- To create awareness, impart knowledge and hone skills necessary to make sound financial decisions

COURSE LEARNING OUTCOMES

On successful completion of this course, students will be able to

- demonstrate knowledge of the working of the government
- file RTIs, PILs and FIRs
- improve their quality of life
- exhibit social consciousness
- exhibit prudent behaviour in managing personal finance

Unit 1 (13 Hours)

Legal Literacy

- 1.1 Structure of Government- Central and State, Urban and Rural
- 1.2 Laws pertaining to Women (CEDAW) and Children (POCSO)
- 1.3 Right to Information Act 2005, drafting and filing an RTI
- 1.4 Introduction to PIL, Landmark PIL cases -Vishaka Vs. State of Rajasthan, Hussainara Khatoon Vs. State of Bihar, MC Mehta Vs. Union of India
- 1.5 Importance of FIR and lodging an FIR

Unit 2 (13 Hours)

2.1 Understanding Self

- 2.1.1 Psychological wellbeing - meaning, components and barriers
- 2.1.2 Gratitude- meaning, nature and expression
- 2.1.3 Resilience- meaning, nature, benefits and simple techniques for building resilience.

2.2 Understanding Society

- 2.2.1 Concepts of class, caste, gender, disability, race, culture, religion, ethnicity, context and language
- 2.2.2 Importance of societal analysis
- 2.2.3 Social indicators of development – HDI, GDI, Poverty Index, Hunger Index
- 2.2.4 Issues and challenges for social change in India

Unit 3

(13 Hours)

Personal Financial Planning

- 3.1 Meaning, Need and Importance of Personal Financial Planning
- 3.2 Core concepts in Financial Planning – Budget, Savings and Investment
- 3.3 Converting non-essential expenditure into Savings and Investment
 - 3.3.1 Forms of Savings – Deposits, Insurance
 - 3.3.2 Types of Investments – Securities, Real Estate and Gold
- 3.4 Digital transformation in Finance
 - 3.4.1 De-Mat Account
 - 3.4.2 Net Banking and Mobile Banking

BOOKS FOR REFERENCE

Agarwal, R.C. Constitutional Development and National Movement of India. New Delhi: S. Chand, 1988.

Ahuja Ram. Social Problems in India. Rawat Publications. 3rd Edition, 2014

Allan, R. Modern Politics and Government. New York: Palgrave MacMillan, 2000.

Baumgardner, S., & Crothers, M. Positive Psychology. Chennai: Pearson. 1st Edition, 2015.

Grenville-Cleave, B. *Positive Psychology A practical Guide*. United Kingdom: Icon Books Ltd, 2012.

Pandey, J.N. Constitutional Law of India. Allahabad: Central Law Agency, 2014.

Weiner, M. The Indian Paradox. New Delhi: Sage , 1989.

PATTERN OF ASSESSMENT

Continuous Assessment:

Total Marks: 50

- Two to three Task based components
- Task based classroom activities
- Case studies
- Group discussions
- Group presentation
- Role play

No End Semester Examination

No CA test

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600086

B.Com. DEGREE: BANKING, FINANCE AND ENTREPRENEURSHIP

SYLLABUS

(Effective from the Academic Year 2023-2024)

COST MANAGEMENT

CODE: 23BF/MC/CM24

CREDITS: 4

L T P: 4 1 0

TOTAL TEACHING HOURS: 65

OBJECTIVES OF THE COURSE

- To provide an understanding on the basic concepts of cost
- To equip students with the skills required to analyse and evaluate information for cost ascertainment and control
- To expose students to the lean resource management techniques
- To enable students to compare traditional allocation of overheads with the modern cost management techniques
- To acquaint students with various techniques of cost management in business environment

COURSE LEARNING OUTCOMES

On successful completion of the course, students will be able to

COs	DESCRIPTION	CL
CO1	Prepare income statements using variable costing and absorption costing	K1
CO2	Classify material and labor cost	K2
CO3	Apply different methods of determining overhead rates and estimate the Cost of Production	K3
CO4	Examine cost data to fix pricing and to take management decisions	K4
CO5	Choose the appropriate use of joint product and by-product costing	K5
CL – Cognitive Level K1 – Remember K2 – Understand K3 – Apply K4 – Analyse K5 – Evaluate		

UNIT	CONTENT	CL	HRS	CO
1	1.1 Introduction to Cost Accounting			
	1.1.1 Scope and Objectives of Cost Accounting	K1-K2	2	1-2
	1.1.2 Classification of Costs - Cost Accounting Standards-1	K1-K3	2	1-3
	1.2 Absorption Costing			
	1.2.1 Meaning and Components of Cost Statement	K1-K4	2	1-4
	1.2.2 Computation of Total Cost and Profit	K1-K5	4	1-5
2	2.1 Material Cost – Cost Accounting Standards – 6			
	2.1.1 Computation of Material Cost	K1-K5	1	1-5

UNIT	CONTENT	CL	HRS	CO
	2.1.2 Stores Control -Techniques of Inventory Control, Economic Order Quantity, Level Setting		4	
	2.1.3 Issue Control - Stores and Material Records, Methods of Material Issue –First in First Out, Last in First Out, Average Cost- Simple and Weighted Average		4	
	2.1.4 Presentation and Disclosure in Cost Statements		2	
	2.2 Labour Cost – Cost Accounting Standards – 7			
	2.2.1 Computation of Labour Cost, Treatment of Overtime and Idle time		2	
	2.2.2 Presentation and Disclosure in Cost Statements		2	
3	Overheads – Cost Accounting Standards – 3			
	3.1 Classification of Overhead Costs	K1-K4	1	1-4
	3.2 Plant-wide vs. Departmental Overheads		2	
	3.3 Apportionment and Allocation of Overheads	K1-K5	1	1-5
	3.3.1 Primary Distribution of Overheads			
	3.3.2 Secondary Distribution of Overheads- Direct Distribution, Reciprocal and Non-Reciprocal Methods		2	
	3.4 Absorption of Overheads		2	
	3.5 Presentation and Disclosure in Cost Statements		2	
4	Costing Systems			
	4.1 Process Costing - Process Losses and Gains – Accounting Treatment of Normal and Abnormal Wastage and Abnormal Gain	K1-K5	4	1-5
	4.2 Joint and by Product Costing – Cost Accounting Standards – 19		3	
	4.3 Job Order Costing		3	
	4.4 Activity Based Cost Management - Features and Activity Analysis		3	
	4.5 Life-Cycle Costing		2	
5	Modern Cost Management Techniques			
	5.1 Lean Resources Management Techniques, Total Productive Maintenance, Throughput Accounting, Capacity Management and Analysis - Cost Accounting Standards – 2	K1-K5	7	1-5
	5.2 Business Process Improvement – Value Analysis, Value Engineering, Value Chain Analysis, Value-added Concepts, Process Analysis, Business Process Reengineering and Standardisation		8	

BOOKS FOR STUDY

Gupta MP & Gupta Ajai, *Cost and Management Accounting*, New Delhi: Sultan Chand & Sons, 2023

Jain S.P. and Narang K.L., *Advanced Cost Accounting*, New Delhi: Kalyani Publishers, 2017

BOOKS FOR REFERENCE

Arora M.N., *Cost Accounting: Principles and Practice*, New Delhi: S. Chand Publications, 2021

Maheshwari S.N., *Cost Accounting*, New Delhi: Sultan Chand & Sons, 2021

Reddy T.S and Hari Prasad Reddy Y., *Cost Accounting*, Chennai: Margham Publications, 2020

K Saxena, *Strategic Cost Management and Performance*, Sultan Chand & Sons, 2020
CMA Exam Review – Part 1, Becker Professional Education Corporation

WEB SOURCES

www.accountingformanagement.com

www.zoominfo.com

www.icmai.in

JOURNALS

Journal of Cost Accounting

Journal of Cost Management

International Cost Management Journal

PATTERN OF ASSESSMENT

Continuous Assessment Test:

Total Marks: 50

Duration: 90 minutes

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A -Not Exceeding 50 words for theory	K1 (6)	$3 \times 2 = 6$	3 K1 questions	3 K1 questions (2 theory and 1 problem)
B – Not Exceeding 150 words for theory	K2 (10)	$2 \times 5 = 10$	2 K2 questions	3 K2 questions (1 theory and 2 problem)
C	K3,K4 (20)	$2 \times 10 = 20$	1 K3 question 1 K4 question	1 K3 questions (only problems) Internal Choice 1 K4 questions (only problems) Internal Choice
D	K5(14)	$1 \times 14 = 14$	1 K5 question	2 K5 questions (Only problems)
	Total	50	8	10

Other Components: Total Marks: 50

Assignment, Open Book test, MCQ, Short Answer Test, Case Study

End Semester Examination:**Total Marks: 100****Duration: 3 Hours**

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A -Not Exceeding 50 words for theory	K1 (10)	5 x 2 = 10	5 K1 questions	5 K1 questions (2 Theory and 3 Problems)
B – Not Exceeding 150 words for theory	K2 (20)	4 x 5 = 20	4 K2 questions	6 K2 questions (one Theory and 5 Problems)
C	K3, K4 (40)	4 x 10 = 40	2 K3 questions 2 K4 questions	2 K3 questions (Only Problems) Internal Choice 2 K4 questions (Only Problems) Internal Choice
D	K5 (30)	2 x 15 = 30	2 K5 questions	3 K5 questions (Only Problems)
	Total	100	15	18

**Mapping of Course Outcomes (COs)
to Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)**

Semester	Subject Code: 23BF/MC/CM24												
II	Course Title: COST MANAGEMENT												
Course Outcomes (COs)	Programme Outcomes (POs)								Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	3	3	-	2	2	1	-	3	3	3	1	-
CO 2	3	3	3	-	2	1	-	-	3	3	3	3	2
CO 3	3	3	3	-	1	-	-	1	3	3	3	2	1
CO 4	3	3	3	3	3	3	3	3	3	3	3	2	1
CO 5	3	3	3	-	1	1	-	-	3	3	3	-	3

High Correlation: 3

Moderate Correlation: 2

Low Correlation: 1

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600086

B.Com. DEGREE: BANKING, FINANCE AND ENTREPRENEURSHIP

SYLLABUS

(Effective from the Academic Year 2023-2024)

LEGAL AND REGULATORY ASPECTS OF BANKING

CODE: 23BF/MC/LB23

CREDITS: 3

L T P: 3 1 0

TOTAL TEACHING HOURS: 52

OBJECTIVES OF THE COURSE

- To enable students to understand the basic provisions of banking laws
- To acquaint students on the roles and responsibilities of Securities and Exchange Board of India
- To expose students to the legal rights, duties and obligations arising out of banking transactions
- To familiarize students with the lending policies of banks
- To provide an understanding of the emerging dimensions in the regulatory aspects of banking

COURSE LEARNING OUTCOMES

On successful completion of the course, students will be able to

COs	DESCRIPTION	CL
CO1	Outline the legal framework of banking	K1
CO2	Explain the impact of government policy and regulations on the banking industry	K2
CO3	Identify the legal reforms in the Banking Sector	K3
CO4	Analyse the loan disbursal process followed by different Banks	K4
CO5	Evaluate the recent developments in the banking sector	K5
CL – Cognitive Level K1 – Remember K2 – Understand K3 – Apply K4 – Analyse K5 – Evaluate		

UNIT	CONTENT	CL	HRS	CO
1	Banking Regulation 1.1 Banking Regulation Act, 1949 - Definition of Banking, Licensing, opening of branches, Functions of Banks, Inspection	K1-K5	6	1-5
	1.2 Central Banking and role of RBI and their Functions		4	
2	Negotiable Instruments Act, 1881 2.1 Meaning and Characteristics of Promissory note, Bill of Exchange and Cheque	K1-K3	4	1-3
	2.2 Crossing and Endorsement of Cheques	K1-K5	3	1-5
	2.3 Payment and Collection of Cheques		3	

UNIT	CONTENT	CL	HRS	CO
3	Prevention of Money Laundering Act 2002 3.1 Salient features of the Act - Definition and Scope of Money Laundering – Survey, Search and Seizure	K1-K5	4	1-5
	3.2 Attachment - Powers to Arrest under the Act – Adjudication by the Adjudicating Authorities and Special Courts		3	
	3.3 Obligation of Banking Companies, Financial Institutions and Intermediaries		2	
	3.4 Other Obligations of Reporting Entities		1	
4	The Securitisation and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002 (SARFAESI Act) 4.1 Applicability	K1-K3	1	1-5
	4.2 Objectives, Formation and Role of the Act	K1-K4	6	1-4
	4.3 Process and Documentation	K1-K5	5	1-5
5	Loan Approval Process & Disbursement 5.1 Overview of CIBIL and Credit Score - Importance of CIBIL Score in Loan Approval Process	K1-K5	3	1-5
	5.2 CIBIL Report - Loan Rejection and Disputes		4	
	5.3 Duties and Responsibilities of Banks in Loan Disbursement		3	

BOOKS FOR STUDY

Sundaram & Varshney P N, *Banking Law & Practice*, New Delhi: Sultan Chand & Sons, 2021
Jaiswal, B., *Banking Operations Management*. New Delhi: Vikas Publication, 2020

BOOKS FOR REFERENCE

K C Shekhar & Lekshmy Shekhar, *Banking Theory and Practice*, New Delhi: Vikas Publication, 2022
Radhakrishnan, S. A., *Bank Management*, Chennai: Margham Publications, 2021
Santhanam, B., *Banking and Financial System*, Chennai: Margham Publications, 2021
Santhanam, B., *Banking Theory, Law & Practice*. Chennai: Margham Publications, 2021
K B Asthana, *The SARFAESI Act 2002 & Indian Banking System*, IP Innovative Publication Pvt. Ltd., 2021
Dr. Gurusamy S, *Banking Theory Law and Practice*, Chennai: Vijay Nicole Imprints Pvt. Ltd, 2019

WEB SOURCES

<http://www.indilaw.com/index.php>
<https://legislative.gov.in/>
<https://indiakanon.org>

JOURNALS

Journal of Banking and Finance
Indian Journal of Finance and Banking
International Journal of Banking, Accounting and Finance
Journal of Money, Credit and Banking

PATTERN OF ASSESSMENT**Continuous Assessment Test:****Total Marks: 50****Duration: 90 minutes**

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A -Not Exceeding 50 words	K1 (6)	$3 \times 2 = 6$	3 K1 questions	3 K1 questions
B – Not Exceeding 150 words	K2 (10)	$2 \times 5 = 10$	2 K2 questions	3 K2 questions
C – Not exceeding 500 words	K3,K4 (20)	$2 \times 10 = 20$	1 K3 question 1 K4 question	1 K3 questions Internal Choice 1 K4 questions Internal Choice
D - Not exceeding 1000 words	K5(14)	$1 \times 14 = 14$	1 K5 question	2 K5 questions
	Total	50	8	10

Other Components: Total Marks: 50

Assignment, Open Book test, MCQ, Short Answer Test, Case Study

End Semester Examination:**Total Marks: 100****Duration: 3 Hours**

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A -Not Exceeding 50 words	K1 (10)	$5 \times 2 = 10$	5 K1 questions	5 K1 questions
B – Not Exceeding 150 words	K2 (20)	$4 \times 5 = 20$	4 K2 questions	6 K2 questions
C – Not exceeding 500 words	K3, K4 (40)	$4 \times 10 = 40$	2 K3 questions 2 K4 questions	2 K3 questions Internal Choice 2 K4 questions Internal Choice
D - Not exceeding 1000 words	K5 (30)	$2 \times 15 = 30$	2 K5 questions	3 K5 questions
	Total	100	15	28

**Mapping of Course Outcomes (COs)
to Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)**

Semester	Subject Code: 23BF/MC/LB23												
II	Course Title: LEGAL AND REGULATORY ASPECTS OF BANKING												
Course Outcomes (COs)	Programme Outcomes (POs)								Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	3	3	3	3	3	3	3	3	3	3	3	3
CO 2	3	2	3	2	3	3	2	3	3	3	3	2	2
CO 3	3	3	3	1	2	3	2	3	3	3	3	2	2
CO 4	3	2	3	2	3	3	3	3	3	3	3	2	2
CO 5	3	3	3	1	3	3	3	3	3	3	3	3	2

High Correlation: 3

Moderate Correlation: 2

Low Correlation: 1

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600086

B.Com. DEGREE: BANKING, FINANCE AND ENTREPRENEURSHIP

SYLLABUS

(Effective from the Academic Year 2023 - 2024)

INTERNSHIP

CODE: 23BF/MC/IN22

CREDITS : 2

Internship is an integral part of the B.Com – Banking, Finance and Entrepreneurship Programme. To enable students to face the challenges of the business world, Internship Training is important. It plays a vital role in implementing theoretical knowledge and gaining practical exposure from the industry/organisation.

OBJECTIVES OF INTERNSHIP

- To integrate theory and practice
- To gain working experience in a real working environment
- To engage in teams for execution of work assigned
- To widen their social and cultural experience
- To expose students to a wide spectrum of professional services in the field of commerce
- To gain insight on organization structure and its roles and responsibilities
- To help students identify and develop professional skills

GUIDELINES:

- The student will undergo practical training in a reputed organization for 100 hours
- The student is expected to work in the Banking Sector
- The student is required to maintain a log book duly counter signed by the supervisor of the organization
- Log book should contain the following details:
Hours worked, Nature of work performed, Signature of the supervisor
- A final consolidated report to be submitted to faculty advisor

PREPARATION OF FINAL REPORT

The report should have a minimum of 50 pages detailing the work assigned and performed in the organization - Introduction of the Organisation / Practical Aspects of Internship - Experience/Suggestions/Challenges/Conclusion

PATTERN OF EVALUATION

Log book 20 marks

Project report & viva 80 marks

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600086

B.Com. DEGREE: BANKING, FINANCE AND ENTREPRENEURSHIP

SYLLABUS

(Effective from the Academic Year 2023 - 2024)

STRATEGIC FINANCIAL PLANNING

CODE: 23BF/AC/SF25

CREDITS: 5

L T P: 5 0 0

TOTAL TEACHING HOURS: 65

OBJECTIVES OF THE COURSE

- To expose students to understand the relevance of strategic planning in redrafting of financial statements for financial analysis
- To introduce students to the strategic planning models
- To familiarise students with the forecasting techniques
- To enable students to understand, analyse and interpret the data using various statistical tools and management techniques
- To enable students in the preparation of budgets

COURSE LEARNING OUTCOMES

On successful completion of the course the students will be able to

COs	DESCRIPTION	CL
CO1	Outline the process of strategic planning	K1
CO2	Illustrate the future cash flows and financial position	K2
CO3	Apply the forecasting techniques and forecast the Financial Position of a business concern	K3
CO4	Examine and report the trend using secondary data	K4
CO5	Assess and prepare projection statements and budgets	K5
CL – Cognitive Level K1 – Remember K2 – Understand K3 – Apply K4 – Analyse K5 – Evaluate		

UNIT	CONTENT	CL	HRS	CO
1	Strategic Planning	K1-K3	2	1-3
	1.1 Strategic Planning		2	
	1.2 Strategic Factors	K1-K5	2	1-5
	1.3 Long-term Vision and Goals - Alignment of Tactics with Long-term Strategic Goals		4	
1.4 Strategic Planning Models and Analytical Techniques – Strategic Planning Process, characteristic of a Successful Strategic Planning Process				
2	Financial Planning and Analysis			
	2.1 Proforma Financial Statements	K1-K4	5	1-4

UNIT	CONTENT	CL	HRS	CO
	2.2 Statement of Cash Flows and Projections		4	
	2.3 Redrafting Financial Statements for Ratio Analysis, Dupont Analysis	K1-K5	6	1-5
3	Budgets and Budgeting			
	3.1 Meaning and Objectives - Operations and Performance Goals	K1-K2	2	1-2
	3.2 Budget Process - Characteristics of a Successful Budget Process – Resource Allocation	K1-K4	4	1-4
	3.3 Classification of Budgets and its Preparation – Operational Budgets, Financial Budgets, Master Budgets, Rolling Budgets, Flexible Budgets, Planning and Control Budgets	K1-K5	6	1-5
	3.4 Types of Budgeting - Responsibility Budgeting, Activity Based Budgeting, Zero-based Budgeting		3	
4	Forecasting Techniques			
	4.1 Simple Linear Regression Analysis - Regression Equation and Estimation – Multiple Regression		4	
	4.2 Learning Curve Analysis	K1-K5	2	1-5
	4.3 Expected Value		2	
	4.4 Probability Theory		2	
5	Analysis of Time Series			
	5.1 Utility and Components of Time Series	K1-K2	2	1-2
	5.2 Method of Measuring Trend	K1-K5	7	1-5
	5.3 Measurement of Seasonal Variation		6	

BOOKS FOR STUDY

Tulsian, TusharTulsian & Bharat Tulsian, *Business Statistics*, New Delhi: S.Chand Publishing, 2023
Gupta S.P., *Statistical Methods*, New Delhi: Sultan Chand and Sons, 2019
Maheshwari S N, *Principles of Management Accounting*, New Delhi: Sultan Chand and Sons, 2021
Fred David R, *Strategic Management*, New Delhi: Pearson Education, 2022

BOOKS FOR REFERENCE

Pillai R.S.N. & Bagavathy, V., *Statistics Theory and Practice*, New Delhi: S.Chand Publishing, 2019
S C Gupta, *Fundamental of Statistics*, New Delhi: Himalaya Publishing House, 2018
Reddy T S, A Murthy, *Management Accounting*, Margham Publications, 2021
Agarwal Y.P., *Statistical Method-Concept, Applications and Computations*, New Delhi: Sterling Publishers Ltd., 2012
CMA Exam Review Part I, Becker Professional Education Ltd. 2022

WEB SOURCES

<https://libguides.jcu.edu.au/statistics/training>

www.datasciencescentral.com

www.inomics.com

JOURNALS

International Journal of Statistics and Management Systems

Journal of Management

Annals of Statistics

PATTERN OF ASSESSMENT

Continuous Assessment Test:

Total Marks: 50

Duration: 90 minutes

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A -Not Exceeding 50 words for theory	K1 (6)	$3 \times 2 = 6$	3 K1 questions	3 K1 questions (2 theory and 1 problem)
B – Not Exceeding 150 words for theory	K2 (10)	$2 \times 5 = 10$	2 K2 questions	3 K2 questions (1 theory and 2 problem)
C	K3,K4 (20)	$2 \times 10 = 20$	1 K3 question 1 K4 question	1 K3 questions (only problems) Internal Choice 1 K4 questions (only problems) Internal Choice
D	K5(14)	$1 \times 14 = 14$	1 K5 question	2 K5 questions (Only problems)
	Total	50	8	10

Other Components: Total Marks: 50

Assignment, Open Book test, MCQ, Short Answer Test, Case Study

End Semester Examination:**Total Marks: 100****Duration: 3 Hours**

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A -Not Exceeding 50 words for theory	K1 (10)	5 x 2 = 10	5 K1 questions	5 K1 questions (2 Theory and 3 Problems)
B – Not Exceeding 150 words for theory	K2 (20)	4 x 5 = 20	4 K2 questions	6 K2 questions (one Theory and 5 Problems)
C	K3, K4 (40)	4 x 10 = 40	2 K3 questions 2 K4 questions	2 K3 questions (Only Problems) Internal Choice 2 K4 questions (Only Problems) Internal Choice
D	K5 (30)	2 x 15 = 30	2 K5 questions	3 K5 questions (Only Problems)
	Total	100	15	18

**Mapping of Course Outcomes (COs)
to Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)**

Semester	Subject Code: 23BF/AC/SF25												
II	Course Title: STRATEGIC FINANCIAL PLANNING												
Course Outcomes (COs)	Programme Outcomes (POs)								Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	3	3	1	2	2	1	1	3	3	3	1	2
CO 2	3	3	3	1	3	3	1	1	3	3	3	1	1
CO 3	3	3	3	3	3	3	1	2	3	3	3	1	3
CO 4	3	3	3	3	3	3	1	1	3	3	3	1	1
CO 5	3	3	3	3	3	2	1	1	3	3	3	1	1

High Correlation: 3

Moderate Correlation: 2

Low Correlation: 1

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086

**Soft Skills Course Offered to students of
B.A. / B.Sc. / B.Com. / B.B.A./ B.C.A/B.S.W. Degree Programme**

SYLLABUS

(Effective from the academic year 2023 – 2024)

LIFE SKILLS – HEALTH, ENERGY AND COMPUTER BASICS

CODE:23BF/SS/HC13

CREDITS: 3

L T P: 3 0 0

TOTAL TEACHING HOURS: 39

OBJECTIVES OF THE COURSE

- To sensitise students to the fact that good health lies in nature
- To create an awareness about energy obtained from different components of food and to plan for a balanced diet
- To enable students to understand the significance of energy conservation and strategies for conserving energy
- To provide a basic knowledge of computer fundamentals and Email configuration

COURSE LEARNING OUTCOMES

On successful completion of the course, students will be able to

- identify the importance of a few plants and their health benefits
- recognise the causes and symptoms of common disorders
- calculate food energy values and follow the Recommended Dietary Allowances (RDA) and appreciate the need for them.
- conserve energy and use it responsibly
- understand computer configuration for purchase of personal computer and E mail setting

Unit 1

(13 Hours)

Food and Health

1.1 Traditional food and their health benefits

1.1.1 **Six tastes** – Natural guide map towards proper nutrition

1.1.2 Nutritional value and significance of Navadhanya (Sesame seed, Bengal gram, Horse gram, Green gram, Paddy seeds, White beans, Wheat, black gram and Chick pea) and Greens (Vallarai, Thuthuvalai, Manathakkali, Pulichakeerai, Agathi Keerai, Murungai Keerai, Karuveppilai, Puthina and Kothamalli)

1.2 Causes, symptoms and home remedies for the following ailments

Common cold, Anaemia, Hypothyroidism, Obesity, Diabetes, Mellitus, Polycystic Ovarian Syndrome, Ulcer, Wheezing and Hypertension

Unit 2 **(13 Hours)**
Food and energy balance

- 2.1 Units of Energy, Components of Total Energy Requirement – Basal Metabolic Rate, energy requirements for (work) physical activity and Thermic effect of food
- 2.2 Factors affecting Basal Metabolic Rate and Thermic Effect of food
- 2.3 Recommended Dietary Allowances and Balanced Diet, Food Energy Values- Calculation

Unit 3 **(13 Hours)**

3.1 Energy conservation

3.1.1 Needs for Energy Conservation – Power consumption of domestic appliances – Electrical Energy Audit – Strategies for Energy Conservation - Modern lighting systems– Light emitting diode (LED), Compact fluorescent lamps (CFL), Green indicators and Inverter, Green building - Home lighting using Solar cell - Solar water heaters- Water and waste management - Biogas plant

3.1.2 Safety Practices in using electronic gadgets and electricity at home – Precautions - Shock- Use of testers to identify leakage

3.2 Computer fundamentals

3.2.1 Essentials of Purchasing a Personal Computer - Fundamentals of Networks – Local Area Network, Internet, Networking in real-time scenario- Computer Hacking – Computer Forensics Fundamentals – Cyber Laws - Secure Browsing

3.2.2 Configuring Email

Configure Email Settings – Attachments – Compression – Organizing Emails – Manage Folders - Auto Reply - Electronic Business Card - Email Filters- Manage Junk Mail - Calendar - Plan Meetings, Appointments - Scheduling Emails

3.2.3 Emerging Trends in IT - 3D Printing, Cloud Storage, Augmented Reality, Artificial Intelligence, Internet of Things (IoT)

BOOKS FOR REFERENCE

Achaya K. T. *The Illustrated Foods of India*. Oxford Publications, 2009.

Guyton, A.C. *Text Book of Medical Physiology*. (12th ed.). Philadelphia: W.B. Saunders & Co., 2011.

Joe Benton, *Computer Hacking: A Beginner's Guide to Computer Hacking, How to Hack, Internet Skills, Hacking Techniques, and More!*, Createspace Independent Pub, 2015.

John Vacca, *Computer Forensics: Computer Crime Scene Investigation*, Laxmi Publications 2015.

Pradeep Sinha, Priti Sinha, *Computer Fundamentals 6th Edition*, BPB Publications, 2003.

Srilakshmi, B. *Nutrition Science* (4th Revised Edition), New Delhi: New Age International (P) Ltd., 2014.

Suzanne Le Quesne *Nutrition: A Practical Approach*, Cornwall: Thomson, 2003.

Therapeutic Index – Siddha, 1st edition, SKM Siddha and Ayurveda, 2010.

Trevor Linsley, *Basic electrical installation work*. Newnes rint of Elsevier 2011.

PATTERN OF ASSESSMENT

Continuous Assessment:

Total Marks: 50

Two to three Task based components

Task based classroom activities

Case studies

Group discussions

Group presentation

Role play

No End Semester Examination

No CA test

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI-600086

**Soft Skills Course Offered by the Department of English for
B.A. / B.Sc. / B.Com. / B.B.A. / B.S.W. / B.V.A. /B.C.A. Degree Programmes**

SYLLABUS

(Effective from the academic year 2023-2024)

LIFE SKILLS: PERSONALITY DEVELOPMENT

CODE: 23EL/SS/PD13

CREDITS:3

L T P:3 0 0

TOTAL TEACHING HOURS:39

OBJECTIVES OF THE COURSE

- To make students aware of their strengths and weaknesses
- To help them hone their communication skills
- To equip them with skills required to raise self-esteem and confidence levels
- To help them acquire competencies to achieve personal and academic excellence
- To enable students to become effective team players

COURSE LEARNING OUTCOMES

On successful completion of the course, students will be able to

COs	DESCRIPTION	CL
CO1	identify strengths and weaknesses in themselves and others.	K1
CO2	relate with others through effective communication and body language.	K2
CO3	make use of interpersonal skills in team work, and organise their activities.	K3
CO4	survey the opportunities for learning and growth.	K4
CO5	evaluate their strengths, weaknesses, opportunities and threats, and develop their personality.	K5, K6
CL – Cognitive Level K1 – Remember K2 – Understand K3 – Apply K4 – Analyse K5 – Evaluate K6 – Create		

UNIT	CONTENT	CL	Hrs	CO
1	<u>Self Awareness</u> 1.1 Self esteem 1.2 Strengths and weaknesses 1.3 Accepting oneself 1.4 Giving/receiving compliments 1.5 Giving/receiving constructive criticism	K1-K4	13	1-4
2	<u>Personal Effectiveness</u> 2.1 Interpersonal skills – Communication and listening skills 2.2 Creative thinking 2.3 Dealing with stress 2.4 Adapting to change 2.5 Team work and group dynamics 2.6 Leadership skills	K1-K6	13	1-5
3	<u>Charting the Future</u> 3.1 Time management 3.2 Goal setting 3.3 Choice of career/vocation 3.4 Career mapping	K1-K6	13	1-5

BOOKS FOR REFERENCE:

- Alex, K *Soft Skills: Know Yourself and Know the World*. S. Chand, 2009.
- Botton, Alain de. *How Proust Can Change Your Life*. Vintage, 1998.
- Covey, Stephen R. *The 7 Habits of Highly Effective People*. Franklin Covey Co., 2016.
- Khera, Shiv. *You Can Win*. Macmillan, 1998.
- Krznairc, Roman: *How to Find Fulfilling Work: Volume 2 of School of Life*. Pan Macmillan. 2012.
- Mishra, Rajiv K. *Personality Development: Transform Yourself*. Rupa, 2004.
- Nair, Radhakrishnan et al., *Facilitator's Manual on Enhancing Life Skills*. RGNIYD, 2009.

WEB SOURCES

- <http://www.macmillanenglish.com/life-skills/>
- <https://www.lifeskillsgroup.com.au/>
- https://onlinecourses.nptel.ac.in/noc17_hs31/
- <https://www.theschooloflife.com/>

PATTERN OF ASSESSMENT:

Continuous Assessment :

Two Classroom Tasks

Total Marks:50

List of Tasks

Oral Presentations/Panel Discussions/Group Presentations/Role-Plays/Case Studies/Poster-making

Knowledge Level	Marks
K1	5
K2	5
K3	10
K4	10
K5	10
K6	10

No End-Semester Examination

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600086

B.Com. DEGREE: BANKING, FINANCE AND ENTREPRENEURSHIP

SYLLABUS

(Effective from the Academic Year 2023-2024)

CORPORATE FINANCIAL REPORTING

CODE: 23BF/MC/CR34

CREDITS: 4

L T P: 4 1 0

TOTAL TEACHING HOURS: 65

OBJECTIVES OF THE COURSE

- To provide an understanding of financial reporting concepts
- To introduce students to the valuation of assets.
- To enable students to assess and measure the financial performance
- To provide comprehensive knowledge on integrated reporting.
- To expose the students to the practical applicability of performance measures.

COURSE LEARNING OUTCOMES

On successful completion of the course the students will be able to

COs	DESCRIPTION	CL
CO1	define key financial reporting concepts and terminologies.	K1
CO2	summarize the components of financial statements and their relationships.	K2
CO3	prepare financial statements and present financial data in compliance with accounting standards.	K3
CO4	analyse a company's financial performance to evaluate its financial health.	K4
CO5	evaluate the impact of accounting choices, estimates, and judgments on financial reporting,	K5
CL – Cognitive Level K1 – Remember K2 – Understand K3 – Apply K4 – Analyse K5 – Evaluate		

UNIT	CONTENT	CL	HRS	CO
1	Company Financial Statements			
	1.1 Income Statement – Uses – Components – Presentation and Limitations	K1-K3	4	1-3
	1.2 Statement of Changes in Equity – Equity Components and Classifications	K1-K4	4	1-4
	1.3 Financial Position Statement – Purposes and Uses – Components – Preparation and Articulation	K1-K5	5	1-5
	1.4 IFRS Reporting	K1-K3	2	1-3

UNIT	CONTENT	CL	HRS	CO
2	Integrated Reporting			
	2.1 Meaning, Objectives and Purpose	K1-K2	2	1-2
	2.2 Elements of Integrated Reports	K1-K4	5	1-4
	2.3 Benefits and Challenges	K1-K3	3	1-3
3	Valuation of Assets and Liabilities			
	3.1 Asset Valuation – Receivables, Inventory, Investments, Fixed Assets & Intangible Assets		5	
	3.2 Valuation of Liabilities - Accounts Payable, Long-Term Debt, Stockholders' Equity and Retained earnings	K1-K4	7	1-4
	3.3 Tax Accounting – Tax Accounting Standards	K1-K5	3	1-5
4	Financial Performance			
	4.1 Value Creation Concept and Process		2	
	4.2 Revenue Recognition – Criteria for Revenue Recognition	K1-K4	5	1-4
	4.3 Income Measurement	K1-K5	3	1-5
5	Responsibility Accounting and Performance Reporting			
	5.1 Types of Responsibility Centres – Transfer Pricing – Reporting to Organisational Segments	K1-K4	5	1-4
	5.2 Performance Measures – Product Profitability Analysis - Business Unit Profitability Analysis – Customer Profitability Analysis – Return on Investment – Residual Income – Investment Base Issues – Key Performance Indicators KPIs) – Balanced Score card.	K1-K5	10	1-5

BOOKS FOR STUDY

Gupta R.L and Radhaswamy M, *Advanced Accounting (Vol. II)*, New Delhi: Sultan Chand and Sons, 2021

Herman Aguinis, *Performance Management*, New Delhi: Pearson Prentice Hall, 2021

Sanjay Dhamija, *Financial Reporting and Analysis*, New Delhi: Sultan Chand and Sons, 2021

BOOKS FOR REFERENCE

Jain S. P and K. L Narang, *Advanced Accountancy*, New Delhi: Kalyani Publishers, 2021

T.S.Reddy and Dr.A. Murthy, *Corporate Accounting*, Chennai: Margham Publications, 2021

Maheshwari S. N and Suneel K Maheshwari, *Advanced Accounting*, Noida: Vikas Publishing House, 2021

Shukla MC, Grewal, *Advanced Accounts*, NewDelhi: S.Chand & Co., 2016

Maheshwari S. N, *Advanced Accounting*, New Delhi: S.Chand & Co., 2021

WEB SOURCES

www.icaai.org

www.emeraldinsight.com

www.accaglobal.com

JOURNALS

Journal of the Institute of Chartered Accountants of India

International Journal of Management and Financial Accounting

Journal of Accounting and Finance: Research Development Association,

Jaipur Journal of Finance - Sage

PATTERN OF ASSESSMENT

Continuous Assessment Test:

Total Marks: 50

Duration: 90 minutes

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A -Not Exceeding 50 words for theory	K1 (6)	$3 \times 2 = 6$	3 K1 questions	3 K1 questions (2 theory and 1 problem)
B – Not Exceeding 150 words for theory	K2 (10)	$2 \times 5 = 10$	2 K2 questions	3 K2 questions (1 theory and 2 problem)
C	K3,K4 (20)	$2 \times 10 = 20$	1 K3 question 1 K4 question	1 K3 questions (only problems) Internal Choice 1 K4 questions (only problems) Internal Choice
D	K5(14)	$1 \times 14 = 14$	1 K5 question	2 K5 questions (Only problems)
	Total	50	8	10

Other Components: Total Marks: 50

Assignment, Open Book test, MCQ, Short Answer Test, Case Study

End Semester Examination:**Total Marks: 100****Duration: 3 Hours**

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A -Not Exceeding 50 words for theory	K1 (10)	5 x 2 = 10	5 K1 questions	5 K1 questions (2 Theory and 3 Problems)
B – Not Exceeding 150 words for theory	K2 (20)	4 x 5 = 20	4 K2 questions	6 K2 questions (one Theory and 5 Problems)
C	K3, K4 (40)	4 x 10 = 40	2 K3 questions 2 K4 questions	2 K3 questions (Only Problems) Internal Choice 2 K4 questions (Only Problems) Internal Choice
D	K5 (30)	2 x 15 = 30	2 K5 questions	3 K5 questions (Only Problems)
	Total	100	15	18

**Mapping of Course Outcomes (COs)
to Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)**

Semester	Subject Code: 23BF/MC/CR34												
III	Course Title: CORPORATE FINANCIAL REPORTING												
Course Outcomes (COs)	Programme Outcomes (POs)								Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	3	1	2	3	3	-	-	3	3	1	-	-
CO 2	3	3	2	2	3	3	-	2	3	3	1	-	2
CO 3	3	3	2	1	3	3	2	2	3	3	1	2	2
CO 4	3	3	2	2	3	3	2	3	3	3	1	2	3
CO 5	3	3	2	2	3	3	2	-	3	3	1	2	-

High Correlation: 3

Moderate Correlation: 2

Low Correlation: 1

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600086

B.Com. DEGREE: BANKING, FINANCE AND ENTREPRENEURSHIP

SYLLABUS

(Effective from the Academic Year 2023-2024)

RETAIL AND CORPORATE BANKING

CODE: 23BF/MC/RC33

CREDITS: 3

L T P: 3 1 0

TOTAL TEACHING HOURS: 52

OBJECTIVES OF THE COURSE

- To expose students to the importance of retail banking and its functions.
- To educate students on different traditional and modern banking products and services
- To provide an insight into the process of SME banking finance.
- To enable students understand the importance and services of corporate banking.
- To provide a comprehensive view on technological advancements in banking field.

COURSE LEARNING OUTCOMES

On successful completion of the course, students will be able to

COs	DESCRIPTION	CL
CO1	list the key terms related to retail and corporate banking	K1
CO2	outline the functions and roles of retail and corporate banks in the economy and its contribution to financial intermediation.	K2
CO3	apply the principles of credit analysis to assess the credit worthiness of retail and corporate customers	K3
CO4	analyse the risks associated with retail and corporate banking operations.	K4
CO5	evaluate the technological advancements in retail and corporate banks considering customer needs and market trends.	K5

CL – Cognitive Level
K1 – Remember | K2 – Understand | K3 – Apply | K4 – Analyse | K5 – Evaluate

UNIT	CONTENT	CL	HRS	CO
1	Introduction to Retail Banking			
	1.1 Retail Banking – Origin, Meaning, Nature and Importance	K1-K3	3	1-3
	1.2 Dimensions of Retail Banking	K1-K4	3	1-4
	1.3 Functions and Role of Retail Banking	K1-K5	4	1-5
2	Retail Banking Products and Operations			
	2.1 Types of Products	K1-K4	4	1-4
	2.2 Retail Banking Operations– Bank originated, Customer originated, Transactions originated	K1-K5	3	1-5
	2.3 Importance of Retail Banking in Indian Economy	K1-K3	3	1-3

UNIT	CONTENT	CL	HRS	CO
3	Small and Medium Enterprises Banking Services			
	3.1 Sources and Modes of SME Finance	K1-K4	4	1-4
	3.2 Operational Procedure	K1-K5	3	1-5
3.3 Recovery of finance	3			
4	Corporate Banking			
	4.1 Meaning, Evolution and Importance of Corporate Banking	K1-K3	4	1-3
	4.2 Services of Corporate Banking – Cash Management, Debt Management, Factoring, Custodial Services, Trade Services, Offshore Services etc.	K1-K5	8	1-5
5	Recent Developments in Retail and Corporate Banking			
	5.1 Importance of Institutional Deposits vis-a-vis Retail Deposits	K1-K3	3	1-3
	5.2 Issues and Challenges in Retail and Corporate Banking	K1-K4	3	1-4
	5.3 Technological Changes in Retail and Corporate Banking	K1-K5	4	1-5

BOOKS FOR STUDY

Natarajan, R., *Corporate Banking*, Chennai: Create Space Independent Publishing Platform, 2017

Agarwal, O., *Fundamentals of Retail Banking*. New Delhi: Himalaya Publishing House, 2018

BOOKS FOR REFERENCE

Bihari, S. C., *Retail Banking Challenges and Latest Trends in India*. New Delhi: Himalaya Publishing House, 2019

Indian Institute of Banking and Finance, *Retail Banking*, New Delhi: Macmillan Education, 2017

Itenderson, J., *Retail and Digital Banking: Principles and Practices*, London: Kogan Page, 2018

Krishnan, S., *Power of Mobile Banking*. USA: Wiley, 2018

Pond, K., *Retail Banking*. UK: Gosbrook Professional Publishing, 2015

Suresh, P., *Management of Banking and Financial Services*. Chennai: Pearson, 2014

WEB SOURCES

<https://au.indeed.com/career-advice/finding-a-job/what-is-corporate-banking>

https://www.banktrack.org/download/what_is_corporate_banking_/what_is_corporate_banking

<https://www.investopedia.com/terms/r/retailbanking.asp>

JOURNALS

Journal of Banking and Finance

International Journal of Bank Marketing

Journal of Money, Credit and Banking

PATTERN OF ASSESSMENT

Continuous Assessment Test:

Total Marks: 50

Duration: 90 minutes

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A -Not Exceeding 50 words	K1 (6)	$3 \times 2 = 6$	3 K1 questions	3 K1 questions
B – Not Exceeding 150 words	K2 (10)	$2 \times 5 = 10$	2 K2 questions	3 K2 questions
C – Not exceeding 500 words	K3,K4 (20)	$2 \times 10 = 20$	1 K3 question 1 K4 question	1 K3 questions Internal Choice 1 K4 questions Internal Choice
D - Not exceeding 1000 words	K5(14)	$1 \times 14 = 14$	1 K5 question	2 K5 questions
	Total	50	8	10

Other Components: Total Marks: 50

Assignment, Open Book test, MCQ, Short Answer Test, Case Study

End Semester Examination:

Total Marks: 100

Duration: 3 Hours

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A -Not Exceeding 50 words	K1 (10)	$5 \times 2 = 10$	5 K1 questions	5 K1 questions
B – Not Exceeding 150 words	K2 (20)	$4 \times 5 = 20$	4 K2 questions	6 K2 questions
C – Not exceeding 500 words	K3, K4 (40)	$4 \times 10 = 40$	2 K3 questions 2 K4 questions	2 K3 questions Internal Choice 2 K4 questions Internal Choice
D - Not exceeding 1000 words	K5 (30)	$2 \times 15 = 30$	2 K5 questions	3 K5 questions
	Total	100	15	18

**Mapping of Course Outcomes (COs)
to Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)**

Semester	Subject Code: 23BF/MC/RC33												
III	Course Title: RETAIL AND CORPORATE BANKING												
Course Outcomes (COs)	Programme Outcomes (POs)								Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	3	2	3	3	1	1	-	3	1	1	1	-
CO 2	3	3	3	3	3	2	3	-	3	2	2	3	1
CO 3	3	3	2	3	3	3	3	2	3	2	3	3	2
CO 4	3	3	2	3	3	2	2	2	3	3	3	2	2
CO 5	3	3	2	3	3	3	3	2	3	1	3	3	2

High Correlation: 3

Moderate Correlation: 2

Low Correlation: 1

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600086

**B.Com. DEGREE: BANKING, FINANCE AND ENTREPRENEURSHIP
SYLLABUS**

(Effective from the Academic Year 2023 – 2024)

MANAGEMENT PRINCIPLES AND APPLICATIONS

CODE: 23BF/MC/MP33

CREDITS: 3

L T P: 3 1 0

TOTAL TEACHING HOURS: 52

OBJECTIVES OF THE COURSE

- To expose students to the Management principles
- To provide students a comprehensive view on the planning, communication, leadership styles.
- To acquaint students with the need for planning to aid in proper decision making
- To develop the ability to make informed decisions by evaluating options and consequences.
- To familiarise students with the current management practices.

COURSE LEARNING OUTCOMES

On successful completion of the course the students will be able to

COs	DESCRIPTION	CL
CO1	explain management functions and theories that have shaped the field of management	K1
CO2	relate the functions and roles of managers in different organisational levels and settings	K2
CO3	apply the management principles in business	K3
CO4	analyse the impact of various management styles	K4
CO5	evaluate the effectiveness of relevant tools in solving complex management problems.	K5

CL – Cognitive Level
K1 – Remember | K2 – Understand | K3 – Apply | K4 – Analyse | K5 – Evaluate | K6 – Create

UNIT	CONTENT	CL	HRS	CO
1	Overview of Management			
	1.1 Meaning – Science or Art, Process, Managerial Functions and Roles	K1-K3	3	1-3
	1.2 Approaches to Management – Classical, Quantitative, Behavioral, Contemporary	K1-K4	2	1-4
	1.3 Management Thought – FW Taylor, Henry Fayol, Elton Mayo, Peter Drucker, Michael Porter, CK Prahalad	K1-K5	4	1-5
1.4 Trends and Challenges of Management in Global Scenario	3			
2	Planning			
	2.1 Planning – Meaning, Types and Process	K1-K3	3	1-3

UNIT	CONTENT	CL	HRS	CO
	2.2 Business Environment Analysis – Meaning, Types and Techniques (SWOT,PESTLE, BCG Matrix)	K1-K5	4	1-5
	2.3 Decision Making – Meaning, Types and Techniques	K1-K4	3	1-4
3	Organising			
	3.1 Meaning and Types of Organisation	K1-K2	2	1-2
	3.2 Process of Organising	K1-K4	2	1-4
	3.3 Organisation Structure and Chart- McKinsey’s 7S Model	K1-K5	3	1-5
	3.4 Span of Control, Departmentation, Delegation and Decentralization	K1-K4	3	1-4
4	Staffing and Directing			
	4.1 Staffing – Recruitment, Selection, Induction, Training and Development	K1-K3	2	1-3
	4.2 Motivation – Meaning and Theories (Maslow – Needs Theory, Herzberg – TwoFactor Theory)	K1-K5	3	1-5
	4.3 Leadership – Meaning, Styles and Theories (Trait, Likert Behavioral, ManagerialGrid, Fiedler Situational)		2	
	4.4 Management Styles- Management by Objectives, Management by Exception, Management by Control		2	
	4.5 Communication – Meaning, Types, Process and Barriers	K1-K3	2	1-3
5	Control			
	5.1 Meaning and Importance of Control	K1-K2	2	1-2
	5.2 Process of Control Mechanism - MIS	K1-K5	5	1-5
	5.3 Control Techniques – PERT, CPM, ROI, Budgetary Control		2	

BOOKS FOR STUDY

Gupta, C. B., *Business Management*, New Delhi, Sultan Chand and Sons, 2018
H.Koontz and Weihrich, H., *Essentials of Management*, Pearson Education, 2020

BOOKS FOR REFERENCE

Robbins, S. and Coulter, M, *Management*, New Delhi: Pearson Education, 2020
Robbins, S. P. Decenzo, D.A., Bhattacharya, S. and Agrawal, M.M., *Fundamentals of Management: Essentials, Concepts and Applications*, New Delhi: Pearson Education, 2019
Drucker P.F., *Practice of Management*, London: Mercury Books, 2016
Singh, B.P. and Singh, A.K., *Essentials of Management*, Chennai: Excel Books, 2017
Chhabra, T.N., *Essentials of Management*, New Delhi: Sun India, 2015
Griffin, R.W., *Management Principles and Application*, Noida: Cengage Learning, 2017

WEB SOURCES

www.exed.hbs.ed

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www.xlri.ac.in

JOURNALS

European Journal of Business Management

International Journal of Management

ReviewsAcademy of Management Journal

Management Science

PATTERN OF ASSESSMENT

Continuous Assessment Test:

Total Marks: 50

Duration: 90 minutes

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A -Not Exceeding 50 words	K1 (6)	$3 \times 2 = 6$	3 K1 questions	3 K1 questions
B – Not Exceeding 150 words	K2 (10)	$2 \times 5 = 10$	2 K2 questions	3 K2 questions
C – Not exceeding 500 words	K3,K4 (20)	$2 \times 10 = 20$	1 K3 question 1 K4 question	1 K3 questions Internal Choice 1 K4 questions Internal Choice
D - Not exceeding 1000 words	K5(14)	$1 \times 14 = 14$	1 K5 question	2 K5 questions
	Total	50	8	10

Other Components: Total Marks: 50

Assignment, Open Book test, MCQ, Short Answer Test, Case Study

End Semester Examination:**Total Marks: 100****Duration: 3 Hours**

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A -Not Exceeding 50 words	K1 (10)	5 x 2 = 10	5 K1 questions	5 K1 questions
B – Not Exceeding 150 words	K2 (20)	4 x 5 = 20	4 K2 questions	6 K2 questions
C – Not exceeding 500 words	K3, K4 (40)	4 x 10 = 40	2 K3 questions 2 K4 questions	2 K3 questions Internal Choice 2 K4 questions Internal Choice
D - Not exceeding 1000 words	K5 (30)	2 x 15 = 30	2 K5 questions	3 K5 questions
	Total	100	15	18

**Mapping of Course Outcomes (COs)
to Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)**

Semester	Subject Code: 23BF/MC/MP33												
III	Course Title: MANAGEMENT PRINCIPLES AND APPLICATIONS												
Course Outcomes (COs)	Programme Outcomes (POs)								Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	3	3	3	3	3	1	1	3	-	3	1	3
CO 2	3	3	3	3	3	3	1	1	3	1	3	1	3
CO 3	3	3	3	3	3	3	1	1	3	1	3	1	3
CO 4	3	3	3	3	3	3	-	1	3	-	3	-	2
CO 5	3	3	3	3	3	3	3	1	3	-	3	3	2

High Correlation: 3

Moderate Correlation: 2

Low Correlation: 1

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600086

**B.Com. DEGREE: BANKING, FINANCE AND ENTREPRENEURSHIP
SYLLABUS**

(Effective from the Academic Year 2023-2024)

ENTREPRENEURSHIP ECOSYSTEM

CODE: 23BF/MC/EE33

CREDITS: 3

L T P: 3 1 0

TOTAL TEACHING HOURS: 52

OBJECTIVES OF THE COURSE

- To provide an understanding of the concept of entrepreneurship.
- To deliver knowledge on the support mechanisms available for entrepreneurs.
- To familiarise students with various factors influencing entrepreneurship.
- To acquaint students on the strategies to overcome obstacles in business.
- To enable students develop a business plan for a new start-up.

COURSE LEARNING OUTCOMES

On successful completion of the course the students will be able to

COs	DESCRIPTION	CL
CO1	explain the various components in an entrepreneurial ecosystem	K1
CO2	relate the interdependence of different elements of an entrepreneurial ecosystem which fosters innovation.	K2
CO3	plan the available sources of finance supporting entrepreneurs	K3
CO4	analyse the challenges and barriers that hinder the growth of an entrepreneurial ecosystem.	K4
CO5	interpret a comprehensive business plan for building a sustainable entrepreneurial ecosystem.	K5

CL – Cognitive Level
K1 – Remember | K2 – Understand | K3 – Apply | K4 – Analyse | K5 – Evaluate | K6 – Create

UNIT	CONTENT	CL	HRS	CO
1	Introduction			
	1.1 Entrepreneur - Meaning, Definition, Characteristics, Types and Functions of an Entrepreneur, Theories of Entrepreneurship, Role of Socioeconomic Environment.	K1-K3	3	1-3
	1.2 Role of Entrepreneurship in the Growth of Economic Development	K1- K4	2	1-4
	1.3 Entrepreneurship Development - Barriers (Internal and External)		3	
1.4 Factors Influencing Entrepreneurship Development	K1-K5	2	1-5	

UNIT	CONTENT	CL	HRS	CO
2	Creating Entrepreneurial Venture 2.1 Generating Business idea, Sources of Innovation, Generating Ideas, Creativity and Entrepreneurship	K1-K5	4	1-5
	2.2 Challenges in Managing Innovation, Entrepreneurial Strategy, Business Planning Process	K1-K4	2	1-4
	2.3 Drawing Business Plan, Business Plan Failures	K1-K5	2	1-5
	2.4 Promotion of a Venture, External Environmental Analysis- Economic, Social and Technological		2	
	2.5 Competitive Factors, Legal Requirements for Establishment of New Unit and Raising of Funds, Venture Capital Sources and Documentation Required		3	
3	Entrepreneurial Finance 3.1 Financial Planning – Meaning, Need and Process	K1-K4	2	1-4
	3.2 Sources Of Finance – Internal and External		2	
	3.3 Project Cost Analysis	K1-K5	3	1-5
	3.4 Venture Capital Financing, Angel Investors, Lease Financing, Crowd Funding		3	
4	Small Scale Enterprises 4.1 Small Scale Industries, Tiny Industries, Ancillary Industries, Cottage Industries	K1-K2	2	1-2
	4.2 Product Range, Capital Investment, Ownership Patterns	K1-K4	2	1-4
	4.3 Importance And Role Played By SSE In the Development Of The Indian Economy	K1-K3	3	1-3
	4.4 Problems Faced By SSEs – Steps Taken to Solve the Problems – Policies Governing SSEs	K1-K4	2	1-4
	4.5 Sickness In SSEs – Meaning and Definition of a Sick Industry, Causes Of Industrial Sickness, Preventive and Remedial Measures for Sick Industries	K1-K5	2	1-5
5	Government Initiatives in Promoting Entrepreneurship 5.1 Financial Assistance to Entrepreneur – Subsidies and Incentives	K1-K5	2	1-5
	5.2 MSME Policy in India	K1-K4	2	1-4
	5.3 State Development Promotion Agencies: District Industries Centers (Dic), Sipcot	K1-K5	2	1-5
	5.4 Small Industries Service Institute of India (SISI)		2	

BOOKS FOR STUDY

Khanka S S, *Entrepreneurial Development*, New Delhi: S.Chand & Co, 2020

Gupta C B & M.R.Sreenivasan, *Entrepreneurial Development*, New Delhi: Sultan Chand & Sons, 2017

Leach Chris, W Ronald, *Entrepreneurial Finance*, New Delhi: Cengage Learning, 2014

BOOKS FOR REFERENCE

Kumar S.A. & Poornima S.C., *Entrepreneurship Development*, New Delhi: New Age International Publishers, 2021
Yindenaba Jousha, *Entrepreneurial Finance for MSMEs: A Managerial Approach for Developing Markets*, New Delhi: Macmillan Publications, 2017
Vasant Desai, *Entrepreneurial Development*, New Delhi: Himalaya Publishing House, 2014
Steven Rogers, *Entrepreneur Finance: Finance and Business Strategy for a Serious Entrepreneur*. New Delhi: Tata McGraw Hill Education, 2014
Gibbons Gary, *Entrepreneur Finance: A Global Perspective*, New Delhi: Sage Publications, 2014
Alemany Lusía, *Entrepreneurial Finance: the Art and Science of Growing Ventures*, Cambridge: Cambridge University Press, 2018

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www.ocw.mit.edu.com
www.nptel.ac.in
www.xlri.com

JOURNALS

The Journal of Entrepreneurial Finance
Venture Capital Journal
International Small Business Journal

PATTERN OF ASSESSMENT

Continuous Assessment Test:

Total Marks: 50

Duration: 90 minutes

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A -Not Exceeding 50 words	K1 (6)	$3 \times 2 = 6$	3 K1 questions	3 K1 questions
B – Not Exceeding 150 words	K2 (10)	$2 \times 5 = 10$	2 K2 questions	3 K2 questions
C – Not exceeding 500 words	K3,K4 (20)	$2 \times 10 = 20$	1 K3 question 1 K4 question	1 K3 questions Internal Choice 1 K4 questions Internal Choice
D - Not exceeding 1000 words	K5(14)	$1 \times 14 = 14$	1 K5 question	2 K5 questions
	Total	50	8	10

Other Components: Total Marks: 50

Assignment, Open Book test, MCQ, Short Answer Test, Case Study

End Semester Examination:

Total Marks: 100

Duration: 3 Hours

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A -Not Exceeding 50 words	K1 (10)	5 x 2 = 10	5 K1 questions	5 K1 questions
B – Not Exceeding 150 words	K2 (20)	4 x 5 = 20	4 K2 questions	6 K2 questions
C – Not exceeding 500 words	K3, K4 (40)	4 x 10 = 40	2 K3 questions 2 K4 questions	2 K3 questions Internal Choice 2 K4 questions Internal Choice
D - Not exceeding 1000 words	K5 (30)	2 x 15 = 30	2 K5 questions	3 K5 questions
	Total	100	15	18

**Mapping of Course Outcomes (COs)
to Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)**

Semester	Subject Code: 23BF/MC/EE33												
III	Course Title: ENTREPRENEURSHIP ECOSYSTEM												
Course Outcomes (COs)	Programme Outcomes (POs)								Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	3	2	3	3	3	2	1	3	-	3	2	3
CO 2	3	3	2	3	3	3	3	1	3	1	3	3	3
CO 3	3	3	2	3	3	3	3	1	3	3	3	3	2
CO 4	3	3	2	3	3	3	3	1	3	-	3	3	3
CO 5	3	3	2	3	3	3	3	1	3	-	3	3	3

High Correlation: 3

Moderate Correlation: 2

Low Correlation: 1

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600086

**B.Com. DEGREE: BANKING, FINANCE AND ENTREPRENEURSHIP
SYLLABUS**

(Effective from the Academic Year 2023-2024)

STRATEGIC EDGE ANALYSIS

CODE: 23BF/AC/SE35

CREDITS: 5

L T P: 5 0 0

TOTAL TEACHING HOURS: 65

OBJECTIVES OF THE COURSE

- To enable students to understand the relevance of information systems
- To create an awareness on data governance.
- To acquaint students gain knowledge on innovative financial technologies.
- To provide knowledge on data analytics and data mining.
- To familiarise students with emerging trends in good governance practices

COURSE LEARNING OUTCOMES

On successful completion of the course the students will be able to

COs	DESCRIPTION	CL
CO1	Define the key principles and theories of data analytics	K1
CO2	Explain security control techniques	K2
CO3	Apply digital tools and techniques in problem solving	K3
CO4	Analyse the relevance of information systems	K4
CO5	Evaluate the data control measures	K5

CL – Cognitive Level
K1 – Remember | K2 – Understand | K3 – Apply | K4 – Analyse | K5 – Evaluate | K6 – Create

UNIT	CONTENT	CL	HRS	CO
1	Information Systems			
	1.1 Management Information and Control Systems	K1-K2	4	1-2
	1.2 Enterprise Resource Planning Systems	K1-K3	4	1-3
	1.2.1 Materials Requirement Planning and Manufacturing Resource Planning	K1-K4	3	1-4
	1.3 Enterprise Performance and Risk Management Systems and Models	K1-K5	4	1-5
2	Data Governance			
	2.1 Data Policies and Procedure	K1-K4	3	1-4
	2.2 Systems Development Life Cycle	K1-K5	3	1-5
2.3 Data, Access and Security Controls	4			

UNIT	CONTENT	CL	HRS	CO
3	Financial Transformative Technologies 3.1 Cloud Computing	K1-K4	3	1-4
	3.2 Robotics Process Automation	K1-K5	4	1-5
	3.3 Data Innovation		3	
4	Data Analytics 4.1 Business Intelligence and Artificial Intelligence	K1-K4	3	1-4
	4.2 Data Mining	K1-K5	4	1-5
	4.3 Digital Tools - Production, Administration and Marketing		4	
	4.4 Data Visualisation and Business Eco System		4	
5	Data Controls and Security Measures 5.1 Components and Types of Internal Controls	K1-K3	3	1-3
	5.2 Application and Transaction Controls	K1-K4	3	1-4
	5.3 Network Controls – Backup and Restoration Controls		3	
	5.4 Business Continuity Planning	K1-K5	3	1-5
	5.5 Crisis Management Protocol		3	

BOOKS FOR STUDY

Albright, Christian and Winston, Wayne L., *Business Analytics: Data Analysis and Decision Making*, New Delhi: Cengage Learning, 2017

Evans, James R., *Business Analytics*, New Delhi: Pearson Publications, 2012

BOOKS FOR REFERENCE

Cox, Emmett, *Retail Analytics: The Secret Weapon*, New Jersey: Wiley and Sons, 2011

Erik, Van Vulpen and Green, David, *The Basic Principles of People Analytics*, Kolkata: Createspace Independent Publishing, 2016

WEB SOURCES

www.irpdf.com_Predictive_Analytics_for_Human_Resources.pdf

<http://alqashi.com/book/book17.pdf>

JOURNALS

Drake Business Review

Journal of Business Analytics

International Journal of Business Analytics

PATTERN OF ASSESSMENT**Continuous Assessment Test:****Total Marks: 50****Duration: 90 minutes**

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A -Not Exceeding 50 words	K1 (6)	$3 \times 2 = 6$	3 K1 questions	3 K1 questions
B – Not Exceeding 150 words	K2 (10)	$2 \times 5 = 10$	2 K2 questions	3 K2 questions
C – Not exceeding 500 words	K3,K4 (20)	$2 \times 10 = 20$	1 K3 question 1 K4 question	1 K3 questions Internal Choice 1 K4 questions Internal Choice
D - Not exceeding 1000 words	K5(14)	$1 \times 14 = 14$	1 K5 question	2 K5 questions
	Total	50	8	10

Other Components: Total Marks: 50

Assignment, Open Book test, MCQ, Short Answer Test, Case Study

End Semester Examination:**Total Marks: 100****Duration: 3 Hours**

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A -Not Exceeding 50 words	K1 (10)	$5 \times 2 = 10$	5 K1 questions	5 K1 questions
B – Not Exceeding 150 words	K2 (20)	$4 \times 5 = 20$	4 K2 questions	6 K2 questions
C – Not exceeding 500 words	K3, K4 (40)	$4 \times 10 = 40$	2 K3 questions 2 K4 questions	2 K3 questions Internal Choice 2 K4 questions Internal Choice
D - Not exceeding 1000 words	K5 (30)	$2 \times 15 = 30$	2 K5 questions	3 K5 questions
	Total	100	15	18

**Mapping of Course Outcomes (COs)
to Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)**

Semester	Subject Code: 23BF/AC/SE35												
III	Course Title: STRATEGIC EDGE ANALYSIS												
Course Outcomes (COs)	Programme Outcomes (POs)								Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	3	2	3	3	2	-	-	3	3	3	3	2
CO 2	3	3	2	3	3	2	2	-	3	3	3	2	2
CO 3	3	3	2	2	3	3	1	-	3	3	3	1	2
CO 4	3	3	2	3	3	3	1	-	3	3	3	1	2
CO 5	3	3	2	3	3	2	2	1	3	3	3	2	2

High Correlation: 3

Moderate Correlation: 2

Low Correlation: 1

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600086

**B.Com. DEGREE: BANKING, FINANCE AND ENTREPRENEURSHIP
SYLLABUS**

(Effective from the Academic Year 2023-2024)

FINANCIAL MANAGEMENT

CODE: 23BF/MC/FM44

CREDITS: 4

L T P: 4 1 0

TOTAL TEACHING HOURS: 65

OBJECTIVES OF THE COURSE

- To familiarize students with the principles and practices of financial management
- To provide students a sound conceptual frame work for financial decision-making.
- To help students to know about allocation of financial resources which maximize returns.
- To assess working capital requirements of a business concern.
- To gain knowledge on the strategies that increase profitability by managing cost.

COURSE LEARNING OUTCOMES

On successful completion of the course the students will be able to

COs	DESCRIPTION	CL
CO1	recall and define key financial management terms and concepts	K1
CO2	explain the importance of cost of capital	K2
CO3	apply financial management techniques for making efficient business decisions.	K3
CO4	measure the various leverages of the organisation	K4
CO5	evaluate investment decisions with the help of appropriate capital budgeting techniques.	K5

CL – Cognitive Level
K1 – Remember | K2 – Understand | K3 – Apply | K4 – Analyse | K5 – Evaluate

UNIT	CONTENT	CL	HRS	CO
1	Introduction to Financial Management			
	1.1 Financial Management – Meaning, Definition and Features	K1-K3	2	1-3
	1.2 Time Value of Money-Concepts and Applications	K1-K4	2	1-4
	1.2.1 Computation of Time value of Money		2	
	1.2.1.1 Compounding Techniques 1.2.1.2 Present Value Techniques	K1-K5	4	1-5
2	Capital Structure			
	2.1 Meaning and Significance of Capital Structure	K1-K3	4	1-3

UNIT	CONTENT	CL	HRS	CO
	2.2 EPS-EBIT Analysis	K1-K5	6	1-5
	2.3 Leverages - Meaning and Importance - Types of Leverages	K1-K4	5	1-4
3	Cost of Capital			
	3.1 Meaning and Significance	K1-K2	2	1-2
	3.2 Cost of Equity and Retained Earnings	K1-K5	3	1-5
	3.3 Cost of Debt – Redeemable, Cost of Preference – Redeemable		4	
	3.4 Computation of Overall Cost of Capital - Book Value and Market Value, Weighted Average Cost of Capital		4	
	3.5 Term Structure of Interest Rates		2	
4	Working Capital Management	K1-K5		1-5
	4.1 Working Capital – Meaning, Definition and Estimation of Working Capital Requirement		5	
	4.2 Cash Management, Marketable Securities Management, Accounts Receivable Management		4	
	4.3 Inventory Management		3	
	4.4 Short-term Credit Management		3	
5	Capital Budgeting	K1-K5		1-5
	5.1 Stages of Capital Budgeting – Incremental Cash Flows, Income Tax considerations, Evaluating Uncertainty.		4	
	5.2 Methods of Capital Investment Analysis - Pay Back Period, Net Present Value and Internal Rate of Return		6	

BOOKS FOR STUDY

Khan, M.Y. and P.K. Jain. *Basic Financial Management*, New Delhi: Tata McGraw Hill, 2017
 Dr. A. Murthy, *Financial Management*, Chennai: Margham Publications, 2021

BOOKS FOR REFERENCE

Chandra,. *Fundamentals of Financial Management*, New Delhi: Tata McGraw Hill, 2014
 Van Horne, James C. *Financial Management and Policy*, New Delhi: Prentice Hall of India, 2011.
 Maheshwari, S. N. *Financial Management*, New Delhi: Vikas Publications, 2013
 Pandey, I. M. *Financial Management*, New Delhi: Vikas Publications, 2016
 Ravi M. Kishore. *Taxmann's Financial Management*, New Delhi: Taxmann, 2016

WEB SOURCES

www.mdpi.com/
www.indianjournaloffinance.co.in/
www.financeindia.com/

JOURNALS

Journal on Risk and Financial
Management Indian Journal of Finance

PATTERN OF ASSESSMENT

Continuous Assessment Test:

Total Marks: 50

Duration: 90 minutes

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A -Not Exceeding 50 words for theory	K1 (6)	$3 \times 2 = 6$	3 K1 questions	3 K1 questions (2 theory and 1 problem)
B – Not Exceeding 150 words for theory	K2 (10)	$2 \times 5 = 10$	2 K2 questions	3 K2 questions (1 theory and 2 problem)
C	K3,K4 (20)	$2 \times 10 = 20$	1 K3 question 1 K4 question	1 K3 questions (only problems) Internal Choice 1 K4 questions (only problems) Internal Choice
D	K5(14)	$1 \times 14 = 14$	1 K5 question	2 K5 questions (Only problems)
	Total	50	8	10

Other Components: Total Marks: 50

Assignment, Open Book test, MCQ, Short Answer Test, Case Study

End Semester Examination:**Total Marks: 100****Duration: 3 Hours**

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A -Not Exceeding 50 words for theory	K1 (10)	5 x 2 = 10	5 K1 questions	5 K1 questions (2 Theory and 3 Problems)
B – Not Exceeding 150 words for theory	K2 (20)	4 x 5 = 20	4 K2 questions	6 K2 questions (one Theory and 5 Problems)
C	K3, K4 (40)	4 x 10 = 40	2 K3 questions 2 K4 questions	2 K3 questions (Only Problems) Internal Choice 2K4 questions (Only Problems) Internal Choice
D	K5 (30)	2 x 15 = 30	2 K5 questions	3 K5 questions (Only Problems)
	Total	100	15	18

**Mapping of Course Outcomes (COs)
to Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)**

Semester	Subject Code: 23BF/MC/FM44												
IV	Course Title: FINANCIAL MANAGEMENT												
Course Outcomes (COs)	Programme Outcomes (POs)								Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	3	3	3	3	3	3	1	3	3	3	3	3
CO 2	3	3	3	3	3	3	3	1	3	3	3	3	3
CO 3	3	3	3	2	2	3	3	1	2	2	3	3	3
CO 4	3	2	2	3	3	3	1	1	3	3	2	1	3
CO 5	3	3	3	3	3	3	3	1	3	3	3	3	3

High Correlation: 3

Moderate Correlation: 2

Low Correlation: 1

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600086

**B.Com. DEGREE: BANKING, FINANCE AND ENTREPRENEURSHIP
SYLLABUS**

(Effective from the Academic Year 2023-2024)

HUMAN CAPITAL MANAGEMENT

CODE: 23BF/MC/HC43

CREDITS: 3

L T P: 3 1 0

TOTAL TEACHING HOURS: 52

OBJECTIVES OF THE COURSE

- To acquaint the students with the concepts and emerging trends in human resource management.
- To educate the students on the managerial, operative and maintenance aspects of the human resources in an organization.
- To familiarize the students with the processes and mechanism of managing human capital
- To impart knowledge on recruitment and selection process.
- To enable students to analyse the process and methods of performance appraisal.

COURSE LEARNING OUTCOMES

On successful completion of the course the students will be able to

COs	DESCRIPTION	CL
CO1	define fundamental concepts in human resource management.	K1
CO2	explain the strategic role of HR in organisations	K2
CO3	apply HR strategies to match job roles with appropriate candidates.	K3
CO4	analyse the effectiveness of training programme and its impact on organizational performance.	K4
CO5	critically examine the HR challenges prevailing in organisations.	K5
CL – Cognitive Level K1 – Remember K2 – Understand K3 – Apply K4 – Analyse K5 – Evaluate K6 – Create		

UNIT	CONTENT	CL	HRS	CO
1	Introduction			
	1.1 Scope and Objectives of Human Resource Management	K1-K3	2	1-3
	1.2 Significance and Functions of Human Resource Management	K1-K4	2	1-4
	1.3 Emerging Challenges of Human Resource Management- Workforce Diversity, Downsizing, Work Life Balance	K1- K5	4	1-5
1.4 Recent Trends in Human Resource Management	2			
2	Acquisition of Human Resources			
	2.1 Objectives, Characteristics and Process of HR Planning	K1-K4	4	1-4

UNIT	CONTENT	CL	HRS	CO
	2.2 Job Analysis, Job Description, Job Specification	K1-K5	4	1-5
	2.3 Recruitment – Concept, Sources	K1-K4	4	1-4
	2.3 Selection Procedure, Testing, Placement and Induction	K1-K5	4	1-5
3	Training and Development			
	3.1 Concept and Importance, Identifying Training and Development Needs, Designing Training Programme	K1-K5	4	1-5
	3.2 Training and Development Methods	K1-K4	4	1-4
	3.3 Evaluating Training Effectiveness	K1-K5	2	1-5
4	Performance Appraisal			
	4.1 Nature and Importance of Performance Appraisal	K1-K3	3	1-3
	4.2 Process and Methods of Performance Appraisal	K1-K5	3	1-5
	4.3 Performance Management, Performance Counseling		2	
5	Employee Maintenance			
	5.1 Employees Welfare– Health, Safety and Social Security	K1-K5	4	1-5
	5.2 Grievance Handling and Redressal – Vigil Mechanism and Prevention of Sexual Harassment		4	

BOOKS FOR STUDY

Aswathappa K. *Human Resource Management*, New Delhi: Tata McGraw Hill, 2020
 Gupta, C.B. *Human Resource management*, New Delhi: Sultan Chand, 2021

BOOKS FOR REFERENCE

Flippo V. Edwin. *Personnel Management*. New Delhi: Tata McGraw Hill, 2017
 Mamoria, C.B. *Personnel Management*. Mumbai: Himalaya Publications, 2017
 Prasad, L.M. *Human Resource management*. New Delhi: Sultan Chand & Sons, 2020
 John Bratton and Jeffery Gold *Human Resource Management Theory and Practice*,
 New Delhi: Macmillan Publication, 2015

WEB SOURCES

www.hrcouncil.ca/hr-toolkit/planning-strategic.cfm
www.hrwale.com/recruitment/88-2/
www.educationobserver.com/forum/showthread.php?tid=12165anagementhelp.org/training/

JOURNALS

International Journal of Human Resource Management
 The Human Resource Management Review
 Human Resource Management International Digest

PATTERN OF ASSESSMENT**Continuous Assessment Test:****Total Marks: 50****Duration: 90 minutes**

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A - Not Exceeding 50 words	K1 (6)	$3 \times 2 = 6$	3 K1 questions	3 K1 questions
B – Not Exceeding 150 words	K2 (10)	$2 \times 5 = 10$	2 K2 questions	3 K2 questions
C – Not exceeding 500 words	K3,K4 (20)	$2 \times 10 = 20$	1 K3 question 1 K4 question	1 K3 questions Internal Choice 1 K4 questions Internal Choice
D - Not exceeding 1000 words	K5(14)	$1 \times 14 = 14$	1 K5 question	2 K5 questions
	Total	50	8	10

Other Components: Total Marks: 50

Assignment, Open Book test, MCQ, Short Answer Test, Case Study

End Semester Examination:**Total Marks: 100****Duration: 3 Hours**

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A -Not Exceeding 50 words	K1 (10)	$5 \times 2 = 10$	5 K1 questions	5 K1 questions
B – Not Exceeding 150 words	K2 (20)	$4 \times 5 = 20$	4 K2 questions	6 K2 questions
C – Not exceeding 500 words	K3, K4 (40)	$4 \times 10 = 40$	2 K3 questions 2 K4 questions	2 K3 questions Internal Choice 2K4 questions Internal Choice
D - Not exceeding 1000 words	K5 (30)	$2 \times 15 = 30$	2 K5 questions	3 K5 questions
	Total	100	15	18

**Mapping of Course Outcomes (COs)
to Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)**

Semester	Subject Code: 23BF/MC/HC43												
IV	Course Title: HUMAN CAPITAL MANAGEMENT												
Course Outcomes (COs)	Programme Outcomes (POs)								Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	3	3	3	3	3	3	3	3	3	3	3	3
CO 2	3	1	3	3	3	3	3	3	3	3	3	1	3
CO 3	3	3	3	3	3	3	2	3	3	3	3	2	3
CO 4	3	3	3	3	3	3	1	3	3	3	3	1	3
CO 5	2	3	3	3	3	3	3	3	2	3	3	3	3

High Correlation: 3

Moderate Correlation: 2

Low Correlation: 1

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600086

B.Com. DEGREE: BANKING, FINANCE AND ENTREPRENEURSHIP

SYLLABUS

(Effective from the Academic Year 2023-2024)

ACCOUNTING FOR DECISION MAKING

CODE: 23BF/MC/AD43

CREDITS: 3

L T P: 3 1 0

TOTAL TEACHING HOURS: 52

OBJECTIVES OF THE COURSE

- To enable students to prepare and analyse financial statements
- To equip students with tools used for measuring financial performance
- To familiarise students on forex management
- To apply marginal costing techniques in decision making.
- To acquaint students with the importance of standard costing as a cost control technique

COURSE LEARNING OUTCOMES

On successful completion of the course the students will be able to

COs	DESCRIPTION	CL
CO1	recall and define accounting concepts which influence business decisions.	K1
CO2	explain the relationship between cost, sales volume and profit	K2
CO3	apply the financial concepts to interpret financial statements and record effects of inflation in accounting	K3
CO4	analyse the financial statement for measuring financial performance.	K4
CO5	evaluate the standards and causes of variance in costing	K5
CL – Cognitive Level K1 – Remember K2 – Understand K3 – Apply K4 – Analyse K5 – Evaluate		

UNIT	CONTENT	CL	HRS	CO
1	Financial Statement Analysis			
	1.1 Meaning and Process of Financial Statement Analysis	K1-K4	3	1-4
	1.2 Objectives, Types and Procedure for Analysis and Interpretation of Financial Statements	K1-K5	3	1-5
1.3 Tools of Financial Statement Analysis – Comparative Statement Analysis, Common Size Statement Analysis and Trend Analysis	4			
2	Ratio Analysis			
	2.1 Liquidity, Activity, Profitability and Market Value Ratios	K1-K5	4	1-5
2.2 Profitability Analysis using Ratios - Income Measurement Analysis, Revenue Analysis, Cost of Sales Analysis, Expense Analysis, Variation Analysis	6			

UNIT	CONTENT	CL	HRS	CO
3	Marginal Costing 3.1 Marginal Costing – Meaning and Definition	K1-K2	1	1-2
	3.2 Cost-Volume-Profit Analysis	K1-K5	3	1-5
	3.3 Application of Marginal Costing in Decision Making - Special Orders and Pricing, Make or Buy, Sell or Process Further, Add or Drop a Segment, Capacity Considerations, Profit Performance and Alternative Operating Levels		6	
4	Forex Management 4.1 Impact of Foreign Operations	K1-K2	1	1-2
	4.2 Effects of Changing Prices and Inflation	K1-K5	1	1-5
	4.3 Impact of Changes in Accounting Treatment		1	
	4.4 Value and Income – Accounting and Economic Concepts		4	
	4.5 Earnings Equality		3	
5	Standard Costing and Variance Analysis 5.1 Meaning of Standard Cost and Standard Costing, Advantages, Limitations and Application	K1-K4	2	1-4
	5.2 Variance Analysis – Material, Labour, Overhead and Sales Variances	K1-K5	5	1-5
	5.3 Planning and Control Variances, Investigation of Variances, Revision Variances and Reconciliation of Variances		5	

BOOKS FOR STUDY

Maheshwari, S.N. *Principles of Management Accounting*. New Delhi: Sultan Chand, 2021
Reddy T.S. and A Murthy, *Management Accounting*, Chennai: Margham Publications, 2021

BOOKS FOR REFERENCE

S N Maheswari, *Accounting for Management*, New Delhi: S.Chand & Sons, 2018
Saxena & Vashist, *Advanced Cost and Management Accounting*: New Delhi: Sultan Chand & Sons, 2010
Khan, M.Y Jain P.K, *Management Accounting*, New Delhi: Tata McGraw Hill, 2013

WEB SOURCES

www.icai.org
www.icma.com
www.aicpa.org

JOURNALS

International Journal of research in Commerce and Management
Research and Journal of Management Accounting
Management Accounting Research Journal
Indian Journal of Finance

PATTERN OF ASSESSMENT

Continuous Assessment Test:

Total Marks: 50

Duration: 90 minutes

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A -Not Exceeding 50 words for theory	K1 (6)	$3 \times 2 = 6$	3 K1 questions	3 K1 questions (2 theory and 1 problem)
B – Not Exceeding 150 words for theory	K2 (10)	$2 \times 5 = 10$	2 K2 questions	3 K2 questions (1 theory and 2 problem)
C	K3,K4 (20)	$2 \times 10 = 20$	1 K3 question 1 K4 question	1 K3 questions (only problems) Internal Choice 1 K4 questions (only problems) Internal Choice
D	K5(14)	$1 \times 14 = 14$	1 K5 question	2 K5 questions (Only problems)
	Total	50	8	10

Other Components: Total Marks: 50

Assignment, Open Book test, MCQ, Short Answer Test, Case Study

End Semester Examination:

Total Marks: 100

Duration: 3 Hours

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A -Not Exceeding 50 words for theory	K1 (10)	$5 \times 2 = 10$	5 K1 questions	5 K1 questions (2 Theory and 3 Problems)
B – Not Exceeding 150 words for theory	K2 (20)	$4 \times 5 = 20$	4 K2 questions	6 K2 questions (one Theory and 5 Problems)
C	K3, K4 (40)	$4 \times 10 = 40$	2 K3 questions 2 K4 questions	2 K3 questions (Only Problems) Internal Choice 2K4 questions (Only Problems) Internal Choice
D	K5 (30)	$2 \times 15 = 30$	2 K5 questions	3 K5 questions (Only Problems)
	Total	100	15	18

**Mapping of Course Outcomes (COs)
to Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)**

Semester	Subject Code: 23BF/MC/AD43												
IV	Course Title: ACCOUNTING FOR DECISION MAKING												
Course Outcomes (COs)	Programme Outcomes (POs)								Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	3	3	3	3	3	3	1	3	3	3	3	3
CO 2	3	2	3	3	2	3	3	1	3	2	3	3	3
CO 3	3	3	3	2	3	3	3	1	3	3	2	3	3
CO 4	3	3	3	3	3	3	2	1	3	3	3	2	3
CO 5	3	2	3	3	2	3	3	1	3	3	2	3	3

High Correlation: 3

Moderate Correlation: 2

Low Correlation: 1

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600086

**B.Com. DEGREE: BANKING, FINANCE AND ENTREPRENEURSHIP
SYLLABUS**

(Effective from the Academic Year 2023-2024)

INDIAN FINANCIAL SYSTEM

CODE: 23BF/MC/IF43

CREDITS: 3

L T P: 3 1 0

TOTAL TEACHING HOURS: 52

OBJECTIVES OF THE COURSE

- To acquaint students with the functioning and importance of financial institutions and financial markets
- To expose students to the different types of financial services.
- To familiarise students with the depository and non-depository financial institutions.
- To educate about the roles of intermediaries and its regulatory bodies.
- To expose students to the governing bodies of Indian financial system.

COURSE LEARNING OUTCOMES

On successful completion of the course the students will be able to

COs	DESCRIPTION	CL
CO1	recall the key components and participants of the Indian financial system	K1
CO2	explain the functions and roles of financial markets	K2
CO3	identify the different financial institutions involved as intermediaries in the financial structure.	K3
CO4	examine the various financial services provided by institutions.	K4
CO5	evaluate the scope of different financial services	K5
CL – Cognitive Level K1 – Remember K2 – Understand K3 – Apply K4 – Analyse K5 – Evaluate		

UNIT	CONTENT	CL	HRS	CO
1	Introduction			
	1.1 Indian Financial System-Meaning, Characteristics, Significance and Components, Challenges and Growth	K1-K4	4	1-4
	1.2 Financial Markets – Importance, Characteristics and Classification	K1-K5	3	1-5
	1.3 Financial Institutions – Functions and Structure	K1- K5	3	1-5
2	Financial Markets			
	2.1 Types of Financial Markets	K1-K3	2	1-3

UNIT	CONTENT	CL	HRS	CO
	2.2 Market Efficiency	K1-K5	1	1-5
	2.3 Capital Market – Functions, Instruments, Organisation and Mechanism		2	
	2.3.1 Primary Market – Concept, Features, Functions, Instruments, Organisation and Mechanism – Initial Public Offer, Follow on Public Offer, Rights Issue, Private Placement, Preferential Issues, Bonus Issues, Book-Building, Global Depository Receipts		5	
	2.3.2 Secondary Market – Functions, Methods of Issue in the Secondary Market		2	
3	Financial Institutions			
	3.1 Depository Institutions - Organizational setup – Commercial Banks and Industrial Finance	K1-K4	2	1-4
	3.2 Non-Depository Institutions – Mutual Fund, Chit Fund, Unit Trust of India – Insurance Companies (Both Life and Non-Life Insurance Companies)	K1-K5	3	1-5
	3.3 Investment Banks – Meaning and Types	K1-K4	2	1-4
	3.4 Non-Banking Financial Companies - Meaning, Scope, Characteristics and Functions, Types – Organized and unorganized	K1-K5	3	1-5
4	Financial Services			
	4.1 Concept, Nature and Scope	K1-K3	1	1-3
	4.2 Merchant Banking – Meaning, Types, Responsibilities	K1-K4	6	1-4
	4.3 Leasing – Types of Leasing			
	4.4 Credit Rating – Meaning, Functions, CRISIL, ICRA, CARE	K1-K5	3	1-5
5	Regulatory and Promotional Aspects			
	5.1 Securities and Exchange Board of India Act, 1992 - Objects, Powers, Significance and Functions – Insider Trading, Adjudication and Penalties	K1-K5	5	1-5
	5.2 National Securities Depository Limited (NSDL), Central Depository Services Limited (CDSL), The Stock Holding Corporation of India Limited (SHCIL)		5	

BOOKS FOR STUDY

M Y Khan, *Indian Financial System*, New Delhi: Tata McGraw Hill Education, 2017
 Jeff Madhura, *Financial Institutions and Markets*, New Delhi: Cengage Learning India Private Limited, New Delhi, 2016

BOOKS FOR REFERENCE

Jayadeb Sarkhel, Seikh Salim, *Indian Financial System*, New Delhi: Tata McGraw Hill

Education, 2018

Sujatra Bhattacharyya, *Indian Financial System*, New Delhi: Oxford University Press, 2017

Machiraju, *Indian Financial System*, Noida: Vikas Publishing House, 2018

Srivastava R M and Divya Nigam, *Dynamics of Financial Markets and Institutions in India*, New Delhi: Excel Books, 2015

Bharati V.Pathak, *Indian Financial System*, New Delhi: Pearson Education, 2018

Akhan, J. A. *Non-banking Financial Companies (NBFCs) in India: Functioning & Reforms*, Chennai: New Century Publications, 2013

WEB SOURCES

www.sebi.gov.in

www.nism.ac.in

www.rbi.org.in

JOURNALS

International Journal of Banking and Finance

Research IOSR Journals

PATTERN OF ASSESSMENT

Continuous Assessment Test:

Total Marks: 50

Duration: 90 minutes

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A -Not Exceeding 50 words	K1 (6)	$3 \times 2 = 6$	3 K1 questions	3 K1 questions
B – Not Exceeding 150 words	K2 (10)	$2 \times 5 = 10$	2 K2 questions	3 K2 questions
C – Not exceeding 500 words	K3,K4 (20)	$2 \times 10 = 20$	1 K3 question 1 K4 question	1 K3 questions Internal Choice 1 K4 questions Internal Choice
D - Not exceeding 1000 words	K5(14)	$1 \times 14 = 14$	1 K5 question	2 K5 questions
	Total	50	8	10

Other Components: Total Marks: 50

Assignment, Open Book test, MCQ, Short Answer Test, Case Study

End Semester Examination:**Total Marks: 100****Duration: 3 Hours**

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A -Not Exceeding 50 words	K1 (10)	5 x 2 = 10	5 K1 questions	5 K1 questions
B – Not Exceeding 150 words	K2 (20)	4 x 5 = 20	4 K2 questions	6 K2 questions
C – Not exceeding 500 words	K3, K4 (40)	4 x 10 = 40	2 K3 questions 2 K4 questions	2 K3 questions Internal Choice 2K4 questions Internal Choice
D - Not exceeding 1000 words	K5 (30)	2 x 15 = 30	2 K5 questions	3 K5 questions
	Total	100	15	18

**Mapping of Course Outcomes (COs)
to Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)**

Semester	Subject Code: 23BF/MC/IF43												
IV	Course Title: INDIAN FINANCIAL SYSTEM												
Course Outcomes (COs)	Programme Outcomes (POs)								Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	3	3	3	3	2	2	2	3	3	3	2	3
CO 2	3	3	3	3	3	2	2	2	3	3	3	2	3
CO 3	3	3	3	2	3	2	2	2	3	3	3	2	3
CO 4	3	3	3	2	2	2	2	2	3	3	3	2	3
CO 5	3	3	3	3	2	2	2	2	3	3	3	2	3

High Correlation: 3

Moderate Correlation: 2

Low Correlation: 1

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086

B.Com. DEGREE: BANKING, FINANCE AND ENTREPRENEURSHIP

SYLLABUS

(Effective from the academic year 2023-2024)

INTERNSHIP

CODE: 23BF/MC/IN42

CREDITS: 2

Internship is an integral part of the B.Com – Banking, Finance & Entrepreneurship Programme. To enable students to face the challenges of the business world, Internship Training is important. It plays a vital role in implementing theoretical knowledge and gaining practical exposure from the industry/organisation.

OBJECTIVES OF INTERNSHIP

- To integrate theory and practice
- To gain working experience in a real working environment
- To engage in teams for execution of work assigned
- To widen their social and cultural experience
- To expose students to a wide spectrum of professional services in the field of commerce
- To gain insight on organization structure and its roles and responsibilities
- To help students identify and develop professional skills

GUIDELINES:

- The student will undergo practical training in a reputed organization for 30 hours
- The student is expected to work in the Finance Sector.
- The student is required to maintain a log book duly counter signed by the supervisor of the organization
- Log book should contain the following details:
Hours worked, Nature of work performed, Signature of the supervisor
- A final consolidated report to be submitted to faculty advisor

Preparation of Final Report

The report should have a minimum of 50 pages detailing the work assigned and performed in the organization - Introduction of the Organisation/ Practical Aspects of Internship - Experience/Suggestions/Challenges/Conclusion

Pattern of Evaluation

Log book 20 marks

Project report & viva 80 marks

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600086

**B.Com. DEGREE: BANKING, FINANCE AND ENTREPRENEURSHIP
SYLLABUS**

(Effective from the Academic Year 2023-2024)

FINANCIAL ANALYSIS USING COMPUTERS PRACTICAL

CODE: 23BF/AC/FA45

CREDITS: 5

L T P: 1 0 4

TOTAL TEACHING HOURS: 65

OBJECTIVES OF THE COURSE

- To provide a practical exposure to the tools adopted for financial analysis
- To expose students to the application of various statistical tools in business.
- To generate accounting reports in Tally.
- To acquaint students with the use of Excel in evaluating the financial performance
- To familiarise to draw logical conclusions using statistical tools.

COURSE LEARNING OUTCOMES

On successful completion of the course the students will be able to

COs	DESCRIPTION	CL
CO1	identify the accounting software and packages available for financial analysis.	K1
CO2	explain the significance of using computer software and tools for financial analysis	K2
CO3	utilize spreadsheet software to perform quantitative analysis of financial data.	K3
CO4	analyse financial data using computer-based tools in business evaluation techniques.	K4
CO5	interpret the data using statistical tools	K5

CL – Cognitive Level
K1 – Remember | K2 – Understand | K3 – Apply | K4 – Analyse | K5 – Evaluate | K6 – Create

UNIT	CONTENT	CL	HRS	CO
1	Accounting Package – Tally			
	1.1 Introduction to Tally	K1	2	1
	1.2 Creation, Alteration and Deletion of a Company	K1-K2	3	1-2
	1.3 Creation, Alteration and Deletion of Groups and Ledgers	K1-K3	3	1-3
	1.4 Accounting Vouchers – Types, Voucher Entry	K1-K4	3	1-4
	1.5 Preparation of Financial Statements – Day Book, Trial Balance, Profit and loss Account and Balance Sheet - Moving Data to Excel from Tally	K1-K5	4	1-5

UNIT	CONTENT	CL	HRS	CO
2	Analysis using MS Excel 2.1 Introduction to Excel	K1	1	1-3
	2.2 Formatting Worksheets	K1-K3	2	1-5
	2.3 Mathematical and Statistical Operations, Text, Logical, Lookup and References using Excel Functions	K1-K5	4	1-5
	2.4 Presentation of Data in MS Excel using Graph, Tables and PIVOT table		4	
	2.5 Named Ranges in MS Excel		3	
3	Financial Statement Analysis and Business Forecasting using Excel 3.1 Techniques of Financial Statement Analysis	K1-K5	2	1-5
	3.1.1 Comparative Statements		2	
	3.1.2 Common Size Statements		2	
	3.1.3 Trend Percentages		3	
	3.2 Preparation of Master Budgets		3	
	3.3 Cash Flow Analysis		2	
4	Business Evaluation Techniques using Excel 4.1 Time Value of Money	K1	2	1
	4.2 Future and Present Value of Money	K1-K3	4	1-3
	4.3 Future and Present Value of Annuity			
	4.4 Evaluation Techniques – Pay Back Period, NPV and IRR methods	K1-K5	4	1-5
5	Application of MS Excel in Statistics 5.1 Univariate analysis	K1-K5	1	1-5
	5.2 Correlation Analysis – Correlation Coefficient – Regression Analysis – Regression Equations		3	
	5.3 Testing of Hypothesis for Small Sample		3	
	5.4 Application of Chi-Square Test – Test of Goodness Fit and Test of Independence		2	
	5.5 Analysis of Variance		3	

BOOKS FOR STUDY

Frye Curtis, *Microsoft Excel 2016 Step by Step*, New Delhi: Microsoft Press, 2015.
Nadhani, A.K. and Nadhani K.K, *Implementing Tally 9*, Noida: BPB Publications, 2018

BOOKS FOR REFERENCE

Bernd Held, *Excel 2016 Functions & Formulas*, Noida: BPB Publications, 2015
John, E. Hanker, Dean W. Wichern, Arthur G. Reitsch, *Business Forecasting*, New Delhi: Prentice Hall of India Pvt. Ltd., 2012.
Deepak Jain, *Computer Applications in Business*, Kolkata: Lawpoint Publications, 2010

WEB SOURCES

www.ecommerce-digest.com/online-academic-journals.html
www.openlearningworld.com/books/
www.tallyschool.com/free-tally-course-online/
www.tallysolutions.com/id/using-tally-want-learn/
www.excelexposure.com

JOURNALS

Indian Journal of Computer Application
Journal of Statistical Software
Journal of Modern Applied Statistical Methods
Chilean Journal of Statistics

PATTERN OF ASSESSMENT - PRACTICALS

Continuous Assessment Test: Total Marks: 50 Duration: 90 minutes

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A	K1,K2 (10)	$2 \times 5 = 10$	1 K1 question 1 K2 question	1 K1 question 1 K2 question
B	K3,K4 (20)	$2 \times 10 = 20$	1 K3 question 1 K4 question	2 K3 questions 2 K4 questions
C	K5 (20)	$1 \times 20 = 20$	1 K5 question	2 K5 questions
	Total	50	5	8

Other Components: Total Marks: 50

Assignment, quiz, open book test, Group Discussion, MCQ.

End Semester Examination:**Total Marks: 100****Duration: 3 Hours**

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A	K1,K2 (20)	$4 \times 5 = 20$	2 K1 questions 2 K2 questions	2 K1 questions 2 K2 questions
B	K3, K4 (40)	$4 \times 10 = 40$	2 K3 questions 2 K4 questions	3 K3 questions 3 K4 questions
C	K5 (40)	$2 \times 20 = 30$	2 K5 questions	3 K5 questions
	Total	100	10	13

**Mapping of Course Outcomes (COs)
to Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)**

Semester	Subject Code: 23BF/AC/FA45												
IV	Course Title: FINANCIAL ANALYSIS USING COMPUTERS												
Course Outcomes (COs)	Programme Outcomes (POs)								Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	3	3	-	3	3	-	1	3	-	3	-	-
CO 2	3	1	3	2	3	3	1	-	3	1	3	1	1
CO 3	3	3	3	-	3	3	3	1	3	2	3	3	2
CO 4	3	3	3	2	3	3	3	1	3	3	3	3	3
CO 5	3	3	3	3	3	3	3	2	3	3	3	3	3

High Correlation: 3

Moderate Correlation: 2

Low Correlation: 1

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600086

B.Com. DEGREE: BANKING, FINANCE AND ENTREPRENEURSHIP

SYLLABUS

(Effective from the Academic Year 2023-2024)

BUSINESS LAW

CODE: 23BF/MC/BL54

CREDITS: 4

L T P: 4 1 0

TOTAL TEACHING HOURS: 65

OBJECTIVES OF THE COURSE

- To introduce students to the legal environment of Business
- To expose students with the provisions of law that is essential to protect the business environment
- To provide a comprehensive knowledge on the procedural formalities in dealing with different aspects of business transactions
- To acquaint students with the provisions of a limited liability partnership
- To familiarise students with practical application of business law

COURSE LEARNING OUTCOMES

On successful completion of the course, students will be able to

COs	DESCRIPTION	CL
CO1	comprehend the features of different acts applicable to business	K1
CO2	discuss the complexity of the law relating to Business	K2
CO3	identify the fundamental legal principles behind contractual agreements.	K3
CO4	examine the legal aspects as to formation and operation of business.	K4
CO5	evaluate practical case laws relating to business law	K5
CL – Cognitive Level K1 – Remember K2 – Understand K3 – Apply K4 – Analyse K5 – Evaluate		

UNIT	CONTENT	CL	HRS	CO
1	Indian Contract			
	1.1 Meaning, Classification of Contract	K1-K2	2	1-2
	1.2 Essentials for a Valid Contract – Conditions	K1-K3	3	1-3
	1.3 Performance of Contract	K1-K5	5	1-5
1.4 Discharge and Remedies for a Breach of Contract	5			
2	Special Contracts	K1-K5		
	2.1 Indemnity and Guarantee		5	1-5
	2.2 Law of Bailment and Pledge		4	
2.3 Law of Agency	4			

UNIT	CONTENT	CL	HRS	CO
3	Sale of Goods			
	3.1 Essentials for a Contract of Sale	K1-K4	3	1-4
	3.2 Implied Conditions and Warranties		2	
	3.3 Transfer of Ownership and Delivery of Goods	K1-K5	5	1-5
3.4 Unpaid Seller- Rights	K1-K4	4	1-4	
4	Environment Protection Law – An Overview of			
	4.1 The National Green Tribunal Act, 2010	K1-K4	3	1-4
	4.2 The Air (Prevention and Control of Pollution) Act, 1981 The Water (Prevention and Control of Pollution) Act, 1974	K1-K5	5	1-5
4.3 The Environment Protection Act, 1986 The Hazardous Waste Management Regulations	3			
5	Limited Liability Partnership Act, 2008			
	5.1 Definitions, Electronic Governance, Certifying Authorities	K1-K4	6	1-4
	5.2 Digital Signature, Certificates, Penalties	K1-K5	6	1-5

BOOKS FOR STUDY

Kapoor N.D. *Elements of Mercantile Law*. New Delhi: Sultan Chand, 2020

Pillai N.P.N., Bhagavathy, *Legal Aspects of Business*, New Delhi, S.Chand, 2015

BOOKS FOR REFERENCE

Bulchandani K.R., *Business Law for Management Volume I*, Mumbai: Himalaya Publishing House, 2022

Maheswari S.N., Maheswari S.K., *A Manual of Business Laws*, Mumbai: Himalaya Publishing House, 2020

Tulsian P.C., Bharat Tulsian, *Business Law*, New Delhi: Tata McGraw- Hill education, 2014

Kuchhal, M.C. *Business Law*, New Delhi: Vikas Publications, 2013

Singh, A. *Principles of Mercantile Law*, New Delhi: Eastern Book Company, 2012

WEB SOURCES

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www.indialawworld.Co

www.legalserviceindia.co

mwww.ipindia.nic.in

JOURNALS

Journal of Business Law and Ethics

Journal of Intellectual Property Rights Law

National Journal of Environment Law

PATTERN OF ASSESSMENT**Continuous Assessment Test:****Total Marks: 50****Duration: 90 minutes**

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A -Not Exceeding 50 words	K1 (6)	$3 \times 2 = 6$	3 K1 questions	3 K1 questions
B – Not Exceeding 150 words	K2 (10)	$2 \times 5 = 10$	2 K2 questions	3 K2 questions
C – Not exceeding 500 words	K3,K4 (20)	$2 \times 10 = 20$	1 K3 question 1 K4 question	1 K3 questions Internal Choice 1 K4 questions Internal Choice
D - Not exceeding 1000 words	K5(14)	$1 \times 14 = 14$	1 K5 question	2 K5 questions
	Total	50	8	10

Other Components: Total Marks: 50

Assignment, Open Book test, MCQ, Short Answer Test, Case Study

End Semester Examination:**Total Marks: 100****Duration: 3 Hours**

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A -Not Exceeding 50 words	K1 (10)	$5 \times 2 = 10$	5 K1 questions	5 K1 questions
B – Not Exceeding 150 words	K2 (20)	$4 \times 5 = 20$	4 K2 questions	6 K2 questions
C – Not exceeding 500 words	K3, K4 (40)	$4 \times 10 = 40$	2 K3 questions 2 K4 questions	2 K3 questions Internal Choice 2 K4 questions Internal Choice
D - Not exceeding 1000 words	K5 (30)	$2 \times 15 = 30$	2 K5 questions	3 K5 questions
	Total	100	15	18

**Mapping of Course Outcomes (COs)
to Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)**

Semester	Subject Code: 23BF/MC/BL54												
V	Course Title: BUSINESS LAW												
Course Outcomes (COs)	Programme Outcomes (POs)								Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	3	3	3	3	3	3	1	3	3	3	3	1
CO 2	3	3	3	3	3	3	3	1	3	3	3	3	1
CO 3	3	3	3	3	3	3	3	3	3	3	3	3	1
CO 4	3	3	3	3	3	3	3	1	3	3	3	3	3
CO 5	3	3	3	3	3	3	3	2	3	3	3	3	3

High Correlation: 3

Moderate Correlation: 2

Low Correlation: 1

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600086

B.Com. DEGREE: BANKING, FINANCE & ENTREPRENEURSHIP

SYLLABUS

(Effective from the Academic Year 2023-2024)

CORPORATE FINANCE

CODE: 23BF/MC/CF54

CREDITS: 4

L T P: 4 1 0

TOTAL TEACHING HOURS: 65

OBJECTIVES OF THE COURSE

- To provide a fundamental knowledge on the concepts and principles of corporate finance, time value of money, risk and return and cost of capital
- To enable students with the concepts, assumptions and mechanics involving financial decisions
- To familiarise students with the analytical techniques used in decision making
- To expose students to the methods of corporate restructuring
- To acquaint students with the key components of financial statements and their relevance to corporate financial decision-making

COURSE LEARNING OUTCOMES

On successful completion of the course, students will be able to

COs	DESCRIPTION	CL
CO1	define and list the various sources of finance	K1
CO2	formulate the process and economic rationales of various corporate restructuring tools	K2
CO3	identify the international avenues for finance	K3
CO4	examine the factors affecting valuation of securities	K4
CO5	explain the risk involved in investment decisions	K5
CL – Cognitive Level K1 – Remember K2 – Understand K3 – Apply K4 – Analyse K5 – Evaluate		

UNIT	CONTENT	CL	HRS	CO
1	An Overview of Corporate Finance			
	1.1 Meaning, Scope and Importance of Corporate Financing	K1-K2	2	1-2
	1.2 Raising of Capital - Sources of Finance		2	
	1.2.1 Long term sources of Finance–Needs and Sources- External, Internal	K1-K4	2	1-4
	1.2.2 Short Term Finance – Needs and Sources		2	
1.3 Dividend Decision - Meaning, Types of Dividend Policies, Factors Influencing Dividend Policy	K1-K5	4	1-5	

UNIT	CONTENT	CL	HRS	CO
2	Financial Risk Management			
	2.1 Return - Meaning, Components and Computation of Return	K1-K2	4	1-2
	2.2 Risk – Meaning and Causes, Types of Risk	K1-K5	2	1-5
	2.2.1 Risk Identification and Assessment - Risk Mitigation Strategies – Managing Risk	K1-K3	5	1-3
	2.2.2 Relationship between Risk and Return	K1-K5	4	1-5
3	Valuation of Securities			
	3.1 Equity Valuation based on Accounting Information, Dividends and Earnings	K1-K5	8	1-5
3.2 Bond Valuation - Bond pricing, Yield to Maturity, Yield to Call	7			
4	Corporate Restructuring			
	4.1 Mergers and Acquisitions	K1-K5	2	1-5
	4.2 Reasons for Merger, Cost and Benefits, Terms of Merger		4	
	4.2 Types of Merger		4	
4.3 Other Forms of Restructuring	K1-K4	2	1-4	
5	International Finance			
	5.1 Fixed, Flexible and Floating Exchange Rates	K1-K5	4	1-5
	5.2 Managing Transaction Exposure	K1-K4	3	1-4
	5.3 Financing International Trade	K1-K5	4	1-5

BOOKS FOR STUDY

Pandey I. M., *Essentials of Financial Management*, New Delhi: Pearson India, 2022
Prasanna Chandra, *Fundamentals of Financial Management*, New Delhi, Tata Mc Graw Hill, 2022

BOOKS FOR REFERENCE

Pandey I. M., *Financial Management*, New Delhi: Pearson India, 2021
Jonathan Berk & Peter DeMarzo, *Corporate Finance*, New Delhi: Pearson India, 2019
Richard A. Brealey, Stewart C. Myers, Franklin Allen, Pitabas Mohanty, *Principles of Corporate Finance*, New Delhi: Tata McGraw Hill, 2018
Khan M.Y. and Jain P.K. *Financial Management*, New Delhi: Tata McGraw Hill, 2018

WEB SOURCES

www.cfainstitute.org/cfaprogram
www.icai.org
www.icsi.edu

JOURNALS

Journal of Banking and Finance
Journal of Finance
Journal of Financial Economics

PATTERN OF ASSESSMENT**Continuous Assessment Test:****Total Marks: 50****Duration: 90 minutes**

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A -Not Exceeding 50 words	K1 (6)	$3 \times 2 = 6$	3 K1 questions	3 K1 questions
B – Not Exceeding 150 words	K2 (10)	$2 \times 5 = 10$	2 K2 questions	3 K2 questions
C – Not exceeding 500 words	K3,K4 (20)	$2 \times 10 = 20$	1 K3 question 1 K4 question	1 K3 questions Internal Choice 1 K4 questions Internal Choice
D - Not exceeding 1000 words	K5(14)	$1 \times 14 = 14$	1 K5 question	2 K5 questions
	Total	50	8	10

Other Components: Total Marks: 50

Assignment, Open Book test, MCQ, Short Answer Test, Case Study

End Semester Examination:**Total Marks: 100****Duration: 3 Hours**

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A -Not Exceeding 50 words	K1 (10)	$5 \times 2 = 10$	5 K1 questions	5 K1 questions
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C – Not exceeding 500 words	K3, K4 (40)	$4 \times 10 = 40$	2 K3 questions 2 K4 questions	2 K3 questions Internal Choice 2 K4 questions Internal Choice
D - Not exceeding 1000 words	K5 (30)	$2 \times 15 = 30$	2 K5 questions	3 K5 questions
	Total	100	15	18

**Mapping of Course Outcomes (COs)
to Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)**

Semester	Subject Code: 23BF/MC/CF54												
V	Course Title: CORPORATE FINANCE												
Course Outcomes (COs)	Programme Outcomes (POs)								Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	2	3	2	3	2	-	2	3	2	3	-	3
CO 2	3	3	3	3	3	3	1	3	3	3	3	1	3
CO 3	3	2	3	3	3	3	1	3	3	2	3	1	3
CO 4	3	3	3	3	2	3	2	3	3	3	3	2	2
CO 5	3	2	3	3	3	3	3	3	3	2	2	3	3

High Correlation: 3

Moderate Correlation: 2

Low Correlation: 1

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600086

B.Com. DEGREE: BANKING, FINANCE & ENTREPRENEURSHIP

SYLLABUS

(Effective from the Academic Year 2023 - 2024)

CORPORATE GOVERNANCE AND ETHICS

CODE: 23BF/MC/CG53

CREDITS: 3

L T P: 3 1 0

TOTAL TEACHING HOURS: 52

OBJECTIVES OF THE COURSE

- To provide a comprehensive knowledge on the practices of corporate ethics and corporate governance
- To create an awareness on the corporate social responsibility of a Business
- To familiarize students with emerging trends in good governance practices.
- To acquaint students with the ethical issues in corporate governance and to adhere to the ethical Values
- To evaluate the legal and regulatory framework of corporate governance

COURSE LEARNING OUTCOMES

On successful completion of the course the students will be able to

COs	DESCRIPTION	CL
CO1	outline the importance of business ethics.	K1
CO2	discuss the dimensions of corporate governance	K2
CO3	identify unethical practices in marketing and advertising	K3
CO4	exhibit an understanding of the relevance of Corporate Governance and internal control	K4
CO5	assess the ethical practices in business	K5
CL – Cognitive Level K1 – Remember K2 – Understand K3 – Apply K4 – Analyse K5 – Evaluate		

UNIT	CONTENT	CL	HRS	CO
1	Introduction to Business Ethics	K1-K3	2	1-3
	1.1 Meaning, Scope, Objectives and Characteristics of Business Ethics			
	1.2 Importance of Business Ethics - Influencing Factors	2		
	1.3 Ethical Dilemma in Business - Conflict of Interest	2		
	1.4 Moral Philosophies and Values	K1-K5	2	1-5
1.5 Ethical Decision Making	2			
2	Ethical Considerations for Finance Professionals	K1-K3	2	1-3
	2.1 Ethical Professional Practice			
	2.2 Fraud Triangle	K1-K5	3	1-5
	2.3 Ethical Threats and Safeguards		3	
2.4 Evaluation and Resolution of Ethical Issues	2			

UNIT	CONTENT	CL	HRS	CO
3	Ethical Considerations for the Organisation			
	3.1 Organisational Factors and Ethical Culture	K1-K2	2	1-2
	3.2 Ethical Leadership	K1-K4	2	1-4
	3.3 Legal Compliance – Code of Ethics, SOX Act, 2002	K1-K5	2	1-5
	3.4 Responsibility for Ethical Conduct		2	
3.5 Sustainability and Social Responsibility	2			
4	Corporate Governance			
	4.1 Meaning, Principles and Four Pillars of Corporate Governance	K1-K2	3	1-2
	4.2 Evolution of the Concept of Corporate Governance– Board Reporting	K1-K3	2	1-3
	4.3 Board Committees and their Functions– Role of Independent Directors and Women Directors	K1-K5	4	1-5
	4.4 Role of Audit Committees		1	
4.5 Mandatory Reporting Requirements under the Companies Act 2013, read with Capital Market Regulations	2			
5	Internal Control, Risk and Compliance			
	5.1 Internal Control Structure and Management Philosophy	K1-K2	4	1-2
	5.2 Internal Control Policies for Safeguarding and Assurance	K1-K5	2	1-5
	5.3 Audit Risk- Risk of Material Misstatement and other Audit Risks- Sampling and Non-Sampling Risks		3	
5.4 External Audit Requirements and Assurance	1			

BOOKS FOR STUDY

Nirmala K., Aruna Rani N., Business Ethics and Corporate Governance, Noida: Himalaya Publishing House, 2023
Fernando, A.C. *Corporate Governance – Principles, Policies & Practice*, Noida: Pearson, 2018
Joan R. Boatright. *Ethics and the Conduct of Business*, Noida: Pearson, 2011

BOOKS FOR REFERENCE

Andrew Crane, Dirk Matten, Sarah Glozer & Laura Spence, *Business Ethics*, New Delhi: Oxford University Press, 2020
Bob Tricker, *Corporate Governance (International Edition)*, New Delhi: Oxford University Press, 2020
Murthy C.S.V., *Business Ethics and Corporate Governance*, Noida: Himalaya Publishing House, 2019
Kshama V. Kaushik, *CSR in India - Steering Business Towards Social Change*, New Delhi: Lexis Nexis, 2017
Bhanu Murthy, K. V. and Usha Krishna, *Politics Ethics and Social Responsibilities of Business*. New Delhi: Pearson Education, 2015

WEB SOURCES

www.ibscdc.org
www.exed.hbs.ed
www.hbr.org

JOURNALS

International Journal of Management Reviews
International Journal on Corporate Strategy and Social
Responsibility SSRN – E Journal

PATTERN OF ASSESSMENT

Continuous Assessment Test:

Total Marks: 50

Duration: 90 minutes

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A -Not Exceeding 50 words	K1 (6)	$3 \times 2 = 6$	3 K1 questions	3 K1 questions
B – Not Exceeding 150 words	K2 (10)	$2 \times 5 = 10$	2 K2 questions	3 K2 questions
C – Not exceeding 500 words	K3,K4 (20)	$2 \times 10 = 20$	1 K3 question 1 K4 question	1 K3 questions Internal Choice 1 K4 questions Internal Choice
D - Not exceeding 1000 words	K5(14)	$1 \times 14 = 14$	1 K5 question	2 K5 questions
	Total	50	8	10

Other Components: Total Marks: 50

Assignment, Open Book test, MCQ, Short Answer Test, Case Study

End Semester Examination:

Total Marks: 100

Duration: 3 Hours

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A -Not Exceeding 50 words	K1 (10)	$5 \times 2 = 10$	5 K1 questions	5 K1 questions
B – Not Exceeding 150 words	K2 (20)	$4 \times 5 = 20$	4 K2 questions	6 K2 questions
C – Not exceeding 500 words	K3, K4 (40)	$4 \times 10 = 40$	2 K3 questions 2 K4 questions	2 K3 questions Internal Choice 2 K4 questions Internal Choice
D - Not exceeding 1000 words	K5 (30)	$2 \times 15 = 30$	2 K5 questions	3 K5 questions
	Total	100	15	18

**Mapping of Course Outcomes (COs)
to Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)**

Semester	Subject Code: 23BF/MC/CG53												
V	Course Title: CORPORATE GOVERNANCE AND ETHICS												
Course Outcomes (COs)	Programme Outcomes (POs)								Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	3	2	3	3	3	3	1	3	3	3	3	1
CO 2	3	3	3	2	3	3	3	2	3	3	3	3	2
CO 3	2	3	3	3	2	2	3	3	3	3	3	3	3
CO 4	3	3	3	3	3	3	3	2	3	3	3	3	2
CO 5	2	3	2	2	2	2	3	2	2	3	3	3	2

High Correlation: 3

Moderate Correlation: 2

Low Correlation: 1

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600086

B.Com. DEGREE: BANKING, FINANCE & ENTREPRENEURSHIP

SYLLABUS

(Effective from the Academic Year 2023 - 2024)

LEGAL ASPECTS OF ENTREPRENEURSHIP

CODE: 23BF/MC/LE53

CREDITS: 3

L T P: 3 1 0

TOTAL TEACHING HOURS: 52

OBJECTIVES OF THE COURSE

- To expose students to the legal aspects of entrepreneurship
- To familiarize students with the provisions of FEMA Act
- To enable students to identify the legal aspects for MSME
- To acquaint students on the importance of consumer protection
- To enable students to understand the provisions relating to IPR

COURSE LEARNING OUTCOMES

On successful completion of the course the students will be able to

COs	DESCRIPTION	CL
CO1	outline the provisions of different acts relating to Entrepreneurship	K1
CO2	explain the legal provisions and features relating to MSME	K2
CO3	identify the enforcement mechanism with relation to FEMA, MSME, IPR, Competition and Consumer Protection Acts	K3
CO4	examine the legal regulations relating to entrepreneurship	K4
CO5	assess the grievance redressal mechanisms for different business ventures	K5
CL – Cognitive Level K1 – Remember K2 – Understand K3 – Apply K4 – Analyse K5 – Evaluate		

UNIT	CONTENT	CL	HRS	CO
1	Foreign Exchange Management Act, 1999 1.1 Objects of FEMA, Salient Features of FEMA, Definitions	K1-K4	2	1-4
	1.2 Authorised Person, Currency, Foreign Currency		2	
	1.3 Foreign Exchange, Foreign Security, Offences and Penalties	K1-K5	6	1-5
2	Micro, Small and Medium Enterprises Development Act, 2006 2.1 Introduction of the Act, Objectives and Features of the Act	K1-K3	2	1-3
	2.2 National Board for MSME – Functions and Powers	K1-K5	4	1-5
	2.3 Measures for Promotion and Development		2	
	2.4 Appointment of Officers, Powers and Penalties		2	

UNIT	CONTENT	CL	HRS	CO
3	Intellectual Property Rights in India	K1-K5	5	1-5
	3.1 Intellectual Property Law in India - Provisions Relating to Patents, Trademarks and Copyrights			
	3.2 Overview of Provisions Relating to Industrial Design and Geographical Indication			
	3.3 Enforcement of Intellectual Property Rights		2	
4	Competition Act 2002	K1-K3	4	1-3
	4.1 Concept of Competition, Development of Competition Law, Competition Policy			
	4.2 Anti-Competitive Agreements - Abuse of Dominant Position - Regulation of Combination – Powers and Functions of the Commission	K1-K5	6	1-5
5	Consumer Protection Act 1986	K1-K5	7	1-5
	5.1 Objects of the Act, Rights of Consumer, Definition – Consumer, Appropriate Laboratory, Compliant and Complainant, Consumer Dispute, Defect, Deficiency, Service and Restrictive Trade Practice/Unfair Trade Practice			
	5.2 Consumer Protection Councils – Consumer Grievance Redressal Machinery – National Commission		5	

BOOKS FOR STUDY

Kapoor N.D, *Elements of Mercantile Law*, New Delhi: Sultan Chand & Sons, 2022
Kuchhal M. C & Vivek Kuchal, *Business Legislation for Management*, New Delhi: S.Chand & Sons, 2023

BOOKS FOR REFERENCE

Univerals, *The Micro, Small and Medium Enterprises Development Act, 2006- Bare Act with Short Notes*, Lexis Nexis, 2021
Chopra R.K., *Mercantile Law*, Noida: Himalaya Publishing House, 2017
T. Ramappa: *Competition Law in India – Policies, Issues, and Developments*; 3rd Edition, New Delhi: Oxford University Press, 2014
Gogna P.P.S, *Corporate and Allied Laws*, 3rd Edition, New Delhi: S.Chand & Sons, 2013

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www.indilaw.com/index.php
www.amritt.com/services/india-business-consulting/business-laws-and-regulations-in-india/
www.lawnotes.in/Indian_Contract_Act,_1872
www.samadhaan.msme.gov.in

JOURNALS

Indian Business Law Journal
Andhra Pradesh Law Journal
Calcutta Law Journal
Madras Law Journal

PATTERN OF ASSESSMENT**Continuous Assessment Test:****Total Marks: 50****Duration: 90 minutes**

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A -Not Exceeding 50 words	K1 (6)	$3 \times 2 = 6$	3 K1 questions	3 K1 questions
B – Not Exceeding 150 words	K2 (10)	$2 \times 5 = 10$	2 K2 questions	3 K2 questions
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D - Not exceeding 1000 words	K5(14)	$1 \times 14 = 14$	1 K5 question	2 K5 questions
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Other Components: Total Marks: 50

Assignment, Open Book test, MCQ, Short Answer Test, Case Study

End Semester Examination:**Total Marks: 100****Duration: 3 Hours**

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D - Not exceeding 1000 words	K5 (30)	$2 \times 15 = 30$	2 K5 questions	3 K5 questions
	Total	100	15	18

**Mapping of Course Outcomes (COs)
to Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)**

Semester	Subject Code:23BF/MC/LE53												
V	Course Title: LEGAL ASPECTS OF ENTREPRENEURSHIP												
Course Outcomes (COs)	Programme Outcomes (POs)								Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	3	3	3	3	3	3	2	3	3	3	3	2
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CO 3	3	3	3	3	2	3	2	3	3	3	3	2	3
CO 4	3	3	3	3	2	1	3	3	3	3	3	3	3
CO 5	3	3	3	3	2	2	3	1	3	3	3	3	2

High Correlation: 3

Moderate Correlation: 2

Low Correlation: 1

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600086

B.Com. DEGREE: BANKING, FINANCE AND ENTREPRENEURSHIP

SYLLABUS

(Effective from the Academic Year 2023-2024)

DESIGN THINKING AND INNOVATION FOR ENTREPRENEURS

CODE: 23ID/IC/DI55

CREDITS: 5

L T P: 5 1 0

TOTAL TEACHING HOURS: 78

OBJECTIVES OF THE COURSE

- To expose students to design process as a tool for innovation
- To develop students' professional skills in Innovation Management
- To familiarize the students on portfolio of work to set them apart in the job market
- To provide an opportunity for students to develop teamwork and leadership skills
- To acquaint students with innovative business strategies

COURSE LEARNING OUTCOMES

On successful completion of the course the students will be able to

COs	DESCRIPTION	CL
CO1	define and Interpret various innovation models	K1
CO2	comprehend and build empathy for target audience	K2
CO3	apply and examine the innovative business ideas	K3
CO4	develop a strong understanding of the design process	K4
CO5	evaluate the effectiveness of innovation in different business venture	K5

CL – Cognitive Level
K1 – Remember | K2 – Understand | K3 – Apply | K4 – Analyse | K5 – Evaluate

UNIT	CONTENT	CL	HRS	CO
1	Human Centered Design 1.1 Introduction to Human-centered Design; Roots of Design Thinking - Design Thinking as a Celebration	K1-K4	4	1-4
	1.2 Digital Disruption and Technology Evolution		3	
	1.3 Appreciating User Needs – Knowing your Users, Identifying Customer Needs		4	
	1.4 Designing with Empathy, Designing for Diversity and Inclusion	K1-K5	5	1-5

UNIT	CONTENT	CL	HRS	CO
2	Ideation and Applied Creativity 2.1 Ideation techniques and Tools for Fostering Creativity	K1-K4	5	1-4
	2.2 Visualisation and storytelling; Immersive learning exercises		5	
	2.3 Prototyping and Testing – Minimum Value Proposition; Proof of Concept, Designing, Tooling and Building		3	
	2.4 Learning from Failed Design		4	
3	Product and Service Design 3.1 Lean and Agile Product/ Service Design	K1-K5	3	1-5
	3.2 Sustainability through Design Thinking		4	
	3.3 Design for Products and Services		4	
	3.4 New Product Development Processes		5	
4	Innovation Management under Entrepreneurship 4.1 Concept of Intrapreneurship	K1-K5	4	1-5
	4.2 Innovation Project Life-Cycle		5	
	4.3 Frugal Innovation		3	
	4.4 Innovation Management Models		4	
5	Leading Innovation in Organisations 5.1 Innovation for Growth and Transforming Business	K1- K5	4	1-5
	5.2 Need for Leadership and Commitment in Innovation		3	
	5.3 Collaborative Ideation and Innovation		3	
	5.4 Data Driven Innovation		3	

BOOKS FOR STUDY

Prof. Nigel Cross - *Design Thinking Understanding How Designers Think and Work*, New Delhi: Bloomsbury, 2019

S.S. Kanka, *Creativity and Innovation in Entrepreneurship*: New Delhi: Sultan Chand & Sons, 2021

BOOKS FOR REFERENCE

S.S.Kanka & C.B.Gupta, *Entrepreneurship and Small Business Management*, New Delhi: Sultan Chand & Sons, 2023

Bhatia RC, *Entrepreneurship: Business and Management*, New Delhi: Sultan Chand & Sons, 2020

Dr. D. Kesavan, *Entrepreneurship Development*, Chennai: Notion Press Media Pvt. Ltd, 2019
Charntimath, *Entrepreneurship Development and Small Business Enterprises*, New Delhi: Pearson Education India, 2013

Scott Swan, Michael G. Luchs and Abbie Griffin, *Design Thinking: New Product Development Essentials*, New Jersey: Wiley Blackwell 2016

WEB SOURCES

<https://schoolofdesignthinking.echos.cc/>

<https://ideou.com>

<https://hbr.org/2018/09/why-design-thinking-works>

<https://interaction-design.org>

JOURNALS

International Journal of Design Creativity and Innovation

IAR Journal of Entrepreneurship, Innovation & Design Thinking

PATTERN OF ASSESSMENT

Continuous Assessment Test:

Total Marks: 50

Duration: 90 minutes

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A -Not Exceeding 50 words	K1 (6)	$3 \times 2 = 6$	3 K1 questions	3 K1 questions
B – Not Exceeding 150 words	K2 (10)	$2 \times 5 = 10$	2 K2 questions	3 K2 questions
C – Not exceeding 500 words	K3,K4 (20)	$2 \times 10 = 20$	1 K3 question 1 K4 question	1 K3 questions Internal Choice 1 K4 questions Internal Choice
D - Not exceeding 1000 words	K5(14)	$1 \times 14 = 14$	1 K5 question	2 K5 questions
	Total	50	8	10

Other Components: Total Marks: 50

Assignment, Open Book test, MCQ, Short Answer Test, Case Study

End Semester Examination:

Total Marks: 100

Duration: 3 Hours

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A -Not Exceeding 50 words	K1 (10)	5 x 2 = 10	5 K1 questions	5 K1 questions
B – Not Exceeding 150 words	K2 (20)	4 x 5 = 20	4 K2 questions	6 K2 questions
C – Not exceeding 500 words	K3, K4 (40)	4 x 10 = 40	2 K3 questions 2 K4 questions	2 K3 questions Internal Choice 2 K4 questions Internal Choice
D - Not exceeding 1000 words	K5 (30)	2 x 15 = 30	2 K5 questions	3 K5 questions
	Total	100	15	18

**Mapping of Course Outcomes (COs)
to Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)**

Semester	Subject Code: 23ID/IC/DI55												
V	Course Title: DESIGN THINKING AND INNOVATION FOR ENTREPRENEURS												
Course Outcomes (COs)	Programme Outcomes (POs)								Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	3	2	3	3	1	-	-	3	-	3	-	-
CO 2	3	3	2	3	3	1	2	2	3	2	3	2	2
CO 3	3	3	3	2	3	2	1	1	3	2	3	1	1
CO 4	3	3	3	3	3	3	2	1	3	2	3	2	1
CO 5	3	3	3	3	1	3	1	1	3	1	3	1	1

High Correlation: 3

Moderate Correlation: 2

Low Correlation: 1

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600086

B.Com. DEGREE: BANKING, FINANCE AND ENTREPRENEURSHIP

SYLLABUS

(Effective from the Academic Year 2023-2024)

CORPORATE LAW

CODE: 23BF/MC/CL63

CREDITS: 3

L T P: 3 1 0

TOTAL TEACHING HOURS: 52

OBJECTIVES OF THE COURSE

- To expose students to the statutory provisions relating to the formation of a company
- To familiarise students with the documents required for registration of a company
- To acquaint students with the provisions relating to management of a company
- To provide a comprehensive knowledge on the provisions of the act with respect to administration of a company
- To acquaint students with the provisions relating to meetings and resolutions

COURSE LEARNING OUTCOMES

On successful completion of the course, students will be able to

COs	DESCRIPTION	CL
CO1	relate the concepts and principles of corporate law	K1
CO2	explain the legal provisions relating to formation of a company	K2
CO3	identify the processes by which a business can be incorporated	K3
CO4	examine the role of management in a company	K4
CO5	assess the procedure to be followed by a company in convening the meetings and declaration of dividend	K5
CL – Cognitive Level K1 – Remember K2 – Understand K3 – Apply K4 – Analyse K5 – Evaluate		

UNIT	CONTENT	CL	HRS	CO
1	Introduction to Company			
	1.1 Introduction	K1-K2	2	1-2
	1.1.1 Definition and Characteristics of a Company			
	1.1.2 Types of Companies	K1-K3	2	1-3
	1.1.3 Lifting of Corporate veil	K1-K5	1	1-5
	1.2 Formation of Company			
	1.2.1 Promoters – Legal position, Re-Classification		2	
1.2.2 Pre-incorporation	1			
1.2.3 Incorporation of Company – Commencement of Business		2		

UNIT	CONTENT	CL	HRS	CO
2	Documents	K1-K5	1-5	
	2.1 Memorandum of Association			
	2.1.1 Contents and Alteration of Memorandum			
	2.1.2 Doctrine of Ultra Vires			
	2.2 Articles of Association			
	2.2.1 Contents and Alterations of Articles			
	2.2.2 Doctrine of Indoor Management			
	2.3 Prospectus			
	2.3.1 Definition, meaning and Contents of Prospectus			
2.3.2 Shelf and red herring prospectus				
2.3.3 Misstatement in Prospectus				
2.4 Letter of Offer	K1-K3	1	1-3	
3	Share Capital	K1-K4	1-4	
	3.1 Share - Meaning, Nature and types of shares			
	3.2 Share Capital - Issue, Allotment and Forfeiture			
	3.3 Alteration of Share Capital	K1-K5	1-5	
	3.4 Share Certificate, Demat, Membership, Transfer and Transmission of Shares, Nomination			
3.5 Further Issue of Shares, Buyback				
4	Management and Administration	K1-K5	1-5	
	4.1 Classification of Directors-Women Directors, Independent Director and Small Shareholder's Director			
	4.2 Board of Directors – Qualification, Disqualification, Appointment, Resignation, Vacation of Office, Removal, Powers, Duties and Liabilities			
4.3 Key Managerial Personnel – Appointment and Remuneration				
5	Shareholders' Meetings and Dividend Declaration	K1-K5	1-5	
	5.1 Meeting-Annual General Meeting, Extraordinary General Meeting – Impact of SS2			
	5.2 Meetings - Board and Committee Meetings – Impact of SS1 - Requisites for a Valid Meeting			
	5.3 Resolutions – Types			
5.4 Provisions Relating to Declaration and Payment of Dividend, Transfer of Un-claimed Dividend to Investor Education and Protection Fund				

BOOKS FOR STUDY

Kapoor N.D., *Elements of Company Law*, New Delhi: Sultan Chand and Sons, 2022
Kapoor N.D., *Company Law and Secretarial Practice*, New Delhi: Sultan Chand and Sons, 2020

BOOKS FOR REFERENCE

Tripathi S C., *New Company Law*, New Delhi: Central Law Publication, 2023
Kapoor G K. & Sanjay Dhamija, *Company Law and Practice*, New Delhi: Taxmann Publications, 2022
Dr. V. Balachandran, Dr. S. Thothadri, *Business and Corporate Laws*, Chennai: Vijay Nicole Imprints Pvt.Ltd., 2022
Kapoor N.D. *Elements of Mercantile Law*. New Delhi: Sultan Chand and Sons, 2020
Bharat, *Manual of Companies Act, Corporate Laws and SEBI Guidelines*, Law Publishers, 24th edition, 2017
Gogna P., *A Text book of Company Law*, New Delhi: S.Chand and Sons, 2016

WEB SOURCES

www.business.gov.in
www.cdslindia.com
www.geebeevee.org
www.mca.gov.in

JOURNALS

India Business Law Journal
India Law Journal
Corporate Law Journal

PATTERN OF ASSESSMENT

Continuous Assessment Test:

Total Marks: 50

Duration: 90 minutes

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A -Not Exceeding 50 words	K1 (6)	$3 \times 2 = 6$	3 K1 questions	3 K1 questions
B – Not Exceeding 150 words	K2 (10)	$2 \times 5 = 10$	2 K2 questions	3 K2 questions
C – Not exceeding 500 words	K3,K4 (20)	$2 \times 10 = 20$	1 K3 question 1 K4 question	1 K3 questions Internal Choice 1 K4 questions Internal Choice
D - Not exceeding 1000 words	K5(14)	$1 \times 14 = 14$	1 K5 question	2 K5 questions
	Total	50	8	10

Other Components: Total Marks: 50

Assignment, Open Book test, MCQ, Short Answer Test, Case Study

End Semester Examination:**Total Marks: 100****Duration: 3 Hours**

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A -Not Exceeding 50 words	K1 (10)	5 x 2 = 10	5 K1 questions	5 K1 questions
B – Not Exceeding 150 words	K2 (20)	4 x 5 = 20	4 K2 questions	6 K2 questions
C – Not exceeding 500 words	K3, K4 (40)	4 x 10 = 40	2 K3 questions 2 K4 questions	2 K3 questions Internal Choice 2 K4 questions Internal Choice
D - Not exceeding 1000 words	K5 (30)	2 x 15 = 30	2 K5 questions	3 K5 questions
	Total	100	15	18

**Mapping of Course Outcomes (COs)
to Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)**

Semester	Subject Code: 23BF/MC/CL63												
VI	Course Title: CORPORATE LAW												
Course Outcomes (COs)	Programme Outcomes (POs)								Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	3	3	3	3	2	2	1	3	1	2	3	2
CO 2	3	3	3	3	3	2	2	2	3	1	2	3	2
CO 3	3	3	3	3	3	2	2	2	3	1	2	3	3
CO 4	3	3	3	3	3	2	2	2	3	1	2	3	3
CO 5	3	3	3	3	3	2	2	3	3	1	2	3	3

High Correlation: 3

Moderate Correlation: 2

Low Correlation: 1

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600086

B.Com. DEGREE: BANKING, FINANCE AND ENTREPRENEURSHIP

SYLLABUS

(Effective from the Academic Year 2023-2024)

MARKETING AND ADVERTISING

CODE: 23BF/MC/MA63

CREDITS: 3

L T P: 3 1 0

TOTAL TEACHING HOURS: 52

OBJECTIVES OF THE COURSE

- To enable students to understand the core marketing concepts
- To expose students to various concepts, tools and principles of marketing
- To acquaint students with the promotional and advertising strategies
- To familiarise students with the distribution channels
- To provide an overview on the role of advertising agencies

COURSE LEARNING OUTCOMES

On successful completion of the course, students will be able to

COs	DESCRIPTION	CL
CO1	outline the various elements of marketing and its implications	K1
CO2	identify the recent marketing practices	K2
CO3	develop advertisements for a new product	K3
CO4	analyse factors influencing the pricing of products	K4
CO5	influence customers with different marketing and advertising Strategies	K5
CL – Cognitive Level K1 – Remember K2 – Understand K3 – Apply K4 – Analyse K5 – Evaluate		

UNIT	CONTENT	CL	HRS	CO
1	Introduction			
	1.1 Meaning, Scope and Core Marketing Concepts	K1-K2	2	1-2
	1.2 Functions of Marketing		2	
	1.3 Market Segmentation and Market Environment	K1-K4	2	1-4
	1.4 Marketing Mix – 7 P's of Marketing		2	
2	Product Mix			
	2.1 Meaning and classification of product	K1-K2	2	1-2
	2.2 Product Management		3	
	2.3 New Product Development	K1-K5	4	1-5
	2.4 Product Life Cycle		3	

UNIT	CONTENT	CL	HRS	CO
3	Pricing and Place Mix			
	3.1 Price	K1-K4	2	1-4
	3.1.1 Meaning and Factors Affecting Price			
	3.1.2 Pricing Methods, Pricing Policies and Strategies			
	3.1.3 Legal Implications on Pricing			
3.2 Place				
4	Promotion and Advertising			
	4.1 Direct Sales- Meaning, Pros and Cons	K1-K4	2	1-5
	4.2 Advertising – Importance and Types	K1-K3	2	1-3
	4.3 Advertising as a Promotional Tool- Pros and Criticism of Advertising	K1-K5	3	1-5
4.4 Ad Designing – Elements of Creative Ad Design	3			
5	Advertising Media			
	5.1 Role of Media and Types of media – Indoor and Outdoor, Electronic and Online and Social Media Marketing	K1-K5	4	1-5
	5.2 Media Planning Selection and Scheduling Strategies – factors affecting choice of media		2	
5.3 Role of Agencies – Types and Functions of Ad Agencies – Client and Agency Relationship – Selection of Advertising Agency	4			

BOOKS FOR STUDY

Philip Kotler, Kevin lane Keller, Alexander Chernev, Jagdish N. Sheth, Shainesh G., *Marketing Management*, New Delhi: Pearson Publication, 2022
 Belch, *Advertising and Promotion*, New Delhi: Tata McGraw Hill, 2014

BOOKS FOR REFERENCE

Amit Kumar & Jagadish Rao B., *Marketing Management*, Sahithya Bhawan Publications, 2023
 Ruchi Gupta, *Advertising and Personal Selling*, NewDelhi: Scholar Tech Press, 2022
 Philip T. Kotler, Gary Armstrong, Prafulla Agnihotri, *Principles of Marketing*, New Delhi: Pearson Publication, 2018
 Rajan Saxena, *Marketing Management*, New Delhi: Tata McGraw Hill, 2017
 Chunnawala S A. & Sethia, *Foundations of Advertising – Theory and Practice*, New Delhi: Himalaya Publishing House, 2015

WEB SOURCES

www.marketing-schools.org
www.digitalmarketer.com
www.bgateway.com

JOURNALS

Indian Journal of Marketing
 Journal for Advertising Research and New Insights on Marketing Issues
 Journal of Interactive Advertising
 Journal of Internet Marketing and Advertising

PATTERN OF ASSESSMENT**Continuous Assessment Test:****Total Marks: 50****Duration: 90 minutes**

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A -Not Exceeding 50 words	K1 (6)	$3 \times 2 = 6$	3 K1 questions	3 K1 questions
B – Not Exceeding 150 words	K2 (10)	$2 \times 5 = 10$	2 K2 questions	3 K2 questions
C – Not exceeding 500 words	K3,K4 (20)	$2 \times 10 = 20$	1 K3 question 1 K4 question	1 K3 questions Internal Choice 1 K4 questions Internal Choice
D - Not exceeding 1000 words	K5(14)	$1 \times 14 = 14$	1 K5 question	2 K5 questions
	Total	50	8	10

Other Components: Total Marks: 50

Assignment, Open Book test, MCQ, Short Answer Test, Case Study

End Semester Examination:**Total Marks: 100****Duration: 3 Hours**

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A -Not Exceeding 50 words	K1 (10)	$5 \times 2 = 10$	5 K1 questions	5 K1 questions
B – Not Exceeding 150 words	K2 (20)	$4 \times 5 = 20$	4 K2 questions	6 K2 questions
C – Not exceeding 500 words	K3, K4 (40)	$4 \times 10 = 40$	2 K3 questions 2 K4 questions	2 K3 questions Internal Choice 2 K4 questions Internal Choice
D - Not exceeding 1000 words	K5 (30)	$2 \times 15 = 30$	2 K5 questions	3 K5 questions
	Total	100	15	18

**Mapping of Course Outcomes (COs)
to Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)**

Semester	Subject Code: 23BF/MC/MA63												
VI	Course Title: MARKETING AND ADVERTISING												
Course Outcomes (COs)	Programme Outcomes (POs)								Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	3	2	3	2	2	2	2	3	-	-	2	1
CO 2	3	3	2	3	3	3	2	3	3	1	3	2	3
CO 3	3	3	2	3	3	3	3	3	3	2	3	3	3
CO 4	3	3	2	3	3	3	3	3	3	3	3	3	2
CO 5	3	3	2	3	3	3	3	3	3	3	3	3	3

High Correlation: 3

Moderate Correlation: 2

Low Correlation: 1

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600086

B.Com. DEGREE: BANKING, FINANCE AND ENTREPRENEURSHIP

SYLLABUS

(Effective from the Academic Year 2023 - 2024)

TAXATION

CODE: 23BF/MC/TN64

CREDITS: 4

L T P: 4 1 0

TOTAL TEACHING HOURS: 65

OBJECTIVES OF THE COURSE

- To introduce students with the basic concepts of Income Tax Act
- To enable students to understand the IT structure and its complexities
- To familiarise students with deductions under various heads of income
- To acquaint students on the computation of taxable income and tax liability
- To provide an understanding on the filing of income tax returns

COURSE LEARNING OUTCOMES

On successful completion of the course the students will be able to

COs	DESCRIPTION	CL
CO1	recall the important definitions under the Income Tax Act and the residential status of an individual	K1
CO2	explain the computation of income under different heads	K2
CO3	apply the Provisions of Income Tax Act for computation of income for an individual	K3
CO4	analyse the deductions for different heads of income	K4
CO5	compute the tax liability of an individual assessee	K5

CL – Cognitive Level
K1 – Remember | K2 – Understand | K3 – Apply | K4 – Analyse | K5 – Evaluate

UNIT	CONTENT	CL	HRS	CO
1	Introduction to Taxation		2	
	1.1 Importance and Relevance of Taxation	K1-K2		1-2
	1.2 An overview of the Income Tax Act 1961 – Economic Survey – Meaning, Pre-Budget		2	
	1.3 Types of Tax- Direct and Indirect Taxation	K1-K3	2	1-3
	1.3 Important Definitions under The Income Tax Act 1961- Assessee – Types of Assessee - Persons – Income - Assessment Year - Previous Year – Income- Total Income- Taxable Income – Exempted Income		4	
1.4 Residential Status and Scope of total Income	5			

UNIT	CONTENT	CL	HRS	CO			
2	Computation of Salary Income and Income from House property	K1-K5	4	1-5			
	2.1 Computation of Income under the Head Salary						
	2.1.1 Allowances - Perquisites - Profit in Lieu of Salary						
	2.1.2 Other Receipts and Treatment of Provident fund						
	2.1.3 Deductions, Computation of Salary Income						
2.2 Computation of Income under the Head House Property	2.2.1 Basis of Charge	4					
	2.2.2 Deductions, Computation of House Property Income	7					
3	Computation of Profit and Gains of Business or Profession	K1-K4	3	1-4			
	3.1 Income chargeable under the head Profit and Gains of Business or Profession						
	3.2 Disallowance under the head Profit and Gains of Business or Profession				K1-K5	3	1-5
	3.2 Presumptive provisions					2	
3.4 Alternate Minimum Tax	2						
4	Computation of Capital gains and Income from other sources	K1-K2	1	1-2			
	4.1 Capital Asset-Types of Capital Assets						
	4.1.1 Computation of Short Term and Long Term Capital Gains				K1-K5	5	1-5
	4.1.2 Exempted Capital Gains				K1-K4	2	1-4
	4.2 Income from Other Sources				K1-K2	1	1-2
	4.2.1 Basis of Charge, Casual and Other Income						
4.2.2 Computation of Taxable Income from Other Sources	K1-K5	5	1-5				
5	Computation of Total Income and Tax liability	K1-K3	2	1-3			
	5.1 Set off and carry forward of losses						
	5.2 Computation of Gross total income				2		
	5.3 Deductions allowed under Section 80 for an Individual				K1-K5	2	1-5
5.4 Computation of Taxable Income and Tax Liability	1						

BOOKS FOR STUDY

V.P Gaur & D.B Narang, *Income Tax –Law & Practice*, New Delhi: Kalyani Publishers, Latest Edition

Dr. Vinod K.Singhania, *Students Guide to Income Tax*, New Delhi: Taxmann Publications Pvt.Ltd, Latest Edition

BOOKS FOR REFERENCE

Dr.H.C.Mehrotra & Dr.S.P.Goyal, *Problems and Solutions in Income Tax*, Agra: Sahitya Bhawan Publications, Latest Edition

Dr.Bhagavathi Prasad, *Income Tax -Law & Practice*, New Delhi: Vishwa Publication, Latest Edition

T.S. Reddy and Y Hariprasad Reddy, *Income Tax Theory, Law & Practice*, Chennai: Margham Publications, Latest Edition

WEB SOURCES

www.icaew.com

www.aicpa.org

www.ctconline.org

JOURNALS

Journal of Taxation

National Tax Journal

Journal of Indian

Taxation

PATTERN OF ASSESSMENT

Continuous Assessment Test:

Total Marks: 50

Duration: 90 minutes

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A -Not Exceeding 50 words for theory	K1 (6)	$3 \times 2 = 6$	3 K1 questions	3 K1 questions (2 theory and 1 problem)
B – Not Exceeding 150 words for theory	K2 (10)	$2 \times 5 = 10$	2 K2 questions	3 K2 questions (1 theory and 2 problem)
C	K3,K4 (20)	$2 \times 10 = 20$	1 K3 question 1 K4 question	1 K3 questions (only problems) Internal Choice 1 K4 questions (only problems) Internal Choice
D	K5(14)	$1 \times 14 = 14$	1 K5 question	2 K5 questions (Only problems)
	Total	50	8	10

Other Components: Total Marks: 50

Assignment, Open Book test, MCQ, Short Answer Test, Case Study

End Semester Examination:**Total Marks: 100****Duration: 3 Hours**

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A -Not Exceeding 50 words for theory	K1 (10)	5 x 2 = 10	5 K1 questions	5 K1 questions (2 Theory and 3 Problems)
B – Not Exceeding 150 words for theory	K2 (20)	4 x 5 = 20	4 K2 questions	6 K2 questions (one Theory and 5 Problems)
C	K3, K4 (40)	4 x 10 = 40	2 K3 questions 2 K4 questions	2 K3 questions (Only Problems) Internal Choice 2 K4 questions (Only Problems) Internal Choice
D	K5 (30)	2 x 15 = 30	2 K5 questions	3 K5 questions (Only Problems)
	Total	100	15	18

**Mapping of Course Outcomes (COs)
to Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)**

Semester	Subject Code: 23BF/MC/TN64												
VI	Course Title: TAXATION												
Course Outcomes (COs)	Programme Outcomes (POs)								Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	3	2	3	3	2	1	-	3	2	2	2	-
CO 2	3	3	3	3	3	2	3	-	3	2	2	3	1
CO 3	3	3	2	3	3	2	3	1	3	2	2	3	2
CO 4	3	3	3	3	3	2	3	1	3	2	2	3	2
CO 5	3	3	3	3	3	2	3	-	3	3	2	3	3

High Correlation: 3

Moderate Correlation: 2

Low Correlation: 1

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600086

B.Com. DEGREE: BANKING, FINANCE AND ENTREPRENEURSHIP

SYLLABUS

(Effective from the Academic Year 2023 - 2024)

CORPORATE ACCOUNTING

CODE: 23BF/MC/CA64

CREDITS: 4

L T P: 4 1 0

TOTAL TEACHING HOURS: 65

OBJECTIVES OF THE COURSE

- To introduce the concept of disclosure in the preparation of financial statements
- To expose students to profitability and income measurement analysis
- To acquaint students with the methods of valuation of shares and goodwill
- To enable students in gaining knowledge with the accounting procedure for mergers and acquisitions
- To familiarize students with the provisions relating to internal reconstruction

COURSE LEARNING OUTCOMES

On successful completion of the course the students will be able to

COs	DESCRIPTION	CL
CO1	explain the concept of financial statements and financial reporting	K1
CO2	identify the statutory provisions relating to preparation of financial statements	K2
CO3	apply the provisions relating to amalgamation and absorption	K3
CO4	analyze financial statements to evaluate a company's profitability trends over time.	K4
CO5	assess the financial performance and position of a company	K5
CL – Cognitive Level K1 – Remember K2 – Understand K3 – Apply K4 – Analyse K5 – Evaluate		

UNIT	CONTENT	CL	HRS	CO
1	Financial Reporting	K1-K4	2	1-4
	1.1 Disclosure in Annual Accounts – Notes forming Part of Financial Statements			
	1.2 Corporate Governance and Disclosure Requirements			
	1.3 Disclosure Relating to Financial Statements (Notes to Accounts)	1		
1.4 Preparation of Profit and Loss Account and Balance Sheet of Corporate Entities	K1-K5	8	1-5	

UNIT	CONTENT	CL	HRS	CO
2	Profitability Analysis 2.1 Income Measurement Analysis - Revenue Analysis - Cost of Sales Analysis - Expense Analysis – Variation Analysis	K1-K5	4	1-5
	2.2 Special Issues - Impact of Foreign Operations – Effects of Changing Prices and Inflation - Impact of Changes in Accounting Treatment - Value and Income –Accounting and Economic Concepts, Earning Quality		4	
3	Valuation of Goodwill and Shares 3.1 Meaning, Need and Factors to be considered for Valuing Goodwill and Shares	K1-K2	2	1-2
	3.2 Methods of Valuation of Shares – Intrinsic Value, Yield Value Earning Capacity and Fair Value	K1-K5	4	1-5
	3.3 Methods of Valuation of Goodwill – Average Profits, Super Profits		4	
4	Amalgamation and Absorption 4.1 Meaning and Difference	K1-K2	2	1-2
	4.2 Calculation of Purchase Consideration for Amalgamation, Merger and Purchase	K1-K5	7	1-5
	4.3 Accounting Treatment in the Books of the Purchasing Company and the Vendor Company for Merger and Purchase excluding Intercompany Holdings		10	
5	Internal Reconstruction including Alteration of Share Capital 5.1 Alteration of Share Capital – Types – Accounting Procedure	K1-K5	3	1-5
	5.2 Internal Reconstruction – Types and Legal Provisions		3	
	5.3 Accounting Entries and Preparation of Balance Sheet after Internal Reconstruction		9	

BOOKS FOR STUDY

Gupta R.L and Radhaswamy M., *Corporate Accounting*, New Delhi: Sultan Chand & Sons, 2021

Reddy, T.S and A. Murthy., *Corporate Accounting*, Chennai: Margham Publications, 2017

Kapoor N.D, *Elements of Mercantile Law*, New Delhi: Sultan Chand & Sons, 2022

Kuchhal M. C & Vivek Kuchal, *Business Legislation for Management*, New Delhi: S.Chand & Sons, 2023

BOOKS FOR REFERENCE

Tulsian P.C., Bharat Tulsian & Tushar Tulsian, *Corporate Accounting*, New Delhi: S.Chand & Sons, 2023
B.S.Raman & Y.S.Ganesh, *Corporate Accounting*, Mysore: Chethana Book House, 2023
M.C.Shukla, T.C.Grewal & S.C.Gupta, *Corporate Accounting*, New Delhi: S.Chand & Sons, 2019
S.N.Maheswari, Suneel K.Maheswari & Sharad K.Maheswari, *Corporate Accounting*, New Delhi: Vikas Publishing House, 2018

WEB SOURCES

www.icaai.org
www.emeraldinsight.com
www.accaglobal.com
www.journals.elsevier.com

JOURNALS

Journal of Institute of Chartered Accountants of India
Journal of Corporate Accounting and Finance.

PATTERN OF ASSESSMENT

Continuous Assessment Test:

Total Marks: 50

Duration: 90 minutes

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A -Not Exceeding 50 words for theory	K1 (6)	$3 \times 2 = 6$	3 K1 questions	3 K1 questions (2 theory and 1 problem)
B – Not Exceeding 150 words for theory	K2 (10)	$2 \times 5 = 10$	2 K2 questions	3 K2 questions (1 theory and 2 problem)
C	K3,K4 (20)	$2 \times 10 = 20$	1 K3 question 1 K4 question	1 K3 questions (only problems) Internal Choice 1 K4 questions (only problems) Internal Choice
D	K5(14)	$1 \times 14 = 14$	1 K5 question	2 K5 questions (Only problems)
	Total	50	8	10

Other Components: Total Marks: 50

Assignment, Open Book test, MCQ, Short Answer Test, Case Study

End Semester Examination:**Total Marks: 100****Duration: 3 Hours**

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A -Not Exceeding 50 words for theory	K1 (10)	5 x 2 = 10	5 K1 questions	5 K1 questions (2 Theory and 3 Problems)
B – Not Exceeding 150 words for theory	K2 (20)	4 x 5 = 20	4 K2 questions	6 K2 questions (one Theory and 5 Problems)
C	K3, K4 (40)	4 x 10 = 40	2 K3 questions 2 K4 questions	2 K3 questions (Only Problems) Internal Choice 2K4 questions (Only Problems) Internal Choice
D	K5 (30)	2 x 15 = 30	2 K5 questions	3 K5 questions (Only Problems)
	Total	100	15	18

**Mapping of Course Outcomes (COs)
to Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)**

Semester	Subject Code: 23BF/MC/CA64												
VI	Course Title: CORPORATE ACCOUNTING												
Course Outcomes (COs)	Programme Outcomes (POs)								Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	3	3	3	2	1	-	-	3	3	3	-	1
CO 2	3	3	3	3	2	1	2	1	3	3	3	2	1
CO 3	3	3	2	3	2	3	2	1	3	3	3	2	2
CO 4	3	3	3	3	2	3	3	1	3	3	3	3	3
CO 5	3	3	3	3	2	-3	3	1	3	3	3	3	3

High Correlation: 3

Moderate Correlation: 2

Low Correlation: 1

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086

DEPARTMENT OF VALUE EDUCATION

SYLLABUS

(Effective from the academic year 2023–2024)

LIFE SKILLS: AN APPROACH TO A HOLISTIC WAY OF LIFE

CODE:23VE/SS/HL63

CREDITS:3

L T P:3 0 0

TOTAL TEACHING HOURS:39

OBJECTIVES OF THE COURSE

- To help students grow in spirituality and to experience themselves as integrated persons
- To help students understand themselves as relational beings and appreciate their role in family and society
- To help students recognize the commonality and differences of the different religions in India
- To help students grow in an awareness of the protective laws regarding women
- To prepare students to make informed choices in family and career

COURSE LEARNING OUTCOMES

On successful completion of the course, students will be able to

- Appreciate themselves as integrated persons
- Recognize their role in family and society and become aware of the different protective laws in favour of women
- Make prudent choices for career and family
- Manage work life balance
- Live a harmonious life and be a channel of peace

Unit 1

Spiritual Self

(10 Hours)

- 1.1 Understanding spirituality-Understanding the Spiritual side of oneself
- 1.2 Role of religious practices and growing in spirituality
- 1.3 Acceptance of self – self-identity, self-worth, self-respect, self-appreciation and self- presentation
- 1.4 Nurturing self - being at home with self, being able to connect with the inner self
- 1.5 Relationship with the Divine:
Discovering the Divine in self, creation, and others – St. Francis of Assisi- Canticle of creatures
Seeking the Divine through meditation, prayer and worship

Unit 2

Relational Self: Women in the family

(17 Hours)

- 2.1 Understanding one's self in the context of family
- 2.2 Family networks
- 2.3 Family time – prayer, meals, and relaxation
- 2.4 Family and social values: respect for others, understanding individual needs and responsibilities – give and take
- 2.5 Understanding different parenting styles – authoritarian, permissive and

- democratic
- 2.6 Appreciating the gift of womanhood – foundress-Mary of the Passion’s vision of womanhood
 - 2.7 Opting for marriage, single, religious or a life committed to a cause
 - 2.8 Marriage and family, choice of life partner, marital relationships, planning of family
 - 2.9 Other types of relationships - pre-marital relationships, live-in relationship and LGBT issues
 - 2.10 Roles and responsibilities of women as home makers and career woman, work life balance (WLB)
 - 2.11 Marriage as a sacred bond and fidelity in marriage

Unit 3

Integrated Self

(12 Hours)

- 3.1 Integrating the spiritual, relational, social/political self
- 3.2 Integrating one’s past with the present and the future for holistic living
- 3.3 Social Issues- crimes against women, harassment, gender discrimination, dowry, abortion, separation, divorce and cyber-crimes
- 3.4 Legal rights of women-property, marital and adoptive rights
- 3.5 Sensitization to different religions and religious practices in family and society
- 3.6 Challenges of inter caste and inter religious marriages
- 3.7 Integration of self with family, community and society

Retreat/Workshop – Required for course completion.

BOOKS FOR REFERENCE

Davidar(Eds). Human Values. All India Association of Christian Higher Education. (AIACHE) New Delhi: 2013.

James, G.M. et.al. In Harmony-Value Education at College Level. Chennai: Prakash, 2011.

James, G.M. Personality Development For Life Issues and Coping Strategies. Chennai: 2011

Teaching / Learning Methods

Lectures /Group Discussions/Presentations/Seminars/Guest Lectures

PATTERN OF ASSESSMENT:

Marks: 50

Task based/Seminars/Poster Making/Scrap book/Assignment

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600086

**B.Com. DEGREE: BANKING, FINANCE AND ENTREPRENEURSHIP
SYLLABUS**

(Effective from the Academic Year 2023-2024)

SOCIAL ENTREPRENEURSHIP

CODE: 23BF/ME/SE45

CREDITS: 5

L T P: 5 0 0

TOTAL TEACHING HOURS: 65

OBJECTIVES OF THE COURSE

- To provide an insight on Social Entrepreneurship
- To enable students to identify environmental issues faced by entrepreneurs
- To familiarize students with case studies on successful social enterprises in practice
- To expose students in developing sustainable business plans
- To acquaint students with the ethical considerations inherent in social entrepreneurship

COURSE LEARNING OUTCOMES

On successful completion of the course the students will be able to

COs	DESCRIPTION	CL
CO1	Explain social entrepreneurship and its characteristics.	K1
CO2	Identify the differences and similarities between traditional entrepreneurship and social entrepreneurship.	K2
CO3	Apply strategies for promoting a socially- driven business.	K3
CO4	Examine the potential risks and benefits of various funding models for social enterprises	K4
CO5	Analyze real-world case studies of social enterprises for achieving financial and social viability.	K5

CL – Cognitive Level
K1 – Remember | K2 – Understand | K3 – Apply | K4 – Analyse | K5 – Evaluate | K6 – Create

UNIT	CONTENT	CL	HRS	CO
1	Social Entrepreneur			
	1.1 Meaning and Definition of Social Entrepreneur	K1-K2	1	1-2
	1.2 Characteristics of Social Entrepreneur	K1-K3	3	1-3
	1.3 Social Value and to Benefit the Communities, High Degree of Economic Risk and Autonomy in Activities relating to Goods or Services, Pursuit of New Opportunities	K1-K4	5	1-4
	1.4 Exploration of Hidden Resources to Serve those Missions, Quest for Sustainable Models, Based on Well Elaborated Feasibility Study.	K1-K5	6	1- 5

UNIT	CONTENT	CL	HRS	CO
2	Social Entrepreneurship 2.1 Meaning and Characteristics of Social Entrepreneurship	K1-K3	4	1-3
	2.2 Differences between Business and Social Entrepreneur	K1-K5	3	1-5
	2.3 Difference between Entrepreneurship and Social Entrepreneurship.		4	
	2.4 Social Entrepreneurship in India.		4	
3	The Social Entrepreneurship Process 3.1 The Timmons Model of the Entrepreneurship Process, The PCDO (The People, Context, Deal, and opportunity) Framework.	K1-K5	4	1-5
	3.2 The Case Model, The Social Entrepreneurship Framework.		4	
	3.3 Sources of Social Entrepreneurship -Public Sector, Private Sector, Voluntary Sector	K1-K4	4	1-4
	3.4 Qualities and Skills of Social Entrepreneur	K1-K3	3	1-3
4	Social Entrepreneurship in Practice 4.1 Supporting Agencies – Ashoka, Skoll Foundation, Miller Center for Social Entrepreneurship	K1-K5	4	1-5
	4.2 Case Studies: The Grameen Bank (GB), The Self Employment Women’s Association (SEWA), Barefoot College, Technology Informatics Design Endeavour (TIDE).		4	
	4.3 Boundaries of Social Entrepreneurship		2	
5	Ethical Entrepreneurship and Challenges in Social Entrepreneurship 5.1 Meaning of Ethical entrepreneurship	K1-K2	2	1-2
	5.2 Empirical ethics & Eternal ethics	K1-K3	3	1-3
	5.3 Entrepreneur and Customer, Entrepreneur and Employee, Entrepreneur and Government	K1-K4	3	1-4
	5.4 Challenges in Social Entrepreneurship	K1-K5	2	1-5

BOOKS FOR STUDY

Robert A. Philips Margret Bonefiel Ritesh Sharma, *Social Entrepreneurship, The Next Big Business Opportunity*, New Delhi: Global Vision Publishing House, 2017

S.S. Khanka, *Entrepreneurship in India, Perspective and Practice*, New Delhi: Akansha Publishing House, 2009

BOOKS FOR REFERENCE

Jill Kickul and Thomas S.Lyons, *Understanding Social Entrepreneurship, the relentless pursuit of mission in an ever-changing world*, New York: Routledge, 2020

Vasant Desai, *Entrepreneurial development*, New Delhi: Himalaya Publishing House, 2019

David Bornstein & Susan Davis, *Social Entrepreneurship What Every Needs to Know*, New

Delhi: Oxford University Press, 2016

Rama krishna Reddy Kummitha, *Social Entrepreneurship: Working Towards Greater Inclusiveness*, New Delhi: Sage Publications, 2016

WEB SOURCES

<https://www.ashoka.org>

<http://www.skollfoundation.org>

<https://www.youtube.com/watch?v=kW-4gJmXy5M>

JOURNALS

Journal of Social Entrepreneurship

Journal of Business Venturing

International Journal of Entrepreneurship

PATTERN OF ASSESSMENT

Continuous Assessment Test:

Total Marks: 50

Duration: 90 minutes

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A -Not Exceeding 50 words	K1 (6)	$3 \times 2 = 6$	3 K1 questions	3 K1 questions
B – Not Exceeding 150 words	K2 (10)	$2 \times 5 = 10$	2 K2 questions	3 K2 questions
C – Not exceeding 500 words	K3,K4 (20)	$2 \times 10 = 20$	1 K3 question 1 K4 question	1 K3 questions Internal Choice 1 K4 questions Internal Choice
D - Not exceeding 1000 words	K5(14)	$1 \times 14 = 14$	1 K5 question	2 K5 questions
	Total	50	8	10

Other Components: Total Marks: 50

Assignment, Open Book test, MCQ, Short Answer Test, Case Study

End Semester Examination:

Total Marks: 100

Duration: 3 Hours

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A -Not Exceeding 50 words	K1 (10)	5 x 2 = 10	5 K1 questions	5 K1 questions
B – Not Exceeding 150 words	K2 (20)	4 x 5 = 20	4 K2 questions	6 K2 questions
C – Not exceeding 500 words	K3, K4 (40)	4 x 10 = 40	2 K3 questions 2 K4 questions	2 K3 questions Internal Choice 2 K4 questions Internal Choice
D - Not exceeding 1000 words	K5 (30)	2 x 15 = 30	2 K5 questions	3 K5 questions
	Total	100	15	18

**Mapping of Course Outcomes (COs)
to Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)**

Semester	Subject Code: 23BF/ME/SE45												
IV	Course Title: SOCIAL ENTREPRENEURSHIP												
Course Outcomes (COs)	Programme Outcomes (POs)								Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	3	1	3	3	3	3	2	3	-	2	3	3
CO 2	3	3	3	3	3	3	3	3	3	-	2	3	3
CO 3	3	3	2	3	3	3	3	3	3	3	2	3	3
CO 4	3	3	1	3	3	3	3	3	3	1	3	3	3
CO 5	3	3	1	3	3	3	3	3	3	1	2	3	3

High Correlation: 3

Moderate Correlation: 2

Low Correlation: 1

STELLA MARIS LLEGE (AUTONOMOUS), CHENNAI – 600086

**B.Com. DEGREE: BANKING, FINANCE AND ENTREPRENEURSHIP
SYLLABUS**

(Effective from the Academic Year 2023-2024)

SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

CODE: 23BF/ME/SP45

CREDITS: 5

L T P: 5 0 0

TOTAL TEACHING HOURS: 65

OBJECTIVES OF THE COURSE

- To provide students with knowledge of investments.
- To acquaint students with the fundamental principles and techniques of security analysis.
- To expose students to the guidelines for creation and revision of an investment portfolio.
- To develop student's ability to critically examine the types of securities.
- To enable students to evaluate investment performance.

COURSE LEARNING OUTCOMES

On successful completion of the course the students will be able to

COs	DESCRIPTION	CL
CO1	Describe the fundamental concepts of investment portfolio	K1
CO2	Infer the various methods for valuing financial instruments	K2
CO3	Apply modern portfolio theory to optimize portfolio allocation and balance risk and return	K3
CO4	Illustrate diversified investment portfolios considering market conditions	K4
CO5	Evaluate the concept of portfolio management	K5

CL – Cognitive Level
K1 – Remember | K2 – Understand | K3 – Apply | K4 – Analyse | K5 – Evaluate | K6 – Create

UNIT	CONTENT	CL	HRS	CO
1	Introduction			
	1.1 Definition and Meaning of Portfolio Management	K1-K2	1	1-2
	1.2 Steps involved in Portfolio Management, Principles of Portfolio Management	K1-K3	2	1-3
	1.3 Return - Meaning and Components of Return		1	
	1.4 Risk – Meaning and Causes, Types of Risk – Relationship between Risk and Return	K1-K4	3	1- 4
1.5 Risk Identification and Assessment - Risk Mitigation Strategies – Managing Risk	K1-K5	3	1-5	

UNIT	CONTENT	CL	HRS	CO
2	Theories of Portfolio Management 2.1 Measurement of Return and Risk – Single Security and Portfolio	K1-K4	4	1-4
	2.2 Portfolio Theory - Harry Markowitz, Single Index Model, Capital Assets Pricing Model	K1-K5	6	1-5
3	Valuation of Securities 3.1 Equity Valuation based on Accounting Information, Dividends and Earnings	K1-K5	8	1-5
	3.2 Bond Valuation - Bond pricing, Yield to Maturity, Yield to Call		7	
4	Security Analysis 4.1 Fundamental Analysis – Intrinsic value of shares – EIC (Economy-Industry Company) Framework	K1-K5	8	1-5
	4.2 Technical Analysis (only theory) –Basic Tenets of Technical Analysis, Price and Volume Charts, Dow Theory, Pattern Analysis		8	
5	Techniques of Portfolio Management 5.1 Efficient Market Hypothesis	K1-K3	3	1-3
	5.2 Asset Allocation Framework – Strategic and Tactical	K1-K5	4	1-5
	5.3 Passive and Active Management Strategies		3	
	5.4 Portfolio Evaluation – Treynor Measure, Sharpe Measure, Jensen Measure		4	

BOOKS FOR STUDY

Rustagi, R.P, *Investment Analysis and Portfolio Management*, New Delhi: Sultan Chand & Sons, 2013

Chandra, Prasanna, *Investment Analysis and Portfolio Management*, New Delhi: Tata McGraw-Hill, 2012

BOOKS FOR REFERENCE

Gurusamy, S., *Security Analysis and Portfolio Management*, Chennai: Vijay Nicole Imprints, 2017

Bhalla V.K, *Fundamentals of Investment Management*, New Delhi: S.Chand & Co, 2013

Singh, Preethi, *Investment Management Security Analysis and Portfolio Management*, Mumbai: Himalaya Publishing House, 2017

WEB SOURCES

www.aaii.in

www.investopedia.com

www.askinvestmentmanagers.com

JOURNALS

Journal of Financial Markets and Portfolio Management
Streetwise –The Journal of Portfolio Management
Journal of Project, Program and Portfolio Management

PATTERN OF ASSESSMENT

Continuous Assessment Test:

Total Marks: 50

Duration: 90 minutes

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A -Not Exceeding 50 words for theory	K1 (6)	$3 \times 2 = 6$	3 K1 questions	3 K1 questions (2 theory and 1 problem)
B – Not Exceeding 150 words for theory	K2 (10)	$2 \times 5 = 10$	2 K2 questions	3 K2 questions (1 theory and 2 problem)
C	K3,K4 (20)	$2 \times 10 = 20$	1 K3 question 1 K4 question	1 K3 questions (only problems) Internal Choice 1 K4 questions (only problems) Internal Choice
D	K5(14)	$1 \times 14 = 14$	1 K5 question	2 K5 questions (only problems)
	Total	50	8	10

Other Components: Total Marks: 50

Assignment, Open Book test, MCQ, Short Answer Test, Case Study

End Semester Examination:

Total Marks: 100

Duration: 3 Hours

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D	K5 (30)	2 x 15 = 30	2 K5 questions	3 K5 questions (Only Problems)
	Total	100	15	18

**Mapping of Course Outcomes (COs)
to Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)**

Semester	Subject Code: 23BF/ME/SP45												
IV	Course Title: SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT												
Course Outcomes (COs)	Programme Outcomes (POs)								Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	2	3	1	3	3	1	1	3	3	2	1	2
CO 2	3	3	3	1	3	3	2	2	3	3	3	2	3
CO 3	3	3	3	2	3	3	3	2	3	3	3	3	3
CO 4	3	3	3	3	3	3	2	2	3	3	3	2	2
CO 5	3	3	3	-	3	3	2	3	3	3	3	2	-

High Correlation: 3

Moderate Correlation: 2

Low Correlation: 1

STELLA MARIS LLEGE (AUTONOMOUS), CHENNAI – 600086

**B.Com. DEGREE: BANKING, FINANCE AND ENTREPRENEURSHIP
SYLLABUS**

(Effective from the Academic Year 2023-2024)

CUSTOMER RELATIONSHIP MANAGEMENT

CODE: 23BF/ME/CR45

CREDITS: 5

L T P: 5 0 0

TOTAL TEACHING HOURS: 65

OBJECTIVES OF THE COURSE

- To expose students to the concepts and importance of customer relationship management in business
- To acquaint students with the customer relationship management process.
- To enable students understand the recent trends in customer relationship management.
- To emphasize the importance of customer data privacy and security to students.
- To familiarize students in designing and implementing customer-centric strategies.

COURSE LEARNING OUTCOMES

On successful completion of the course the students will be able to

COs	DESCRIPTION	CL
CO1	Describe customer relationship management and its key components.	K1
CO2	Summarize the role of CRM in fostering customer loyalty	K2
CO3	Apply the concept of CRM to target customer groups	K3
CO4	Examine the technology associated with implementing CRM	K4
CO5	Assess the Customer relationship management and its effectiveness	K5
CL – Cognitive Level K1 – Remember K2 – Understand K3 – Apply K4 – Analyse K5 – Evaluate		

UNIT	CONTENT	CL	HRS	CO
1	Introduction			
	1.1 Definition and Concepts of Customer Relationship Management	K1-K2	2	1-2
	1.2 Understanding Customer Buying Decision Making process	K1-K4	3	1-4
	1.3 Customer Life Cycle	K1-K5	2	1-5
	1.4 Elements of Customer Relationship Management	K1-K4	4	1-4

UNIT	CONTENT	CL	HRS	CO
2	Customer Relationship Management Process and Planning			
	2.1 Phases and Objectives of CRM process	K1-K4	5	1-4
	2.2 Phases of CRM cycle	K1-K5	5	1-5
	2.3 Customer knowledge and Relationship Policy	K1-K4	5	1-4
3	Customer Relationship Management and Marketing		5	
	3.1 Evaluation of Customer Relationship Marketing			
	3.2 Types of CRM – Win Back , Prospecting, Cross Selling , Up Selling	K1-K5	5	1-5
	3.3 Brand Loyalty and Brand Equity in Customers	K1-K4	6	1-4
4	Customer Relationship Management and Implementation			
	4.1 CRM Implementation – Structure, Choice of Technology, Reporting	K1-K4	7	1-4
	4.2 Data Storage and Data Mining and Retrieval		3	
	4.3 Market Intelligence and Information systems for Effective CRM	K1-K5	3	1-5
5	Recent Trends in Customer Relationship Management			
	5.1 Managing Customer Retention in Retail Industry	K1-K4	4	1-4
	5.2 Technology changes – Call Centre, Information Centres, Social Media in CRM	K1-K5	3	1-5
	5.3 CRM in New Industries		3	

BOOKS FOR STUDY

Jagdish N Sheth, Parvatiyar Atul & G Shainesh, *Customer Relationship Management: Concepts, Tools and Application*, New Delhi: Tata McGraw Hill, 2017

Dr. Ruchi Jain and Dr. Ruchika Jeswal, *Customer Relationship Management - A Conceptual Approach*, Noida: Galgotia Publishing, 2019

BOOKS FOR REFERENCE

Dr. Arunangshu Giri, Dr. Debasish Biswas & Satakshi Chatterjee, *CRM and E-CRM*, New Delhi: Himalaya Publishing House, 2021

Roberts Graham-Phelps, *Customer Relationship Management*, New Delhi: Viva Books Pvt. Ltd., 2008

Kristin Anderson and Carol Kerr, *Customer Relationship Management*, New Delhi, Tata McGraw Hill, 2002

Madhavi Garikaparathi, *CRM in Financial Services*, Hyderabad: The ICFAI University Press, 2006.

Peter Duchessi, *Crafting Customer Value – The Art and Science*, Mumbai: Jaico Publishing House, 2006.

Shahjahan S., *Relationship Marketing – Text and Cases*, New Delhi: Tata McGraw Hill Publishing Co., 2006

WEB SOURCES

www.forbes.com

www.nielsen.com

www.marketing-trends-congress.com

JOURNALS

International Journal of Research in Marketing.

Indian Journal of Marketing

Journal of Marketing Theory and Practice

PATTERN OF ASSESSMENT

Continuous Assessment Test:

Total Marks: 50

Duration: 90 minutes

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A -Not Exceeding 50 words	K1 (6)	$3 \times 2 = 6$	3 K1 questions	3 K1 questions
B – Not Exceeding 150 words	K2 (10)	$2 \times 5 = 10$	2 K2 questions	3 K2 questions
C – Not exceeding 500 words	K3,K4 (20)	$2 \times 10 = 20$	1 K3 question 1 K4 question	1 K3 questions Internal Choice 1 K4 questions Internal Choice
D - Not exceeding 1000 words	K5(14)	$1 \times 14 = 14$	1 K5 question	2 K5 questions
	Total	50	8	10

Other Components: Total Marks: 50

Assignment, Open Book test, MCQ, Short Answer Test, Case Study

End Semester Examination:**Total Marks: 100****Duration: 3 Hours**

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A -Not Exceeding 50 words	K1 (10)	5 x 2 = 10	5 K1 questions	5 K1 questions
B – Not Exceeding 150 words	K2 (20)	4 x 5 = 20	4 K2 questions	6 K2 questions
C – Not exceeding 500 words	K3, K4 (40)	4 x 10 = 40	2 K3 questions 2 K4 questions	2 K3 questions Internal Choice 2 K4 questions Internal Choice
D - Not exceeding 1000 words	K5 (30)	2 x 15 = 30	2 K5 questions	3 K5 questions
	Total	100	15	18

**Mapping of Course Outcomes (COs)
to Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)**

Semester	Subject Code: 23BF/ME/CR45												
IV	Course Title: CUSTOMER RELATIONSHIP MANAGEMENT												
Course Outcomes (COs)	Programme Outcomes (POs)								Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	3	3	3	3	3	3	3	3	3	3	3	3
CO 2	3	3	3	3	3	3	3	3	3	1	3	3	3
CO 3	3	3	3	3	3	3	3	3	3	1	3	3	2
CO 4	3	3	3	1	3	3	2	1	3	2	3	2	2
CO 5	3	3	3	3	3	3	3	3	3	1	3	3	3

High Correlation: 3

Moderate Correlation: 2

Low Correlation: 1

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600086

**B.Com. DEGREE: BANKING, FINANCE AND ENTREPRENEURSHIP
SYLLABUS**

(Effective from the Academic Year 2023-2024)

TECHNOLOGY IN BANKING AND FINANCE

COPDE: 23BF/ME/TB45

CREDITS: 5

L T P: 5 0 0

TOTAL TEACHING HOURS: 65

OBJECTIVES OF THE COURSE

- To acquaint students about banking in a digital environment.
- To provide students an understanding on the innovative banking products.
- To familiarise students on IT structure of bank management.
- To equip students with the ability to assess potential cybersecurity threats and frauds.
- To enable students to comprehend the influence of automation in financial operations.

COURSE LEARNING OUTCOMES

On successful completion of the course the students will be able to

COs	DESCRIPTION	CL
CO1	Describe the technology developments in the banking sector.	K1
CO2	Explain the role and need for digital banking.	K2
CO3	Apply technological strategies to address challenges related to cyber security in the financial sector.	K3
CO4	Analyse the role of ICT in banking	K4
CO5	Evaluate the effectiveness of specific technologies in enhancing customer experiences.	K5

CL – Cognitive Level

K1 – Remember | K2 – Understand | K3 – Apply | K4 – Analyse | K5 – Evaluate | K6 – Create

UNIT	CONTENT	CL	HRS	CO
1	Information Technology in Banking			
	1.1 Recent development in Banking & Trends in Information Technology	K1-K3	4	1-3
	1.2 Usage and impact of IT in Banking	K1-K4	3	1-4
	1.3 Opportunities in Banking Industry- Development of Technology in Banks- Development of ICT based Banking.	K1- K5	4	1-5
1.4 Emerging challenges in Banking industry - Scope of IT to Tackle the key challenges, Benefits of E-Banking	4			
2	Digital Banking			
	2.1 Meaning & Definition of Digital Banking	K1-K2	1	1-2

UNIT	CONTENT	CL	HRS	CO
	2.2 Need for Digitalization	K1-K4	2	1-4
	2.3 Dimensions of digital Banking- Internal, Customer, Regulatory, Technology, Data and Analytical Dimension; Digital Banking and Cash-less Payments	K1-K5	5	1-5
	2.4 CRM in a Digitalized Banking Environment, e-CRM Techniques and Benefits		4	
3	Banking Technology Management			
	3.1 Role of IDBRT (Institute of Development & Research in Banking) in Banking Technology Development	K1-K4	3	1-4
	3.2 Meaning of Banking Technology; Constituents of Banking Technology	K1-K3	3	1-3
	3.3 Role of ICT in banking	K1-K4	3	1-4
	3.4 Application of data mining and data warehousing in banking	K1-K5	4	1-5
4	IT Infrastructure for Management of Banks			
	4.1 Banking IT Infrastructure	K1-K4	3	1-4
	4.2 Elements and Models of Banking IT Infrastructure	K1-K5	3	1-5
	4.3 Integrated Circuit Card (ICC) – SWIFT, Origin of the Society working of SWIFT		4	
5	Cyber Security and Banking			
	5.1 Information security; Software Based Security System & Hardware Based Security	K1-K4	3	1-4
	5.2 Systems Hackers & the techniques used by the Hackers	K1-K5	3	1-5
	5.3 Site-authentication Methodologies and Security Measures		3	
	5.4 Encryption and security, Customer Confidentiality		3	
	5.5 Regulatory environment of Internet Banking	K1-K4	3	1-4

BOOKS FOR STUDY

Sangeetha R., *Technology in Banking*, Chennai: Charulatha Publishers, 2019

Indian Institute of Banking and Finance, *Digital banking*, New Delhi: Taxman 2019

BOOKS FOR REFERENCE

Tim Walker & Lucian Morris, *The Handbook of Banking Technology*, Wiley Publication, 2021

Abhilasha S.Magar, *Information Technology in Banking and Insurance*, New Delhi: Himalaya Publishing House, 2018

Indian Institute of Banking, *IT security*, Taxman Publications, 2016

Muraleedharan. D, *Modern Banking Theory and Practice*, Kerala: Prentice Hall India Learning Private Limited, 2014

Skinner C, *Digital bank: strategies to launch or become a digital bank*, Marshall Cavendish International (Asia) 2014

WEB SOURCES

<https://www.india-financing.com/indo1.html>

<http://www.languages.ind.in/factoring.htm>

<http://www.rbi.org.in/scripts/PublicationReportDetails.aspx?ID=243>

<https://www.irda.gov.in/>

JOURNALS

Asian Journal of Research in Banking and Finance

Indian Journal of Finance

Journal of Banking, Information Technology and Management

Journal of Bank Management

PATTERN OF ASSESSMENT

Continuous Assessment Test:

Total Marks: 50

Duration: 90 minutes

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A -Not Exceeding 50 words	K1 (6)	$3 \times 2 = 6$	3 K1 questions	3 K1 questions
B – Not Exceeding 150 words	K2 (10)	$2 \times 5 = 10$	2 K2 questions	3 K2 questions
C – Not exceeding 500 words	K3,K4 (20)	$2 \times 10 = 20$	1 K3 question 1 K4 question	1 K3 questions Internal Choice 1 K4 questions Internal Choice
D - Not exceeding 1000 words	K5(14)	$1 \times 14 = 14$	1 K5 question	2 K5 questions
	Total	50	8	10

Other Components: Total Marks: 50

Assignment, Open Book test, MCQ, Short Answer Test, Case Study

End Semester Examination:**Total Marks: 100****Duration: 3 Hours**

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A -Not Exceeding 50 words	K1 (10)	5 x 2 = 10	5 K1 questions	5 K1 questions
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C – Not exceeding 500 words	K3, K4 (40)	4 x 10 = 40	2 K3 questions 2 K4 questions	2 K3 questions Internal Choice 2 K4 questions Internal Choice
D - Not exceeding 1000 words	K5 (30)	2 x 15 = 30	2 K5 questions	3 K5 questions
	Total	100	15	18

**Mapping of Course Outcomes (COs)
to Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)**

Semester	Subject Code: 23BF/ME/TB45												
IV	Course Title: TECHNOLOGY IN BANKING AND FINANCE												
Course Outcomes (COs)	Programme Outcomes (POs)								Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	3	3	-	3	3	2	-	3	-	3	1	1
CO 2	3	3	3	2	3	3	1	3	3	-	3	2	3
CO 3	3	3	3	1	3	3	2	2	3	3	3	3	3
CO 4	3	3	3	2	3	3	2	2	3	2	3	3	3
CO 5	3	3	3	1	3	3	3	3	3	2	3	3	3

High Correlation: 3

Moderate Correlation: 2

Low Correlation: 1

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600086

B.Com. DEGREE: BANKING, FINANCE AND ENTREPRENEURSHIP

SYLLABUS

(Effective from the Academic Year 2023-2024)

DIGITAL COMMUNICATION IN THE CORPORATE WORLD

CODE: 23BF/ME/DC45

CREDITS: 5

L T P: 5 0 0

TOTAL TEACHING HOURS: 65

OBJECTIVES OF THE COURSE

- To provide an understanding on the digital communication concepts
- To equip students to formulate effective digital communication strategies aligned with organizational goals.
- To enable students to explore the potential impact of future technologies on corporate communication strategies.
- To acquaint students with the effectiveness of digital communication strategies and campaigns.
- To familiarise students with various social media platforms

COURSE LEARNING OUTCOMES

On successful completion of the course, students will be able to

COs	DESCRIPTION	CL
CO1	Explain the various digital media platforms and technologies used in corporate communication	K1
CO2	Develop effective digital communication strategies that align with organizational goals	K2
CO3	Identify different communication tools and understand media selection	K3
CO4	Examine how message appeal can be employed in different contexts	K4
CO5	Critically reflect on the future and ethical issues in corporate communication.	K5

CL – Cognitive Level
K1 – Remember | K2 – Understand | K3 – Apply | K4 – Analyse | K5 – Evaluate | K6 – Create

UNIT	CONTENT	CL	HRS	CO
1	Introduction to Corporate Communication			
	1.1 Definition, Role, Scope, Functions and Importance of Corporate Communication	K1-K5	4	1-5
	1.2 Evolution of Corporate Communication in the Digital age	K1-K3	3	1-3
	1.3 Internal and External Communication	K1-K4	2	1-4
	1.4 Elements of a Corporate Communication Plan	K1-K3	4	1-3
2	Communication Strategy in the Digital Age			
	2.1 Setting Communication Objectives	K1-K3	4	1-3

UNIT	CONTENT	CL	HRS	CO
	2.2 Developing a Digital Communication Strategy	K1-K5	2	1-5
	2.3 Identifying Target Audiences and Personalities		3	
	2.4 Content Creation and Distribution Planning		3	
3	Digital Media Platforms	K1-K5		1-5
	3.1 Creating and Curating Content for Digital Media – Social Media, Websites, Blogs, Podcasts, etc.		5	
	3.2 Social Media Advertising and Paid Promotions		5	
	3.3 Monitoring and measuring Social Media Performance		5	
4	Website and Blog Management	K1-K5		1-5
	4.1 Website Design and User Experience		5	
	4.2 Blogging as a Communication Tool		4	
	4.3 SEO (Search Engine Optimization) for Websites and Blogs		5	
5	Future Trends and Ethical Considerations	K1-K5		1-5
	5.1 Emerging Technologies in Corporate Communication (E.G., AI, Chatbots)		2	
	5.2 The Role of Virtual Reality (VR) and Augmented Reality (AR)		3	
	5.3 Future of Digital Corporate Communication		3	
	5.4 Privacy, Data Protection Regulations and Ethical Guidelines for Digital Communication		3	

BOOKS FOR STUDY

Pragyan Rath, K. Shalini & Debankita Ray, *Corporate Communication*, New Delhi: Cengage India Private Limited, 2018

Dr.Sapna, *Corporate Communication Trends and Features*, New Delhi: Notion Press, 2020

BOOKS FOR REFERENCE

Pragyan Rath & Apporva Bharadwaj, *Communication Strategies for Corporate Leaders: Implications for the Global Market*, New Delhi: Routledge, 2018

Sathish Babu Bachut, *Corporate Communication Skills for Professionals*, New Delhi: White Falcon Publishing, 2021

Rudolf Berger, *Present Day Corporate Communication*, New Delhi: Springer, 2018

Alfred White, *Digital Media in the Communication World*, USA: Larsen and Keller Education, 2017

Lindgren S., *Digital Media and Society*, New Delhi: Sage Publications, 2017

Jethwaney, Jaishri, *Corporate Communication: Principles and Practice*, New Delhi: Sage Publications, 2018

WEB SOURCES

www.simpplr.com/glossary/corporate-communications/#:~:text=

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<https://www.mbaskool.com/business-concepts/marketing-and-strategy-terms>

JOURNALS

Journal of Communication Management

Management Communication

Journal of Digital Media and Policy

PATTERN OF ASSESSMENT**Continuous Assessment Test:****Total Marks: 50****Duration: 90 minutes**

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A -Not Exceeding 50 words	K1 (6)	$3 \times 2 = 6$	3 K1 questions	3 K1 questions
B – Not Exceeding 150 words	K2 (10)	$2 \times 5 = 10$	2 K2 questions	3 K2 questions
C – Not exceeding 500 words	K3,K4 (20)	$2 \times 10 = 20$	1 K3 question 1 K4 question	1 K3 questions Internal Choice 1 K4 questions Internal Choice
D - Not exceeding 1000 words	K5(14)	$1 \times 14 = 14$	1 K5 question	2 K5 questions
	Total	50	8	10

Other Components: Total Marks: 50

Assignment, Open Book test, MCQ, Short Answer Test, Case Study

End Semester Examination:**Total Marks: 100****Duration: 3 Hours**

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A -Not Exceeding 50 words	K1 (10)	$5 \times 2 = 10$	5 K1 questions	5 K1 questions
B – Not Exceeding 150 words	K2 (20)	$4 \times 5 = 20$	4 K2 questions	6 K2 questions
C – Not exceeding 500 words	K3, K4 (40)	$4 \times 10 = 40$	2 K3 questions 2 K4 questions	2 K3 questions Internal Choice 2 K4 questions Internal Choice
D - Not exceeding 1000 words	K5 (30)	$2 \times 15 = 30$	2 K5 questions	3 K5 questions
	Total	100	15	18

**Mapping of Course Outcomes (COs)
to Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)**

Semester	Subject Code: 23BF/ME/DC45												
IV	Course Title: DIGITAL COMMUNICATION IN THE CORPORATE WORLD												
Course Outcomes (COs)	Programme Outcomes (POs)								Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	3	3	3	3	3	3	3	3	1	3	3	3
CO 2	3	3	3	3	3	3	-	-	3	1	3	3	3
CO 3	3	3	3	3	3	3	2	2	3	-	3	3	3
CO 4	3	3	3	3	3	3	3	3	3	-	3	3	3
CO 5	3	3	2	3	3	2	3	3	3	1	3	3	3

High Correlation: 3

Moderate Correlation: 2

Low Correlation: 1

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600086

**General Elective Courses Offered by the Department of Banking, Finance and Entrepreneurship
to students of B.A. / B.Sc. / B.Com. / B.Com.(CS) / B.Com.(A&F) / BBA / B.C.A. / B.S.W**

DEGREE PROGRAMMES

SYLLABUS

(Effective from the Academic Year 2023-2024)

DIGITAL MARKETING

CODE: 23BF/GE/DM22

CREDITS: 2

L T P: 2 0 0

TOTAL TEACHING HOURS: 26

OBJECTIVES OF THE COURSE

- To familiarize students with the concept of Digital Marketing
- To enable students to use tools and Techniques in Digital Marketing
- To acquaint students with the use of various social media platform for business

COURSE LEARNING OUTCOMES

On successful completion of the course the students will be able to

COs	DESCRIPTION	CL
CO1	Explain the importance of digital platform	K1
CO2	Differentiate the traditional marketing with the digital marketing	K2
CO3	Identify modes of digital marketing in reaching out to customers	K3
CL – Cognitive Level K1 – Remember K2 – Understand K3 – Apply		

UNIT	CONTENT	CL	HRS	CO
1	Introduction to Digital Marketing: 1.1 Introduction to Digital Marketing – Key Concepts –Traditional v/s Digital Marketing	K1-K2	3	1-2
	1.2 Characteristics of Digital Marketing – Opportunity of Digital Marketing		2	
	1.3 Implications of Digital Marketing	K1- K3	3	1-3
2	Website and Search Engine Optimization (SEO) 2.1 Website Development Fundamentals – Key SEO Concepts - Mechanics of Search	K1-K2	4	1-2
	2.2 The SEO Process – SEO Site Map – SEO Google Search – Customer Insights	K1-K3	3	1-3

UNIT	CONTENT	CL	HRS	CO
	2.3 Meta Tags – Keyword Research and Selection – Search Marketing Basics (Pay Per Click Concepts)		3	
3	Social Media Marketing and Email marketing			
	3.1 Key Concepts of Social Media Marketing – Social Media Goals – Facebook Features – Twitter Features)	K1-K2	2	1-2
	3.2 YouTube Set Up – YouTube Channels – YouTube Features – Blogging – Google Analytics – Content Planning – Scheduling – Other Tools (Instagram, LinkedIn, Pinterest)	K1-K3	3	1-3
3.3 Key Email Marketing Concepts – Campaign Process – Online Data Capture – Using Survey Tools– Email Structure	3			

BOOKS FOR STUDY

Dr.Ritika Malik & Ms.Ritika Aggarwal, *Digital Marketing Tools, Techniques & It's Aspects - An Integrated Approach on Online Marketing*, NewDelhi: Bluerose Publishers Pvt. Ltd., 2021

V Venkata Krishna, *Digital Marketing for Beginners: A Road Map to Successful Career in Digital Marketing*, Chennai: Notion Press, 2023

BOOKS FOR REFERENCE

Puneet Singh Bhatia, *Fundamentals of Digital Marketing*, Noida: Pearson Publications, 2019

Swaminathan T. N. & Karthik Kumar, *Digital Marketing: From Fundamentals to Future*, Noida: Cengage Learning India Pvt. Ltd, 2019

Seema Gupta, *Digital Marketing*, New Delhi: Tata McGraw Hill Education, 2020

JOURNAL

Journal of Digital and Social Media Marketing

Journal of Digital Marketing

International Journal of Internet Marketing and Advertising

WEB RESOURCES

<https://digitalfireflymarketing.com/wp-content/uploads/2017/02/Big-Book-of-DigitalMarketing.pdf>

<https://www.7boats.com/academy/wp-content/uploads/2016/10/50-shades-of-digitalmarketing.pdf>

<http://www.gbv.de/dms/zbw/865712123.pdf>

<https://webmarketingacademy.in/wp-content/uploads/2015/09/A-Step-By-Step-Guide-toModern-Digital-Marketing.pdf>

https://www.redandyellow.co.za/content/uploads/woocommerce_uploads/2017/10/emarketin_g_textbook_download.pdf

PATTERN OF ASSESSMENT**Continuous Assessment Test****Total Marks: 25****Duration: 60 minutes**

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A Objective Questions	K1	5 x 1 = 5	5 K1 questions	5 K1 questions
B - 50 words	K2	5 x 2 = 10	5 K2 questions	7 K2 questions
C – 150 words	K3	2 x 5 = 10	2 K3 questions	4 K3 questions
	Total	25	12	16

Other Components**Total Marks: 25**

Assignments/Objective Test/Quiz/Presentation

No End Semester Examination

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600086

**General Elective Courses Offered by the Department of Banking, Finance and Entrepreneurship
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DEGREE PROGRAMMES**

SYLLABUS

(Effective from the Academic Year 2023-2024)

PERSONAL FINANCIAL PLANNING

CODE: 23BF/GE/PP22

CREDITS: 2

L T P: 2 0 0

TOTAL TEACHING HOURS: 26

OBJECTIVES OF THE COURSE

- To educate students about various savings and investment options
- To equip students to identify schemes for retirement
- To empower students to achieve financial security and independence

COURSE LEARNING OUTCOMES

On successful completion of the course the students will be able to

COs	DESCRIPTION	CL
CO1	Choose financial goals and develop a financial plan	K1
CO2	Prepare a personal budget	K2
CO3	Identify the process of financial planning and manage savings for retirement	K3
CL – Cognitive Level K1 – Remember K2 – Understand K3 – Apply		

UNIT	CONTENT	CL	HRS	CO
1	Introduction to Financial Planning and Savings			
	1.1 Meaning, Objectives, Process -The concept of Time Value of Money and its Application in Financial Planning	K1-K2	2	1-2
	1.2 Introduction to Savings, Benefits of Savings, Management of Spending and Financial Discipline, Net Banking and UPI, Digital Wallets		3	
	1.3 Steps in Financial Planning, Personal Finance/Loans, Education Loan, Car Loan and Home Loan Schemes	K1- K3	3	1-3
2	Investment planning			
	2.1 Process and Objectives of Investment, Concept and Measurement of Return and Risk	K1-K2	4	1-2

UNIT	CONTENT	CL	HRS	CO
	2.2 Measurement of Portfolio Risk and Return – Diversification and Portfolio Formation	K1-K3	3	1-3
	2.3 Gold Bond, Real estate		1	
	2.4 Investment in Fixed Income Instruments – Financial Derivatives and Commodity Market in India, Mutual Fund Schemes including SIP		2	
3	Insurance and Retirement Planning			
	3.1 Need for Protection Planning, Risk of Mortality, Health, Disability and Property	K1-K2	2	1-2
	3.2 Importance of Insurance: Life and Non-life Insurance Schemes.	K1-K3	3	1-3
	3.3 Retirement Planning Goals, Process of Retirement Planning, Pension Plans available in India		3	

BOOKS FOR STUDY

Dr.Amith Kumar Sinha, *Financial Literacy*, Noida: Taxmann Publications, 2023

Dr.Ajith S.Thite & Pradeep Kumar Sinha, *Personal Financial Planning*, NewDelhi: Nirali Prakashan., 2020

BOOKS FOR REFERENCE

Dr.Vimal Krishna Rajput, *5 W's of Financial Planning*, Chennai: Notion Press, 2021

Murali & Subbakrishna, *Personal Financial Planning*, NewDelhi: Himalaya Publication, 2018

Indian Institute of Banking & Finance, *Introduction to Financial Planning*, Noida: Taxmann Publications, 2017

WEB SOURCES

<https://www.economicdiscussion.net/financial-management/financial-planning/33284>

<https://nios.ac.in/media/documents/srsec319new/319EL17.pdf>

<https://www.investopedia.com/articles/retirement/11/5-steps-to-retirement-plan.asp>

JOURNAL

Journal of Financial Planning

Journal of Financial Counseling and Planning

Journal of Financial Planning and Management

PATTERN OF ASSESSMENT

Continuous Assessment Test

Total Marks: 25

Duration: 60 minutes

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
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Other Components

Total Marks: 25

Assignments/Objective Test/Quiz/Presentation

No End Semester Examination

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600086

General Elective Courses Offered by the Department of Banking, Finance and Entrepreneurship
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DEGREE PROGRAMMES
SYLLABUS

(Effective from the academic year 2023-2024)

RIGHT TO INFORMATION ACT

CODE: 23BF/GE/RI22

CREDITS:2

L T P: 2 0 0

TOTAL TEACHING HOURS: 26

OBJECTIVES OF THE COURSE:

- To introduce student to the concept of right to information and consider its implications for human rights.
- To familiarize the students about the constitution and functioning of Central and State Information Commission.
- To acquaint the students about the right to information contained in other statutes.

COURSE LEARNING OUTCOMES

On successful completion of the course the students will be able to

COs	DESCRIPTION	CL
CO1	Recognize the significance of the right to information movement.	K1
CO2	Explain the objectives of the Right to Information Act 2005	K2
CO3	File the application for information.	K3
CL – Cognitive Level K1 – Remember K2 – Understand K3 – Apply		

UNIT	CONTENT	CL	HRS	CO
1	Introduction 1.1 Constitutional Framework, Objectives and Importance of the act	K1-K3	2	1-3
	1.2 Fundamental Rights and Directive Principles of State Policy		4	
	1.3 Constitutional Provisions of RTI			

UNIT	CONTENT	CL	HRS	CO
2	Development of RTI in India 2.1 Origin of the RTI Act 2005 in India	K1-K3	4	1-3
	2.2 Initiatives, Movements, Success stories and Challenges		6	
	2.3 RTI and Human Rights			
3	Various Rights 3.1 Right to Hearing, Grievance Redressal	K1-K3	4	1-3
	3.2 Right to Public Services, Transfers and Delays		6	
	3.3 Public Consultation			

BOOKS FOR STUDY

R. Majumdar, *Commentary on The Right to Information Act, 2005*, Dwivedi Law Agency, 2020

Dr. Dewakar Goel & Dr Abha Yadav, *Right to Information - Concept, Procedure & Practice*, Uttar Pradesh: Universal Law Publishing, 2015

BOOKS FOR REFERENCE

Dr. Jyoti Rattan, *Right to Information Act, 2005*, New Delhi: Bharat Publication, 2022

Taxmann,s Bare Acts, *Right to Information Act 2005* Chennai: Taxmann, 2016

S.R.Khaneja, *A Practical Handbook on Right To Information Act*, The Book Line, 2011

WEB SOURCES:

<https://rti.gov.in/> <https://www.iitgn.ac.in/RTI/RTI-Guidelines.pdf>

<https://study.com/academy/lesson/right-to-information-rti-act-impact-in-india.html>

JOURNALS

Journal of Political Sciences & Public Affairs Indian

Journal of Public Administration

Journal of Humanities and Social Science

PATTERN OF ASSESSMENT

Continuous Assessment Test

Total Marks : 25

Duration: 60 minutes

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A Objective Questions	K1	$5 \times 1 = 5$	5 K1 questions	5 K1 questions
B - 50 words	K2	$5 \times 2 = 10$	5 K2 questions	7 K2 questions
C – 150 words	K3	$2 \times 5 = 10$	2 K3 questions	4 K3 questions
	Total	25	12	16

Other Components

Total Marks: 25

Assignments/Objective Test/Quiz/Presentation

No End Semester Examination

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600086

**General Elective Courses Offered by the Department of Banking, Finance and Entrepreneurship
to students of B.A. / B.Sc. / B.Com. / B.Com.(CS) / B.Com.(A&F) / BBA / B.C.A. / B.S.W
DEGREE PROGRAMMES**

SYLLABUS

(Effective from the Academic Year 2023-2024)

SEED FINANCE

CODE: 23BF/GE/SF22

CREDITS: 2

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TOTAL TEACHING HOURS: 26

OBJECTIVES OF THE COURSE

- To educate students about various sources of SEED funding
- To enable students to create financial models and to prepare a sound business plan that attract SEED funding
- To familiarise students with the various entrepreneurial schemes

COURSE LEARNING OUTCOMES

On successful completion of the course the students will be able to

COs	DESCRIPTION	CL
CO1	Recall the fundamental concepts and principles of SEED finance	K1
CO2	Outline the different schemes for financing entrepreneurial venture	K2
CO3	Identify sources of finance for new ventures.	K3
CL – Cognitive Level K1 – Remember K2 – Understand K3 – Apply		

UNIT	CONTENT	CL	HRS	CO
1	Introduction to SEED Finance			
	1.1 Understanding SEED Finance, Importance of SEED Finance in Entrepreneurship, Key Financial Metrics for Startups	K1-K2	3	1-2
	1.2 Opportunity Identification and Selection, Idea Generation-Sources	K1-K3	2	1-3
	1.3 Project Formulation- Importance and Elements		2	
	1.4 Project Feasibility Analysis- Factors and Report		2	
1.5 Business Plan – Contents and Significance of Business Plan	2			

UNIT	CONTENT	CL	HRS	CO
2	Sources of Seed Finance 2.1 Sources of SEED Funding - Angel Investors, Venture Capital, Crowdfunding, Boot Strapping, Grants and Government Programs	K1-K3	7	1-3
3	Aiding Seed Finance 3.1 Banking Institutions- Commercial , Co-operative, Rural	K1-K3	3	1-3
	3.2 Non-Banking Institutions Assisting Entrepreneurs		3	
	3.3 Development Financial Institutions – SIDBI, Mudra		2	

BOOKS FOR STUDY

Aashok Soota & Gopalan S.R., *Entrepreneurship Simplified*, New Delhi: Penguin Portfolio, 2021
Holt, *Entrepreneurship – New Venture Creation*, Noida: Pearson Publication 2016

BOOKS FOR REFERENCE

Alemany Lusía, *Entrepreneurial Finance: the Art and Science of Growing Ventures*, New Delhi: Cambridge University Press, 2018
Khanka S S, *Entrepreneurial Development*, New Delhi: S. Chand & Co, 2015
Gibbons Gary, *Entrepreneur Finance: A Global Perspective*, New Delhi: Sage Publications, 2014

JOURNAL

Journal of Entrepreneurial Finance
Venture Capital Journal

WEB RESOURCES

www.ocw.mit.edu.com
www.nptel.ac.in
www.xlri.com

PATTERN OF ASSESSMENT

Continuous Assessment Test

Total Marks: 25

Duration: 60 minutes

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A Objective Questions	K1	5 x 1 = 5	5 K1 questions	5 K1 questions
B - 50 words	K2	5 x 2 = 10	5 K2 questions	7 K2 questions
C – 150 words	K3	2 x 5 = 10	2 K3 questions	4 K3 questions
	Total	25	12	16

Other Components

Total Marks: 25

Assignments/Objective Test/Quiz/Presentation

No End Semester Examination

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600086

B.Com. DEGREE: BANKING, FINANCE AND ENTREPRENEURSHIP

SYLLABUS

(Effective from the Academic Year 2023-2024)

FAMILY BUSINESS MANAGEMENT

CODE: 23BF/UI/FB23

CREDITS: 3

OBJECTIVES OF THE COURSE

- To provide an understanding on family business dynamics
- To expose students to the opportunities and challenges associated with family business
- To familiarize students with the succession planning in a family owned business
- To enable students to learn to adopt effective conflict resolution strategies
- To acquaint students on the ways to foster innovation in family business

COURSE LEARNING OUTCOMES

On successful completion of the course, students will be able to

COs	DESCRIPTION	CL
CO1	explain the importance of Family Business	K1
CO2	outline the nature of conflicts in the family business	K2
CO3	develop next generation leaders as Successor for Family Business.	K3
CO4	analyze the importance of Governance in Family Business Challenges.	K4
CO5	describe future of family business in Institutional change.	K5
CL – Cognitive Level K1 – Remember K2 – Understand K3 – Apply K4 – Analyse K5 – Evaluate		

UNIT	CONTENT	CL	CO
1	Introduction to Family Business	K1-K3	1-3
	1.1 Nature, Uniqueness and Importance of Family Business		
	1.2 Characteristics of Family Business		
	1.3 Advantages and Disadvantages of Family Business	K1-K4	1-4
2	Ownership Challenges and Family Governance	K1-K3	1-3
	2.1 Family Governance: Structure, Challenges to Family Governance		
	2.2 Managing the challenges of Succession		
	2.3 Enterprise Sustainability	K1-K5	1-5

UNIT	CONTENT	CL	CO		
3	Conflict Resolution and Communication	K1-K5	1-5		
	3.1 Types of Conflicts in Family Businesses				
	3.2 Conflict Resolution Strategies				
4	3.3 Effective communication within the Family and Business	K1-K5	1-5		
	Managing Succession			K1-K5	1-5
	4.1 Ownership Succession Planning			K1-K4	1-4
5	4.2 Challenges in Succession Planning	K1-K5	1-5		
	4.3 Identifying and Preparing Successors	K1-K5	1-5		
	The Future of Family Business				
5.1 New Leaders of the Evolution - Three states of Evolution - Continuity and Culture - Changing the Culture					
5	5.2 The change Formula - Organization Development Approaches to Change	K1-K5	1-5		
	5.3 Commitment planning - Organic Competencies and Business's Future - Thriving through Competition – Institutionalizing the Change				

BOOKS FOR STUDY

Rajiv G. Agarwal, *Family Business Management*, New Delhi: Sage Publications, 2022
Rajiv Swamy, *Family Business in India*, Chennai: Notion Press, 2021

BOOKS FOR REFERENCE

Abirami Duraiswamy, *Family Business for Next Generation Leaders*, Chennai: Notion Press, 2022
Ajay Sharma, *How to Survive in a Family Business*, UK: Penguin Portfolio, 2021
Ernesto J. Poza, Mary S. Daughterty, *Family Business*, New Delhi: Cengage Learning, 2015
Steve Legler, *Shift your Family Business*, Canada: FriesenPress, 2014

WEB SOURCES

<http://www.mbaexamnotes.com/family-business.html>
<https://khatabook.com/blog/family-business/>
<https://businessjargons.com/family-business.html>

JOURNALS

Journal of Family Business Management
Family Business Review

End Semester Examination:

Total Marks: 100

Duration: 3 Hours

Section	Cognitive Level and Allocation of Marks	Marks per Section	No. of Questions to be answered	No. of Questions to be set
A -Not Exceeding 50 words	K1 (10)	$5 \times 2 = 10$	5 K1 questions	5 K1 questions
B – Not Exceeding 150 words	K2 (20)	$4 \times 5 = 20$	4 K2 questions	6 K2 questions
C – Not exceeding 500 words	K3, K4 (40)	$4 \times 10 = 40$	2 K3 questions 2 K4 questions	2 K3 questions Internal Choice 2 K4 questions Internal Choice
D - Not exceeding 1000 words	K5 (30)	$2 \times 15 = 30$	2 K5 questions	3 K5 questions
	Total	100	15	18