STELLA MARIS COLLEGE
(AUTONOMOUS), CHENNAI - INDIA

B.Com. DEGREE
COMMERCE
(CHOICE BASED CREDIT SYSTEM)
SHIFT II

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–600 086

DEPARTMENT OF COMMERCE

PROGRAMME DESCRIPTION
B.Com. (GENERAL)

The B.Com. (General) degree programme equip students with the knowledge and technical skills necessary to understand and participate in the modern business world. The programme allows the students' to critically evaluate and improve decision making skills.

It provides foundation for students who aspire to pursue professional courses such as CA, ICWA, CMA, ACCA, CFA and MBA. It enables the students to equip themselves for careers. It enables them to develop entrepreneurial skills and thus manage their own business effectively. To strengthen their skills and knowledge, workshops, seminars, guest lectures, business quizzes and mock interviews are conducted during the course of study. Apart from the academics, multiple cultural and social activities such as intra-departmental, intercollegiate cultural and social and environmental awareness programmes are conducted for holistic development and to create a sense of community.

VISION OF THE DEPARTMENT

The Department shares the vision of the College and aims at academic excellence integrating ethical, professional and personal skills that promote women to be well equipped to meet the global challenges in the business world.

MISSION OF THE DEPARTMENT

❖ To kindle in the students the curiosity to explore and acquire business knowledge pertaining to Commerce.

❖ To sensitize students about economic, social and ethical issues prevalent in the business environment.

❖ To work towards the integration of quality, creativity and emotional stability of the students.

❖ To contribute to the transformation of the less privileged students by making them employable and financially independent.

PROGRAMME SPECIFIC OUTCOMES (PSOS)

B.COM (GENERAL)

On successful completion of the B.Com. Programme, the students will be able to

PSO 1	acquire Fundamental knowledge in the arena of Business Management, Marketing, Accounting and to understand the web based business models and its applications
PSO 2	develop leadership qualities and managerial skills to be globally competent and spearhead entrepreneurial ventures.
PSO 3	Be acquainted with principles of various laws relating to formation and conduct of business.
PSO 4	Demonstrate interpersonal communication, business etiquette and relationship building skills.
PSO 5	Understand the importance of Ethics in Business, Social Responsibility, Corporate sustainability and impact of globalization

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086
DISTRIBUTION OF CREDITS AND HOURS
B.Com. General 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														
Major Core	3	4	4	5	4	5	4	5	4	5	4	5	23	29
	3	4	4	5	4	5	4	5	4	5	4	5	23	29
					4	5	3	4	3	4	4	5	14	18
					3	4	3	4	3	4	3	4	12	16
Allied Core	5	5	5	5	5	6	5	5					20	21
Major Elective							5	5			5	5	10	10
Int. Dis. Core									5	6			5	6
											Total		**107**	**129**
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								1		1			0	2
Mentoring		1				1		1		1		1	0	5
											Total		**4**	**9**
Total	26	30	27	30	24	30	24	30	23	30	25	30	**149**	**180**

B.Com. DEGREE: COMMERCE (GENERAL) - SHIFT II

COURSES OF STUDY

(Effective from the Academic Year 2023-2024)

CHOICE BASED CREDIT SYSTEM

Subject Code	Title of Course	C	L	T	P	Ex	CA	ES	M
**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									
**SEMESTER-I**									
23CM/MC/FA13	Financial Accounting	3	3	1	0	3	50	50	100
23CM/MC/PM13	Principles and Practice of Management	3	3	1	0	3	50	50	100
**Allied Core offered to students of Computer Science by Dept. of CM(Shift II)**									
23CM/AC/EN15	Entrepreneurship-New Venture Creation	5	5	0	0	3	50	50	100
23CM/SS/PS13	Life Skills: Personal and Social	3	3	0	0	-	50	-	100
23EL/SS/PD13	Life Skills: Personality Development	3	3	0	0	-	50	-	100
CD / ET / SC	Value Education								
**Allied Core offered to students of Commerce(General - II) by Dept. of EC**									
23EC/AC/BE15	Business Economics	5	5	0	0	3	50	50	100
**SEMESTER-II**									
23CM/MC/CT24	Cost Accounting	4	4	1	0	3	50	50	100
23CM/MC/MG24	Marketing	4	4	1	0	3	50	50	100
23CM/AC/BS25	Business Statistics	5	5	0	0	3	50	50	100
**Allied Core offered to students of Computer Science by Dept. of CM(Shift II)**									
23CM/AC/AB25	Accounting for Business	5	5	0	0	3	50	50	100
23CM/GC/ES12	Environmental Studies	2	2	0	0	-	50	-	100
23CM/SS/HC13	Life Skills: Health, Energy and Computer Basics	3	3	0	0	-	50	-	100
	General Elective I / Basic Tamil I								
**SEMESTER-III**									
23CM/MC/BL34	Business Law	4	4	1	0	3	50	50	100
23CM/MC/FS34	Financial System	4	4	1	0	3	50	50	100
23CM/MC/MA34	Management Accounting	4	4	1	0	3	50	50	100
23CM/MC/ET33	Business Ethics and Social Responsibility	3	3	1	0	3	50	50	100
23CM/AC/CB35	Computer Applications in Business	5	2	0	4	3	50	50	100
CD / ET / SC	Value Education								
	General Elective II / Basic Tamil II								
**SEMESTER-IV**									
23CM/MC/FM44	Financial Management	4	4	1	0	3	50	50	100
23CM/MC/BK43	Banking Theory and Practice	3	3	1	0	3	50	50	100
23CM/MC/CL44	Company Law	4	4	1	0	3	50	50	100
23CM/MC/HR43	Human Resource Management	3	3	1	0	3	50	50	100
**Allied Core offered to students of Commerce (General -Shift II) by Dept. of MT**									
23MT/AC/MT45	Mathematics for Commerce	5	5	0	0	3	50	50	100
	Major Elective I								

Subject Code	Title of Course	C	L	T	P	Ex	CA	ES	M
**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								
SEMESTER-V									
23CM/MC/BR54	Business Research	4	4	1	0	3	50	50	100
23CM/MC/IT54	Income Tax Law and Practice	4	4	1	0	3	50	50	100
23CM/MC/EM53	E-Enterprise Management	3	3	1	0	3	50	50	100
23CM/MC/BC53	Business Communication	3	3	1	0	3	50	50	100
	General Elective III								
	SAP / SL								
Interdisciplinary Core (CM(Gen.Shift II) and A&F to students of CM(Gen.Shift II) and A&F									
23ID/IC/SI55	Social Finance and Impact Investing	5	5	1	0	3	50	50	100
SEMESTER-VI									
23CM/MC/CA64	Corporate Accounting	4	4	1	0	3	50	50	100
23CM/MC/SM63	Supply Chain and Logistics Management	3	3	1	0	3	50	50	100
23CM/MC/ED64	Entrepreneurial Development	4	4	1	0	3	50	50	100
23CM/MC/AG64	Auditing	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									
23CM/ME/OB45	Organizational Behaviour	5	5	0	0	3	50	50	100
23CM/ME/AM45	Advertising and Media Management	5	5	0	0	3	50	50	100
23CM/ME/RM45	Retail Management	5	5	0	0	3	50	50	100
23CM/ME/SP45	Security Analysis and Portfolio Management	5	5	0	0	3	50	50	100
23CM/ME/AA45	Advanced Corporate Accounting	5	5	0	0	3	50	50	100
23CM/ME/CB45	Consumer Behaviour	5	5	0	0	3	50	50	100
23CM/ME/RG45	Rural Marketing	5	5	0	0	3	50	50	100
23CM/ME/MA45	Marketing Analytics	5	5	0	0	3	50	50	100
23CM/ME/IT45	Indirect Taxation	5	5	0	0	3	50	50	100
General Electives									
23CM/GE/FI22	Fundamentals of Investment Planning	2	2	0	0	-	50	-	100
23CM/GE/CC22	Customer Care and Protection	2	2	0	0	-	50	-	100
23CM/GE/SM22	Social Media Marketing	2	2	0	0	-	50	-	100
23CM/GE/BP22	Banking Practices	2	2	0	0	-	50	-	100
23CM/GE/EF22	E-Filing of Returns	2	2	0	0	-	50	-	100
The Department will offer one Social Awareness Course									
Social Awareness Courses									
23CM/SA/RD52	Rights of Differently Abled	2	2	0	0	-	50	-	100
23CM/SA/CR52	Child Rights	2	2	0	0	-	50	-	100
23CM/SA/CA52	Civic Awareness	2	2	0	0	-	50	-	100
23CM/SA/HW52	Health and Wellbeing	2	2	0	0	-	50	-	100

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**
23CM/SA/MH52	Mental Health	2	2	0	0	-	50	-	100
23CM/SA/RR52	Rural Realities	2	2	0	0	-	50	-	100
23CM/SA/SE52	Social and Economic Issues	2	2	0	0	-	50	-	100
23CM/SA/UR52	Urban Realities	2	2	0	0	-	50	-	100
23CM/SA/SZ52	Care of Senior Citizens	2	2	0	0	-	50	-	100
Independent Electives									
23CM/UI/NM23	New Age Marketing	3	0	0	0	3	-	100	100
23CM/UI/CR23	Consumer Rights	3	0	0	0	3	-	100	100

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600086

B. Com. (GENERAL) DEGREE PROGRAMME

SYLLABUS
(Effective from the Academic Year 2023-2024)

FINANCIAL ACCOUNTING

CODE: 23CM/MC/FA13   **CREDITS: 3**
L T P: 3 1 0
TOTAL TEACHING HOURS: 52

OBJECTIVES OF THE COURSE
- To develop an understanding of international and Indian accounting standards and appreciate the differences between accounting frameworks.
- To provide the students conceptual knowledge about basic concepts of financial accounting.
- To equip the students with the skill in preparing Accounts for different types of business entities.
- To develop the skills to analyse financial statements and make informed business decisions based on the financial information presented.
- To enable students to prepare the financial Statements for internal and external Reporting.

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

COs	DESCRIPTION	KL
CO1	explain the Conceptual Framework for Preparation of Financial Statements	K1, K2
CO2	apply the accounting concepts related to preparation of financial statements for sole proprietorship and Partnership	K3
CO3	develop the skills to prepare the different accounts with regard to Branch and Departments , Hire purchase and Joint ventures	K4
CO4	solve the financial statements with adjustments, Interdepartmental Transfer of Goods and computation insurance claim for Loss of Stock and Profit.	K5
CO5	create a complete record of Business transactions	K6
CL – Cognitive Level **K1 – Remember | K2 – Understand | K3 – Apply | K4 – Analyse | K5 – Evaluate | K6 – Create**		

UNIT	CONTENT	CL	HRS	CO
1	**Conceptual Framework for Preparation of Financial Statements**		8	
	1.1 Introduction to Accounting Standards and Indian Accounting Standards	K1, K2		1 -5
	1.2 Accounting Standards - International Accounting Standards, Accounting Standards in India – Objectives, Process, Accounting Standards Board, Scope & Application of AS – 1,2,4,5,9,10,26 & 29 in Preparation of Financial Statements	K1, K2		
	1.3 Difference between Accounting Standards and Indian Accounting Standards	K1, K2		
	1.4 Preparation of Final Accounts of Sole Proprietor	K3 − K6		
	1.4.1 Closing Entries and Adjustment Entries			
	1.4.2 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			
2	**Conversion of Partnership**		10	1 -5
	2.1 Amalgamation – Accounting Procedure	K1 − K4		
	2.1.1 Closing the Books of the Old Firm			
	2.1.2 Opening the Books of the New Firm			
	2.2 Conversion of Partnership Firm into a Company and sale to a Company	K3 − K6 K3 − K5		
	2.3 Apportionment of Share among the Partners	K1, K2		
	2.4 Limited Liability Partnership			
3	**Branch Accounts and Departmental Accounts**		12	
	3.1 Branch Accounts	K1, K2		
	3.1.1 Features			1 -5
	3.1.2 Methods of Accounting - Debtors System, Stock and Debtor System	K3 − K5		
	3.2 Independent Branches – Features, Adjusting Entries in the Books of Head office and Branch	K1 − K3		
	3.3 Departmental Account			
	3.3.1 Concept and Distinction between Departments and Branches	K1 − K3		
	3.3.2 Preparation of Departmental Accounts Preparation of Departmental Trading and Profit and Loss Account	K3 – K6		
	3.3.3 Inter Departmental Transfer of goods at cost, Cost Plus Profit and at Selling Price and Elimination of Unrealised Profit.	K3 − K5		

UNIT	CONTENT	CL	HRS	CO
4	**Accounting for Hire Purchase and Joint Venture** 4.1 Meaning- Features of Hire Purchase Agreement - Distinction between Hire Purchase and Sale 4.1.1 Interest calculations 4.1.2 Recording transaction in the books of Hire Purchaser and the Hire Vendor 4.2 Default and Repossession - Partial Repossession and Complete Repossession 4.3 Joint Venture- Accounting Procedures	K1 − K3 K1 − K3 K3 − K6 K3 − K5 K1 − K3	10	1-5
5	**Insurance Claim for Loss of Stock and for Loss of Profit** 5.1 Insurance Claim for Loss of Stock 5.1.1 Concept of Under Insurance and Average Clause 5.1.2 Computation of claim -with Price Change, Consideration of Unusual Selling Line and Price Reduction 5.2 Insurance Claim for Loss of Profit 5.2.1 Concept – Insured and Uninsured Standing, Gross Profit Rate,Short Sales and Increased Cost of Working, Average Clause 5.2.2 Computation of Claim	K1 − K4 K1 − K6 K2 − K5 K1 − K6	12	1-5

BOOKS FOR STUDY
Reddy, T. S and A. Murthy, *Financial Accounting*. Margham, 2023
Gupta R.L and Radhaswamy M, *Advanced Accountancy (Vol. I)* Sultan Chand and Sons, 2013

BOOKS FOR REFERENCE
V.K. Gupta and Gupta R.L, *Financial Accounting (Vol. I)* Sultan Chand and Sons, 2016
Goyal V.K, *Financial Accounting.4th Edition*, PHI, 2012
Jain S. P and K. L Narang, *Practical Problems in Advanced Accountancy*, Kalyani, 2016
Maheshwari S. N and Suneel K Maheshwari, *Financial Accounting 11th Edition,* 2018
M Hanif, A Mukherjee, *Financial Accounting 5th Edition*. Tata Mc Graw Hill 2020
Chatterjee B.D. and Jain Jinender, *Illustrated Guide to Indian Accounting Standards*, *6th edition*, Taxmann's 2021

JOURNALS
Journal of the Institute of Chartered Accountants of India.
International Journal of in Management and Financial Accounting
Journal of Accounting and Finance: Research Development Association, Jaipur
Journal of Finance - Sage
Journal of Financial Reporting Accounting, Auditing and Finance

WEB RESOURCES
www.icai.org
www.emeraldinsight.com
www.accaglobal.com
www.journals.elsevier.com

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	K1 (4)	2 X 2 = 4	2 K1 question	2 K1 question (Theory)
B	K2 (6)	3 X 2 = 6	3 K2 question	3 K2 question (Problems)
C	K3 (10)	1 X 10 = 10	1 K3 question	2 K3 question (Problems)
D	K4 (10)	1 X 10 = 10	1 K4 question	2 K4 question (Problems)
E	K5 (20)	1 X 20 = 20	1 K5 question	2 K5 question (Problems)
	Total	50	8	11

Other Components: Total Marks: 50

Assignment, seminar, quiz, open book test, group discussion
Two to three components will be prescribed

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 (10)	5 X 2 = 10	5 K1 question	5 K1 question (Theory)
B	K2 (10)	5 X 2 = 10	5 K2 question	5 K2 question (Problems)
C	K3 (20)	2 X 10 = 20	2 K3 question	3 K3 question (Problems)
D	K4 (20)	2 X 10 = 20	2 K4 question	3 K4 question (Problems)
E	K5 (40)	2 X 20 = 40	2 K5 question	4 K5 question (Problems)
	Total	100	16	20

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

Semester	Subject Code: 23CM/MC/FA13												
	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	2	1	1	3	1	1	1	3	2	3	2	1
CO 2	3	2	1	1	3	1	1	1	3	2	2	2	1
CO 3	3	1	1	1	3	1	1	1	3	2	2	2	2
CO 4	3	2	2	1	3	2	1	1	3	2	2	2	2
CO 5	3	2	1	1	3	2	1	1	3	2	2	2	1

High Correlation: 3   Moderate Correlation: 2   Low Correlation: 1

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086

B. Com. (GENERAL) DEGREE PROGRAMME

SYLLABUS

(Effective from the academic year 2023 -2024)

PRINCIPLES AND PRACTICE OF MANAGEMENT

CODE: 23CM/MC/PM13   **CREDITS: 3**
L T P : 3 1 0
TOTAL TEACHING HOURS: 52

OBJECTIVES OF THE COURSE
- To acquaint students with the management practices of the past and present
- To provide an understanding of the recruitment, selection, motivation and controlling strategies in organisation
- To provide students a conceptual and practical foundation for managing a business
- To enable students to appreciate the contribution made by Management thinkers
- To familiarise students with the recent development in Management

COURSE LEARNING OUTCOMES

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

COs	DESCRIPTION	CL
CO1	understand the concepts of Accountability, Centralization and working together in teams	K1, K2
CO2	apply the acquired knowledge of management in the corporate sector & to comprehend the role of effective leaders in an organization	K3
CO3	analyze the functions of Management in organizations	K4
CO4	apply theoretical concepts into the practical management functions	K5
CO5	develop the leadership potential and managerial skills to make effective managerial decision-making	K6
CL – Cognitive Level **K1 – Remember | K2 – Understand | K3 – Apply | K4 – Analyse | K5 – Evaluate | K6 – Create**		

UNIT	CONTENT	CL	HRS	CO
1	**Introduction to Management Principles**		10	1-5
	1.1 Meaning, Nature, Scope and Importance of Management	K1 − K4		
	1.2 Management as Science or Art - Management as Profession - Universality of Management	K2 − K4		
	1.3 Management Principles, Functions of Management, Management Roles - Levels of Management, Management Skill- Social Responsibility	K2 − K5		
	1.4 Evolution of Management thoughts, Scientific Management, Fayol's Principles of Management, Bureaucracy, Hawthorne Experiment, Contribution of Peter Drucker.	K3 − K6		
2	**Planning and Decision Making**		12	1-5
	2.1 Planning – Meaning, Nature and Importance, Planning Process	K1 − K3		
	2.2 Types of Planning - Measures of Effective Planning	K2 − K5		
	2.3 Barriers to Effective Plan	K3 − K6		
	2.4 Management by Objectives	K3 − K6		
	2.5 Decision Making – Meaning - Types of Decisions - Decision Making Process Individual vs. Group Decision Making - Decision Making Conditions – Creativity	K3 − K6		
3	**Organizing, Communication and Human Resources**		10	1-5
	3.1 Organizing - Meaning, Organization Structure	K1 − K3		
	3.2 Forms of Organization Structure, Departmentation, Task Force- Virtual Organization 3.3 Dynamics of Group Behavior, Influence of Group on Individual and Group Decision Making 3.4 Staffing - Meaning, Man Power Planning, Recruitment and Selection- Training and Development	K2 − K5 K3 − K6 K3 − K6 K3 − K6		
	3.5 Communication- Meaning, Nature, Elements of Communication, Methods of Communication			
	3.6 Relevance of Information Technology			
4	**Motivation**		10	1-5
	4.1 Direction- Meaning, Nature, Scope and Principles of Direction, Supervision	K1 − K3		
	4.2 Motivation – Meaning, Nature and Importance of Motivation , Theories of Motivation(Maslow's Theory of Hierarchical Needs, Hertzberg's two-factor Theory, Vroom's Theory of Expectancy)	K2 − K5		
	4.3 Job Design, Job Enrichment, Job Satisfaction, Quality of Work Life	K3 − K6 K3 − K6		
	4.4 Leadership-Meaning, Importance, Leadership Theories, Leadership Styles			

UNIT	CONTENT	CL	HRS	CO
5	**Controlling**		10	1-5
	5.1 Controlling- Meaning, Importance, Controlling Process, Types of Control	K1 − K5		
	5.2 Essential of Effective Control System, Behavioral Importance of Control - Control Techniques, Quality Circles	K2 − K6		

BOOKS FOR STUDY

Koontz, Heinz Weihrich, A Ramachandra Aryasri, *Principles of Management*, McGraw Hill Education, 2nd Edition, 2015.
L.M. Prasad, *Principles & Practices of Management,* Sultan Chand & Sons, New Delhi, 2020

BOOKS FOR REFERENCE

C.B. Gupta, *Business Management*, Sultan Chand & Sons, 2018
R.S.N. Pillai, S. Kala, *Principles and Practice of Management,* S. Chand & Co., 2013
Parkinson C N and Rustomji M K and Sapre S A*, Great Ideas in Management,* 2010
S. K. Mandal, *Management: Principles and Practice,* Jaico Publishing House, 2013
Khusboo Manoj, *Principles and Practices of Management,* Anmol Publication, 2011

JOURNALS

International Journal of Management Review
Academy of Management Journal
Journal of Management
Strategic Management Journal
SSRN-E-Journal

WEB RESOURCES

www.hbr.org
www.strategy-business.com
www.mindtools.com

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	K1 (4)	2 X 2 = 4	2 K1 question	2 K1 question
B	K2 (6)	3 X 2 = 6	3 K2 question	3 K2 question
C	K3 (10)	1 X 10 = 10	1 K3 question	2 K3 question
D	K4 (10)	1 X 10 = 10	1 K4 question	2 K4 question
E	K5 (20)	1 X 20 = 20	1 K5 question	2 K5 question
	Total	50	8	11

Other Components: Total Marks: 50
Assignment, seminar, quiz, open book test, group discussion
Two to three components will be prescribed

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 (10)	5 X 2 = 10	5 K1 question	5 K1 question
B	K2 (10)	5 X 2 = 10	5 K2 question	5 K2 question
C	K3 (20)	2 X 10 = 20	2 K3 question	3 K3 question
D	K4 (20)	2 X 10 = 20	2 K4 question	3 K4 question
E	K5 (40)	2 X 20 = 40	2 K5 question	4 K5 question
	Total	100	16	20

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

Semester	Subject Code: 23CM/MC/PM13												
	Course Title: Principles and Practice of 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	2	2	1	1	2	1	3	3	2
CO 2	3	3	2	2	3	3	1	1	3	2	3	3	2
CO 3	3	3	3	2	2	2	2	2	3	2	2	3	2
CO 4	1	3	2	1	3	3	2	2	2	3	2	2	1
CO 5	1	3	2	1	3	3	3	2	3	3	3	3	3

High Correlation: 3   Moderate Correlation: 2   Low Correlation: 1

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086

**Allied Core Course Offered by the Department of Commerce Shift II (General)
for B.C.A Degree Programme**

SYLLABUS

(Effective from the academic year 2023 – 2024)

ENTREPRENEURSHIP - NEW VENTURE CREATION

CODE: 23CM/AC/EN15   **CREDITS: 5**
L T P: 5 0 0
TOTAL TEACHING HOURS: 65

OBJECTIVES OF THE COURSE

➢ To provide comprehensive knowledge to the students on the various aspects related to entrepreneurial development.

➢ To familiarize students with the practical knowledge of establishing a business.

➢ To help students to understand the stages in the process of setting up the business.

➢ To enable students to understand the skills required for setting up a new business.

➢ To acquaint students with the knowledge of E-business.

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

COS	DESCRIPTION	CL
CO1	relate and understand the important elements for the success of entrepreneurial ventures	K1, K2
CO2	solve the challenges in the process of setting up a Business	K3
CO3	analyse the business environment in order to identify business opportunities	K4
CO4	evaluate the effectiveness of different entrepreneurial strategies	K5
CO5	formulate a new business proposal	K6
CL – Cognitive Level **K1 – Remember | K2 – Understand | K3 – Apply | K4 – Analyse | K5 – Evaluate | K6 – Create**		

UNIT	CONTENT	CL	Hrs	CO
1	**Introduction** 1.1 Business – Meaning and Forms of Business Organization 1.2 Role of Small Business in Economic Development 1.3 Conceptual Definition of Entrepreneur, Entrepreneurship, Characteristics and Functions of Entrepreneur 1.4 Types and Functions of Entrepreneur 1.5 Factors influencing entrepreneurship development – Internal and External 1.6 Barriers to Entrepreneurship	K1- K3 K3 K1-K4 K1-3 K1-3 K3	10	1 1-2 1-3 1-3 1-3 1-3
2	**Enterprise Launching** 2.1 New Business Launching - Stages 2.2 Opportunity Identification and Selection 2.3 Idea Generation – Sources and the process of Idea Selection 2.4 Business Plan – meaning, contents and significance of business plan 2.5 Assessment of project feasibility - Dealing with basic and initial problems of setting up of Enterprises 2.6 Drafting a Model Project / Business Plan	K 1-3 K 1-4 K1-6 K1-3 K1-6 K1-6	15	1-2 1-3 1-5 1-3 1-5 1-5
3	**Financing of Enterprise** 3.1 Meaning, Need for Financial Planning 3.2 Sources of finance – Internal, External sources 3.3 Institutions Assisting Business Enterprise – Government, Banking and Non Banking Institutions, Lease Financing and New Venture Financing	K1-3 K1-3 K1-3	15	1-3 1-3 1-3
4	**Management of Enterprise** 4.1 Management – Meaning and Functions of Management 4.2 Production Management – Product Design, Plant Layout and Location 4.3 Inventory Management – Meaning, Objectives and Benefit 4.4 Marketing Management – Problem of Marketing of Small Enterprises	K1-3 K2 K1 K1-4	15	1-3 1-3 1 1-3

5	**E – Business**		10	
	5.1 Meaning, Development and the Economic Influence of the E-Business	K1-2		1-2
	5.2 Fundamentals in E -Business	K 1-3		1-3
	5.3 Planning E-Products and Services	K 1-3		1-3
	5.4 Operation of E-Business - E – Payment and E-Security	K 1-3		1-3

BOOK FOR STUDY

S.Khanka, Entrepreneurial Development, S. Chand & Co, New Delhi, 2016

BOOKS FOR REFERENCE

Nanda Gopal V B, Gordon. E, Gupta Entrepreneurial Development, Vikas Publishing 2015

Jayashree Suresh, Entrepreneurial Development, Margham Publications, New Delhi, 2012

Charantimath, Entrepreneurship development & Small business enterprise, Pearson Edn., New Delhi, 2013

Vasant Desai, Dynamics of Entrepreneurial Development and Management, Himalaya Publishing Company, 2012

JOURNALS

Journal of development entrepreneurship
Journal of entrepreneurship education
Journal of Business venturing

WEB RESOURCES

http://www.entrepreneur.com
http://www.businessesforsale.com
http://www.sba.gov
http://joe.sagepub.com/content/19/2.toc

PATTERN OF ASSESSMENT

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

SECTION	Knowledge Level	MARKS	Pattern
A	K1	4	(2 x 2=4)
B	K2	6	(3 x 2 = 6)
C	K3	10	(1 x 10 =10) (Choice)
D	K4	10	(1 x 10 =20) (Choice)
E	K5	20	(1 x 20 =20) (Choice)
		50	

Other Components: Total Marks : 50

Categories of Component	Knowledge Level	Marks
Quiz/MCQ	K1 & K2	20
Assignment	K3 & K4	20
Critique/Seminar/Presentation	K5 &K6	10

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

SECTION	Knowledge Level	MARKS	Pattern
A	K1	10	(5x 2=10)
B	K2	10	(5 x 2 = 10)
C	K3	20	(2 x 10 =20) (Choice)
D	K4	20	(2 x 10 =20) (Choice)
E	K5	40	(2 x 20 =40) (Choice)
		100	

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

Semester	Subject Code:23CM/AC/EN15												
	Course Title: Entrepreneurship – New Venture Creation												
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	3	3	3	3
CO 3	3	3	3	3	3	3	3	3	3	3	3	3	3
CO 4	3	3	3	3	3	3	3	3	3	3	3	3	3
CO 5	3	3	3	3	3	3	3	3	3	3	3	3	3

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: PERSONAL AND SOCIAL

CODE:23CM/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

Soft Skills Course Offered by the Department of English for
B.A / B.Sc / B.Com / B.B.A/ B.S.W /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	Self Awareness 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

UNIT	CONTENT	CL	Hrs	CO
2	Personal Effectiveness 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	Charting the Future 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: **Total Marks:50**

Two Classroom Tasks

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 - 600 086

B.A. DEGREE: BRANCH IV -ECONOMICS

SYLLABUS
(Effective from the academic year 2023-2024)

BUSINESS ECONOMICS

CODE: 23EC/AC/BE15   **CREDITS: 5**
                                                          L T P:5 0 0
                                            TOTAL TEACHING HOURS: 65

OBJECTIVES OF THE COURSE
- To introduce students to the fundamental concepts, principles, and theories of economics.
- To enable students to analyse and evaluate supply decisions in various business contexts.
- To equip students with the skills to calculate and analyse cost and revenue data for business decision-making.
- To enable students to analyse the behavior of firms and the market outcomes under various market structures.
- To explore the role of government policies in influencing business cycles and promoting macroeconomic stability.

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

COS	DESCRIPTION	CL
CO1	recall and describe concepts in economics that relate to business decisions making	K1,
CO2	identify and illustrate how various micro and macroeconomic factors affect the business environment	K2
CO3	apply the standard analytical tools of applied economic analysis to business situations	K3
CO4	examine the role of consumer and producer behavior and market structures in business decision making	K4
CO5	evaluate the impact and related policy solutions of microeconomic and macroeconomic factors.	K5
CL – Cognitive Level		
K1 – Remember | K2 – Understand | K3 – Apply | K4 – Analyse | K5 – Evaluate | K6 – Create		

UNIT	CONTENT	CL	HRS	CO
1	**Unit 1 Introduction** 1.1 Basic Economic problems-Role of price Mechanism	K1 - K4	18	1-5
	1.2 Tools for Economic Analysis-Indifference Curves, Isoquants, Budget Line and Production Possibility Frontier	K1 – K4		
	1.3 Law of demand, determinants of demand, change in demand and amount demanded	K1 – K4		
	1.4 Elasticity of demand –Types – Price elasticity – factors influencing elasticity of demand, importance of price elasticity of demand, Income and Cross elasticity. Applications of elasticity of demand	K1 - K5		
	1.5 Estimating demand –Importance and Scope of demand forecasting –Techniques of demand forecasting -complete enumeration survey, sample survey, Delphi Technique, Statistical methods – trend analysis, regression	K1 – K5		
2	**Unit 2 Supply and Production** 2.1 Law of Supply and its determinants	K1 - K4	10	1-5
	2.2 Elasticity of supply	K1 – K3		
	2.3 Short and Long run Production Functions- Law of diminishing returns- Returns to scale	K1 – K4		
	2.4 Producers Equilibrium-Least cost combination of factors	K1 – K4		
3	**Unit 3 Cost and Revenue** 3.1 Concepts of Cost and Revenue	K1 – K4	12	1-5
	3.2 Relation between average and marginal cost curves	K1 – K4		
	3.3 Long run Average Cost Curves and Marginal Cost Curves	K1 – K4		
	3.4 Economies of scale (internal and external economies and diseconomies)	K1 - K4		
	3.5 Break-Even Analysis –An Overview	K1 – K4		
4	**Unit 4 Objectives of the Firm and Market Structure** 4.1 Profit, Growth, Sales, Utility Maximization (Brief Knowledge)	K1- K2	12	1-5
	4.2 Perfect Competition ,Monopoly, Monopolistic Competition ,Oligopoly- Features	K1- K5		
	4.3 Equilibrium and price determination under Oligopoly-Kinked Demand, Price Leadership, Cartels	K1 – K4		
	4.4 Importance of advertising and selling costs	K1 – K4		
5	**Unit 5 Business Cycles and Policies** 5.1 Business Cycles-Meaning, Characteristics, Types, Causes	K1 – K4	13	1 -5
	5.2 Inflation-Types of Inflation	K1 - K4		
	5.3 Causes and Effects of Inflation	K1 – K4		
	5.4 Measures to Correct Economic Fluctuations-Monetary and Fiscal Policy	K1 – K5		

BOOKS FOR STUDY

Ahuja H.L. Business Economics Micro, New Delhi: S. Chand and Co,2010.
Gregory,N. Mankiw. Principles of Macroeconomics: New York, Worth Publishers Press 2009

BOOKS FOR REFERENCE

Robert, S.Pindyck, Daniel and L. Rubinfeld, Prem L. Micro Economics. New Delhi: Pearson Education, 2005
Richard. T. Froyen. Macroeconomics-Theories and Policies. New Delhi: Pearson2012
Samuelson, Paul. A. and Nordhaus William D. Economics, New York: McGraw Hill. 2018
Sundharam K.P.M and E.N Sundharam. Micro Economics. New Delhi: Sultan Chand, 2009.
Seth, M.L. Micro Economics, Agra: Lakshmi Narain Agarwal Educational Publishers, 2009.

JOURNALS

Journal of Economics and Business
Journal of Microeconomics

WEB RESOURCES

http://home.manhattan.edu/~fiona.maclachlan/costcurves.pdf
http://www.nber.org/chapters/c2662.pdf

PATTERN OF ASSESSMENT

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

Section	Knowledge Level	Marks	Pattern
A	K1	10	5 x 2 = 10 (50 words each) concept & definition – all compuslory
	K2	10	5 x 2 = 10 (50 words each) 5 out of 6 questions
B	K3	10	2 x 5 = 10 (250 words each) 2 out of 3 questions
	K4	10	2 x 5 =10 (250 words each) 2 out of 3 questions
C	K5	10	1 x10 =10 (600 words each) 1 out of 2 questions

Other Components: **Total Marks: 50**
Quiz/Group Discussion/Presentation/Case Studies

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

Section	Knowledge Level	Marks	Pattern
A	K1	20	10 x 2 = 20 (50 words each) concept & definition – all compulsory
	K2	20	10 x 2 = 20 (50 words each) 10 out of 12 questions – short answers
B	K3	20	4x 5 =20 (250 words each) 4 out of 6 questions
	K4	20	4 x 5 = 20 (250 words) 4 out of 6 questions
C	K5	20	2 x10 =20 (600 words each) 2 out of 4 questions

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

Semester	Subject Code: 23EC/AC/BE15												
I	Course Title: BUSINESS 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	2	3	2	2	2	2	3	1	2	2
CO 2	3	3	3	2	3	2	2	2	2	3	1	2	2
CO 3	3	3	3	2	3	2	2	2	2	3	1	2	2
CO 4	3	3	3	2	3	2	2	2	2	3	1	2	2
CO 5	3	3	3	2	3	2	2	2	2	3	1	2	2

High Correlation: 3   Moderate Correlation: 2   Low Correlation: 1

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086

B. Com. (GENERAL) DEGREE PROGRAMME

SYLLABUS
(Effective from the academic year 2023– 2024)

COST ACCOUNTING

CODE: 23CM/MC/CT24 **CREDITS: 4**
L T P : 4 1 0
TOTAL TEACHING HOURS: 65

OBJECTIVES OF THE COURSE
- To provide students an understanding of the basic concepts of cost accounting
- To classify the elements of cost and to determine the various estimates of cost.
- To expose students to the practical application of Costing
- To enable students to ascertain product and service cost through various methods
- To apply various costing techniques in the preparation of tenders and quotations.

COURSE LEARNING OUTCOMES (COs)
On successful completion of the course, students will be able to:

COs	DESCRIPTION	CL
CO1	Explain the basic concepts of cost accounting	K1
CO2	Solve problems relating to Process and Operating Costing	K2
CO3	Analyse Material, Labour and Overhead Cost of production	K3
CO4	Estimate the cost price, selling price and the profit margin	K4
CO5	Prepare Cost Sheets, Tenders and Quotations	K5
CL – Cognitive Level **K1 – Remember | K2 – Understand | K3 – Apply | K4 – Analyse | K5 – Evaluate**		

UNIT	CONTENT	CL	Hrs	CO
1	**Introduction**		15	CO1-5
	1.1 Meaning, Objectives and Scope of Cost Accounting	K1, K2		
	1.2 Introduction to cost Audit and Records and Cost Standards	K1, K2		
	1.3 Advantages and Limitations of Cost Accounting, Difference Between Financial accounting and Cost Accounting	K1, K2		
	1.4 Unit Costing - Cost Center and Cost Units- Methods of Costing, Elements of Cost, Cost Concepts and Classification of Cost	K2 – K5		
	1.4.1 Preparation of Cost Sheet, Quotations or Tenders			

UNIT	CONTENT	CL	Hrs	CO
2	2.1 Material Cost and Material Control	K1 –K2	13	CO1-5
	2.1.1 Computation of Material Cost and Accounting Treatment for Normal, Abnormal Loss	K1 –K4		
	2.2 Essentials of Material Control, Purchase Control – Purchase Procedure	K1 –K2		
	2.2.1 Store Control :Techniques of Inventory Control – Economic Order Quantity, Level Setting	K1 – K3		
	2.2.2 Issue Control: Methods of Material Issue – First In First Out, Last In First Out, Average Cost - Simple and Weighted Average Cost.	K2 – K5		
3	**Labour Cost, Remuneration and Incentives**		13	CO1-4
	3.1 Computation of Labour Cost with Overtime and Idle Time and Computation of Labour Turnover	K1 − K3		
	3.2 Methods of Remuneration- Time Rate System, Piece Rate System, Taylor's Differential Piece Rate System.	K3 − K4		
	3.3 Incentive Plans -Halsey Premium Plan, Rowan Premium Plan	K3 − K4		
4	**Overheads**		11	CO1-5
	4.1 Importance and Classification of Overhead Costs	K1, K2		
	4.2 Apportionment and Allocation of Overheads			
	4.2.1 Primary Distribution of Overheads	K3 − K5		
	4.2.2 Secondary Distribution of Overheads- Direct Distribution, Reciprocal and Non Reciprocal Methods			
	4.3 Methods of Absorption of Overheads	K3 − K5		
	4.3.1 Direct Labour Hour Rate			
	4.3.2 Machine Hour Rate			
	4.3.3 Activity Based Absorption			
5	Process and Operating Costing		13	CO1-5
	5.1 Process Costing	K1 − K5		
	5.1.1 Meaning and Features of Process Costing			
	5.1.2 Process Losses and Gains – Accounting Treatment of Normal and Abnormal Wastage			
	5.1.3 Inter-Process Profit	K1 − K5		
	5.2 Operating Costing - Transport Costing only	K1 - K2		
	5.3 Activity Based Costing (Theory only)			

BOOKS FOR STUDY

Jain, S.P. and Narang K.L. *Cost Accounting*. NewDelhi: Kalyan, 2023.
Reddy, T.S and A. Murthy**.** *Cost Accounting.* Margham, 2020.

BOOKS FOR REFERENCE

M.Y.Khan and P.K.Jain, *Cost Accounting,* McGraw Hill,2017
Maheswari,S.N and S.N.Mittal,*Cost Accounting Theory and Problems, New Delhi:*
Sultan Chand 2015.
Ravi M. Kishore. *Cost and Management Accounting* Taxmann, 2016.
M.N.Arora, Priyanka Katyal. *Cost Accounting.* NewDelhi: Sultan Chand, 2016

WEB SOURCES

icwaijournal@hotmail.com
www.accaglobal.com

JOURNALS

Cost Accounting Standards - The ICWA of India
Management Accountant - The ICWA of India
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	K1 (4)	2 X 2 = 4	2 K1 question	2 K1 question (Theory)
B	K2 (6)	3 X 2 = 6	3 K2 question	3 K2 question (Problems)
C	K3 (10)	1 X 10 = 10	1 K3 question	2 K3 question (Problems)
D	K4 (10)	1 X 10 = 10	1 K4 question	2 K4 question (Problems)
E	K5 (20)	1 X 20 = 20	1 K5 question	2 K5 question (Problems)
	Total	50	8	11

Other Components: Total Marks: 50
 Assignment, seminar, quiz, open book test, group discussion
 Two to three components will be prescribed

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 (10)	5 X 2 = 10	5 K1 question	5 K1 question (Theory)
B	K2 (10)	5 X 2 = 10	5 K2 question	5 K2 question (Problems)
C	K3 (20)	2 X 10 = 20	2 K3 question	3 K3 question (Problems)
D	K4 (20)	2 X 10 = 20	2 K4 question	3 K4 question (Problems)
E	K5 (40)	2 X 20 = 40	2 K5 question	4 K5 question (Problems)
	Total	100	16	20

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

Semester	Subject Code: 23CM/MC/CT24												
	Course Title: COST 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	1	3	3	1	1	1	3	2	3	1	1
CO 2	2	3	2	1	3	1	1	1	3	2	3	1	1
CO 3	3	3	2	1	3	2	1	2	3	2	3	1	1
CO 4	1	3	2	1	3	2	2	2	2	3	3	1	2
CO 5	3	3	2	2	3	2	2	1	3	2	3	1	2

High Correlation: 3   Moderate Correlation: 2   Low Correlation: 1

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086

B. Com. (GENERAL) DEGREE PROGRAMME

SYLLABUS
(Effective from the academic year 2023– 2024)

MARKETING

CODE: 23CM/MC/MG24   **CREDITS: 4**
                                                        L T P : 4 1 0
                                   TOTAL TEACHING HOURS: 65

OBJECTIVES OF THE COURSE
- To understand the role of the marketing function within a firm
- To identify the elements of the marketing mix strategies
- To describe and explain key market segmentation and targeting strategies
- To compare various marketing and pricing strategies
- To recommend and justify an appropriate mix of the 4P's to create a cohesive marketing strategy for a new product

COURSE LEARNING OUTCOMES (COs)
On successful completion of the course, students will be able to

COs	DESCRIPTION	CL
CO1	Comprehend the various functions and roles of Marketing	K1
CO2	Examine the varied elements of Marketing Mix	K2
CO3	Categorise the processes involved in the Development of a new Product	K3
CO4	Compare and contrast the key market segmentation methods and targeting strategies	K4
CO5	Develop a pricing/marketing strategy for introducing a new/existing product	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 Meaning, Nature, Significance and Marketing Concept Model 1.2 Functions of Marketing - Classification of Marketing	K1 − K2 K3 − K5	10	CO1-5

UNIT	CONTENT	CL	HRS	CO
2	**Product Planning and Promotion** 2.1 Product Planning 2.1.1 Product concept, Policy and Product Mix 2.1.2 Product Life Cycle-Stages, positioning, differentiation 2.1.3 New Product Development- Process 2.2 Promotion 2.2.1 Elements of Promotion Mix - Advertising, Personal Selling, Sales Promotion, Public Relations and Direct Marketing	K1 − K3 K2 − K5 K3 − K5 K3 − K5	14	CO1-3 CO 1-5
3	**Pricing and Distribution** 3.1 Pricing 3.1.1 Types of Pricing 3.1.2 Factors affecting Pricing 3.2 Distribution 3.2.1 Factors affecting Choice of Channel 3.2.2 Classification of Channel Members - Wholesaler and Retailer	K1 − K3 K2 − K5 K3 − K5 K3 − K5	14	CO1-3 CO 1-5
4	**Market Segmentation and Consumer Decision making** 4.1 Market Segmentation 4.1.1 Bases of Market Segmentation 4.1.2 Levels of Market Segmentation – Segment, Niche and Local 4.1.3 Market Targeting 4.2 Consumer Decision making 4.2.1 Buying decision process 4.2.2 Factors influencing buyer behaviour	K1 – K5 K1 – K5 K1 – K3 K3 – K5 K3 – K5	14	CO1-5
5	**Trends in Marketing – Features and Types** 5.1 Digital Marketing 5.2 Social Marketing 5.3 Rural Marketing	K1 − K5 K1 − K5 K1 − K5	13	CO1-5

BOOKS FOR STUDY
Nair, Rajan and Sanjith Nair. *Marketing.* 11th edition, New Delhi: Sultan Chand, 2015
Kotler Philip. *Marketing* 16th edition. New Delhi: Prentice Hall of India, 2022

BOOKS FOR REFERENCE
Gandhi J.C. *Marketing.* New Delhi: Tata McGraw Hill, 2009
Varshney. R.L, Dr. S.L.Gupta. *Marketing Management.* Himalaya Publishers
William J. Stanton, Micheal J. Etzel, Bruce J. Walker. *Fundamentals of Marketing*, New Delhi: Mc Graw Hill, 2009
Kavitha Sharma, Dr.Swati Agarwal, *Principles of Marketing*, Taxmann's Publication,2018

WEB SOURCES

www.yourarticlelibrary.com
www.boundless.com
www.learnmarketing.net

JOURNALS

Journal of Marketing- American Marketing Association
Journal of Marketing Education
International Journal of Marketing Studies
Indian Journal of Marketing

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	K1 (4)	2 X 2 = 4	2 K1 question	2 K1 question
B	K2 (6)	3 X 2 = 6	3 K2 question	3 K2 question
C	K3 (10)	1 X 10 = 10	1 K3 question	2 K3 question
D	K4 (10)	1 X 10 = 10	1 K4 question	2 K4 question
E	K5 (20)	1 X 20 = 20	1 K5 question	2 K5 question
	Total	50	8	11

Other Components: Total Marks: 50

Assignment, seminar, quiz, open book test, group discussion

Two to three components will be prescribed

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 (10)	5 X 2 = 10	5 K1 question	5 K1 question
B	K2 (10)	5 X 2 = 10	5 K2 question	5 K2 question
C	K3 (20)	2 X 10 = 20	2 K3 question	3 K3 question
D	K4 (20)	2 X 10 = 20	2 K4 question	3 K4 question
E	K5 (40)	2 X 20 = 40	2 K5 question	4 K5 question
	Total	100	16	20

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

Semester	Subject Code: 23CM/MC/MG24												
	Course Title: MARKETING												
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	2	2	2	1	3	2	1	2	1
CO 2	3	3	2	2	2	3	3	1	3	2	1	2	1
CO 3	3	3	3	2	2	3	3	1	2	3	2	3	2
CO 4	2	3	3	2	2	3	2	2	2	1	2	3	3
CO 5	2	3	2	2	2	2	2	2	2	2	3	2	3

High Correlation: 3   Moderate Correlation: 2   Low Correlation: 1

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086

B. Com. (GENERAL) DEGREE PROGRAMME

SYLLABUS

(Effective from the academic year 2023 – 2024)

BUSINESS STATISTICS

CODE: 23CM/AC/BS25
CREDITS: 5
L T P: 5 0 0
TOTAL TEACHING HOURS: 65

OBJECTIVES OF THE COURSE
- To give a practical exposure to the students on the various statistical methods
- To enable students to understand, analyse and interpret the data using various statistical tools and techniques
- To equip the students to apply the various forecasting techniques
- To facilitate rational decision making through systematic analysis and interpretation
- To educate the students on the effective and efficient application of various statistical tools associated with research in business fields

COURSE LEARNING OUTCOMES (COs)
On successful completion of the course, students will be able to

COs	DESCRIPTION	CL
CO1	Demonstrate knowledge on various statistical techniques	K1
CO2	Compute the statistical parameters to forecast business trends	K2
CO3	Apply parametric and non-parametric tests in hypothesis testing	K3
CO4	Analyse the statistical tools and techniques to arrive at rational decisions	K4
CO5	Undertake research in various business fields	K5
CL – Cognitive Level **K1 – Remember | K2 – Understand | K3 – Apply | K4 – Analyse | K5 – Evaluate**		

UNIT	CONTENT	CL	HRS	CO
1	**Analysis of Time Series**		14	
	1.1 Utility and Component of Time Series	K1 − K2		CO 1-3
	1.2 Methods of Measuring Trend – Graphic method, Semi Average method, Moving Average method, method of Least Squares, Second Degree Parabola and Exponential trends	K2 − K5 K2 − K5		CO1-5
	1.2.1 Shifting the trend origin			
	1.2.2 Conversion of annual trend values to monthly values			

UNIT	CONTENT	CL	HRS	CO
	1.3 Measurement of Seasonal Variation- Method of Simple Averages, Ratio-to-Trend method, Ratio-to-Moving Average method, Link Relative method.			
2	**Correlation and Regression** 2.1 Simple Linear Correlation Analysis – Karl Pearson's Co- Efficient and Spearman's Rank Correlation, Bi-variate Analysis 2.2 Partial and Multiple Correlations 2.3 Regression Analysis and Regression Equations and Estimation, Bi-variate Analysis	K1 − K5 K1 − K4 K2 − K5	15	CO1-5
3	**Test of Hypothesis** 3.1 Procedure for Testing Hypothesis 3.2 Test of Significance for Large Sample 3.3 Test of Significance for Small Sample	K1 − K2 K1 − K4 K2 − K5	12	CO1-5
4	**Chi- square Test** 4.1. Meaning and Conditions for applying Chi – Square Test 4.2 Application, Uses and Limitations of Chi – Square Test 4.2.1 Test of Homogeneity 4.2.2 Test of Independence 4.3 Yates Correction	K1 – K2 K1 – K5 K1 – K2	12	CO1-5
5	**Analysis of Variance** 5.1 Variance Ratio Test 5.2 Assumption of Analysis of Variance 5.3 Techniques of Analysis of Variance 5.3.1 One Way Classification Model 5.3.2 Two Way Classification Model	K1 − K3 K1 - K2 K3 − K5	12	CO1-5

BOOKS FOR STUDY

Gupta S.P., *Statistical Methods*, New Delhi, Sultan Chand and Sons, 2012

Beri, G.C., *Business Statistics*, New Delhi, Tata Mc Graw Hill Publishing Company Ltd., 2017

BOOKS FOR REFERENCE

Agarwal Y.P., *Statistical Method, Concept, Applications and Computations*, New Delhi, Sterling Publishers Ltd., 2012

Pillai R.S.N. & Bagavathy,V., *Statistics*, 13th edition, New Delhi, Sultan Chand & Sons, 2010

Sharma J.K., *Business Statistics,* New Delhi, 1st edition, Pearson Education (Singapore), Pvt., Ltd., Indian Branch, 2

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	K1 (4)	2 X 2 = 4	2 K1 question	2 K1 question (Theory)
B	K2 (6)	3 X 2 = 6	3 K2 question	3 K2 question (Problems)
C	K3 (10)	1 X 10 = 10	1 K3 question	2 K3 question (Problems)
D	K4 (10)	1 X 10 = 10	1 K4 question	2 K4 question (Problems)
E	K5 (20)	1 X 20 = 20	1 K5 question	2 K5 question (Problems)
	Total	50	8	11

Other Components: Total Marks: 50
Assignment, seminar, quiz, open book test, group discussion
Two to three components will be prescribed

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 (10)	5 X 2 = 10	5 K1 question	5 K1 question (Theory)
B	K2 (10)	5 X 2 = 10	5 K2 question	5 K2 question (Problems)
C	K3 (20)	2 X 10 = 20	2 K3 question	3 K3 question (Problems)
D	K4 (20)	2 X 10 = 20	2 K4 question	3 K4 question (Problems)
E	K5 (40)	2 X 20 = 40	2 K5 question	4 K5 question (Problems)
	Total	100	16	20

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

Semester	Subject Code: 23CM/AC/BS25												
	Course Title: Business Statistics												
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	2	2	3	1	3	1	1	1	3	1	1	2	1
CO 2	2	2	3	1	2	1	1	1	3	1	1	2	1
CO 3	3	2	3	1	3	1	1	1	3	1	2	2	2
CO 4	2	2	3	1	2	2	1	1	3	1	1	2	1
CO 5	3	2	3	1	3	3	1	1	2	1	1	2	2

High Correlation: 3   Moderate Correlation: 2   Low Correlation: 1

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086

Allied Core Course Offered by the Department of Commerce Shift II (General)
For B.C.A Degree Programme

SYLLABUS
(Effective from the academic year 2023–2024)

ACCOUNTING FOR BUSINESS

CODE: 23CM/AC/AB25

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

OBJECTIVES OF THE COURSE
- To familiarize students with the basic accounting principles
- To expose students to the importance of cost ascertainment
- To provide an understanding on the project appraisal techniques
- To enable students to take better decisions in business
- To educate students with ratio analysis

COURSE LEARNING OUTCOMES

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

COS	DESCRIPTION	CL
CO1	comprehend with the basics of accounting	K1
CO2	interpret Cost analysis to understand and control expenses.	K2
CO3	apply appraisal techniques for project evaluation	K3
CO4	develop the ability to use accounting information on business decisions	K4
CO5	measure and judge the financial position of an organization through Ratio analysis	K5

UNIT	CONTENT	CL	HRS	CO
1	**Introduction** 1.1 Accounting – Meaning, Objectives and Branches of Accounting 1.2 Introduction to Double Entry System 1.3 Preparation of Journal and Trial Balance 1.1 Preparation of Trading, Profit and Loss Account and Balance Sheet of a Sole Trader	K1-K2 K1-K2 K1-K4 K1-K5	15	CO 1-5
2	**Cost Ascertainment** 2.1 Meaning of Cost, Types of cost – Direct and Indirect 2.2 Preparation of Statement of Cost and Profit 2.3 Ascertainment of Cash Requirement – Budgets – Preparation of Cash Budget	K1-K3 K1-K5 K1-K5	10	CO 1-5

UNIT	CONTENT	CL	HRS	CO
3	**Project Appraisal Techniques**	K1-K4	15	CO 1-5
	3.1 Evaluation Techniques	K1-K4		
	3.2 Pay Back Period	K1-K4		
	3.3 Average Rate of Return			
	3.4 Net Present Value	K1-K5		
	3.5 Internal Rate of Return and Profitability Index	K1-K5		
4	**Decision-Making Technique**		15	CO 1-5
	4.1 Marginal Costing - Meaning, Advantages, Limitations, Breakeven Analysis	K1-K4		
	4.2 Cost-Volume Profit Analysis- P/V Ratio - Margin of Safety	K1-K5		
	4.3 Application – Key factor, Product Mix and Sales Mix	K1-K5		
5	**Techniques for Analysing Financial Positions** 5.1 Techniques for Financial Statement Analysis – Comparative Statement, Common Size Statement and Trend Analysis	K1-K5	10	CO 1-5
	5.2 Ratio Analysis – Profitability, Liquidity and Solvency	K1-K5		

BOOKS FOR STUDY

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

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

BOOKS FOR REFERENCE

Bodhanwala J. Ruzbeh , Understanding and Analysing Balance Sheets using

Excel Worksheet, 2004, 2nd edition, Prentice- Hall of India, New Delhi

Gupta, R.L., Radhaswamy, M., Advanced Accountancy (Vol I, III & IV), 2005,

5th edition, Sultan Chand and Sons, New Delhi

Jain, S.P., K.L Narang, Advanced Accountancy (Part II), 2005, 12th edition,

Kalyani Publishers, New Delhi

Nadhani A. K. and K.K., Nadhani Implementing Tally 7.2, 2005, 1st edition

JOURNALS
International journal of accounting
The Chartered Accountant: Journal of the Institute of Chartered Accountants of India.
Indian Journal of Finance
Journal of Accounting & Finance: Research Development Association,

WEB RESOURCES
www. icai.org
www.journals.elsevier.com
www. emeraldgrouppublshing.com

PATTERN OF ASSESSMENT

Continuous Assessment: **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(4)	2x2=4	2K1 Question	2K1 Question
B	K2(6)	3x2=6	3K2 Question	3K2 Question
C	K3(10)	1x10=10	1K3 Question	2K3 Question
D	K4(10)	1x10=10	1K4 Question	2K4 Question
E	K5(20)	1x20=20	1K5 Question	2K5 Question
	Total	50	8	11

Other Components: **Total Marks: 50**

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

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(10)	5x2=10	5K1 Question	5K1 Question
B	K2(10)	5x2=10	5K2 Question	5K2 Question
C	K3(20)	2x10=20	2K3 Question	3K3 Question
D	K4(20)	2x10=20	2K4 Question	3K4 Question
E	K5(40)	2x20=40	2K5 Question	4K5 Question
	Total	100	16	20

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

Semester	Subject Code:23CM/AC/AB25												
	Course Title: ACCOUNTING FOR BUSINESS												
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	3	1	1	3	3	3	3	3	3
CO 2	3	3	3	3	3	3	2	2	3	2	3	3	3
CO 3	3	3	3	3	3	3	2	2	3	3	3	3	3
CO 4	3	3	3	3	3	3	3	3	3	3	3	3	3
CO 5	3	3	3	3	3	2	3	3	3	3	3	3	3

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.S.W. / B.C.A. Degree Programme

SYLLABUS
(Effective from the academic year 2023-2024)

ENVIRONMENTAL STUDIES

CODE:23CM/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; i*n-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.S.W. / B.C.A. Degree Programme

SYLLABUS
(Effective from the academic year 2023 – 2024)

LIFE SKILLS – HEALTH, ENERGY AND COMPUTER BASICS

CODE:23CM/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 Indes – 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 – 600 086

B. Com. (GENERAL) DEGREE PROGRAMME

SYLLABUS
(Effective from the academic year 2023– 2024)

BUSINESS LAW

CODE: 23CM/MC/BL34   **CREDITS: 4**
                                                        L T P : 4 1 0
                                        TOTAL TEACHING HOURS: 65

OBJECTIVES OF THE COURSE
- To introduce the students to the legal environment of Business
- To provide a comprehensive knowledge to the students on the procedural formalities in dealing with different aspects of business transactions
- To acquaint the students with the ability to recognize and manage legal risks
- To guide the students with the understanding of legal provisions of various enactments applicable to business.

COURSE LEARNING OUTCOMES (COs)
On successful completion of the course, students will be able to

COs	DESCRIPTION	CL
CO1	Comprehend the complexity of the laws relating to Business	K1
CO2	Apply the fundamental legal principles behind contractual agreements.	K2
CO3	Analyse the legal risks involved in business transactions.	K3
CO4	Evaluate and confront the challenges relating to formation and operation of business	K4
CO5	Defend their business actions in the context of various case laws	K5
CL – Cognitive Level **K1 – Remember	K2 – Understand	K3 – Apply	K4 – Analyse	K5 – Evaluate	K6 – Create**		

UNIT	CONTENT	CL	HRS	CO
1	**Indian Contract Act 1872** **1.1 Law of Contract-I** 1.1.1. Classification of Contract **1.2 Requisites of a valid contract** 1.2.1. Offer and Acceptance 1.2.2. Consideration 1.2.3. Capacity to Contract 1.2.4. Free Consent 1.2.5. Legality of Object **1.3** Regulations of E-Commerce Contract – An Overview	K1 – K3 K1 –K5 K1 –K5 K1 –K5 K1 –K5 K1 –K5 K1 –K3	15	CO1-5

UNIT	CONTENT	CL	HRS	CO
2	**Law of Contract - II** 2.1 Performance of Contract 2.2 Discharge and Remedies for a Breach of Contract 2.3 Special Contracts – Indemnity, Guarantee, Bailment and Pledge	K1 – K5 K1 – K5 K1 – K5	15	CO1-5
3	**3.1 Sale of Goods Act 1930** 3.1.1 Essentials for a Contract of Sale 3.1.2 Implied Conditions and Warranties 3.1.3 Transfer of Ownership and Delivery of Goods 3.1.4 Unpaid Seller- Rights **3.2 Law of Agency**	K1 – K3 K1 – K5 K1 – K5 K1 – K3 K1 – K3	10	CO1-5
4	**4.1 Limited Liability Partnership Act, 2008** 4.1.1 Formation and Closure 4.1.2 LLP – Conversion of Partnership **4.2 Intellectual Property Rights Act** 4.2.1 Meaning and Nature 4.2.2 Types of Intellectual Property	K1 − K4 K2 − K4 K1 − K4 K1 − K4	15	CO1-5
5	**Competition Act 2002** 5.1 Need and Objectives 5.2 Regulation of Anti-Competitive Agreements	K1 - K2 K2 - K3	10	CO1-5

BOOKS FOR STUDY

Kapoor N.D. *Elements of Mercantile Law*. New DeIhi: Sultan Chand, 2020.
Pillai N.P.N., Bhagavathy, *Legal Aspects of Business*, New Delhi, S.Chand, 2015

BOOKS FOR REFERENCE

Tulsian, P.C. & Tulsian, B. *Business Law*. New Delhi: McGraw- Hill education., 2014.
Pandit M.S. and Shoba Pandit. *Business Law*. Mumbai: Himalaya, 2010.
Kuchhal , M.C. *Business Law*. New Delhi: Vikas Publications, 2013.
Singh, A. Principles of Mercantile Law. New Delhi: Eastern Book Company, 2012

WEB RESOURCES

www.lawctopus.com
www.indialawworld.Co
www.legalserviceindia.com
http://www.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	K1 (4)	2 X 2 = 4	2 K1 question	2 K1 question
B	K2 (6)	3 X 2 = 6	3 K2 question	3 K2 question
C	K3 (10)	1 X 10 = 10	1 K3 question	2 K3 question
D	K4 (10)	1 X 10 = 10	1 K4 question	2 K4 question
E	K5 (20)	1 X 20 = 20	1 K5 question	2 K5 question
	Total	50	8	11

Other Components: Total Marks: 50
Assignment, seminar, quiz, open book test, group discussion
Two to three components will be prescribed

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 (10)	5 X 2 = 10	5 K1 question	5 K1 question
B	K2 (10)	5 X 2 = 10	5 K2 question	5 K2 question
C	K3 (20)	2 X 10 = 20	2 K3 question	3 K3 question
D	K4 (20)	2 X 10 = 20	2 K4 question	3 K4 question
E	K5 (40)	2 X 20 = 40	2 K5 question	4 K5 question
	Total	100	16	20

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

Semester	Subject Code: 23CM/MC/BL34												
	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	2	2	1	3	2	3	2	3	2	3
CO 2	3	3	3	2	2	1	3	2	3	2	3	2	3
CO 3	3	3	3	2	2	1	3	2	3	2	3	2	3
CO 4	3	3	3	2	2	1	3	2	3	2	3	2	3
CO 5	2	3	3	2	2	1	3	3	3	2	3	2	3

High Correlation: 3   Moderate Correlation: 2   Low Correlation: 1

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086

B. Com. (GENERAL) DEGREE PROGRAMME

SYLLABUS
(Effective from the academic year 2023– 2024)

FINANCIAL SYSTEM

CODE: 23CM/MC/FS34

CREDITS: 4
L T P : 4 1 0
TOTAL TEACHING HOURS: 65

OBJECTIVES OF THE COURSE

- To provide students with a comprehensive knowledge on the role and functions of Financial System
- To educate students about the practical relevance and importance of the Indian Financial System
- To expose students to financial intermediaries
- To highlight the importance and functions of Credit Rating agencies
- To enable the students to understand the emerging trends of Indian Financial System

COURSE LEARNING OUTCOMES (COs)
On successful completion of the course, students will be able to:

COs	DESCRIPTION	CL
CO1	Recognize the importance of Financial Institutions and Markets	K1, K2
CO2	Examine the functions of banking and non-banking financial institutions	K3
CO3	Analyze the recent trends in Financial Services	K4
CO4	Evaluate the strengths and the relevance of Financial Instruments	K5
CO5	Create a Personal Investment portfolio	K6
CL – Cognitive Level **K1 – Remember | K2 – Understand | K3 – Apply | K4 – Analyse | K5 – Evaluate | K6 – Create**		

UNIT	CONTENT	CL	HRS	CO
1	**Introduction to Financial System**		10	CO1-5
	1.1 Objectives and Significance of Financial System	K1 − K3		
	1.2 Functions, Organisation and Role of Indian Financial System	K3 − K4		
	1.3 Components of Indian Financial System – Financial Institutions, Financial Markets, Financial Instruments and Financial Services	K3 − K5		
2	**Financial Markets** 2.1 Functions of Financial Market	K1 – K3	15	CO1-5

UNIT	CONTENT	CL	HRS	CO
	2.1 Indian Money Market, Global Money Market, Bond Market, Commodity Market, Derivative Market	K3 − K4		
	2.2 Capital Market - NIM and Secondary Markets – Functions	K3 − K5		
3	**Financial Instruments**		15	CO1-5
	3.1 Significance of Financial Instruments	K1 − K3		
	3.2 Types of Financial Instruments - Money	K2 − K5		
	3.2.1 Market Instruments: Commercial Paper, Certificates of Deposit, Treasury Bills and Bonds, Repurchase Agreements, Euro Dollars, Banker's Acceptance			
	3.2.2 Capital Market Instruments: Corporate Stocks, Bonds, Gilt edged securities, Mutual Funds and Hybrid Instruments			
4	**Financial Services**		15	CO1-5
	4.1 Meaning, Importance, Types of Fund-based and Non-fund based Services	K1 − K2		
	4.2 Mutual Funds - Importance, Functions and Types	K1 − K5		
	4.3 Leasing, Factoring	K1 – K3		
	4.4 Credit Rating - Importance and Functions	K1 – K5		
	4.4.1 CRISIL, CARE, IICRA			
5	**Financial Institutions**		10	CO1-5
	5.1 Meaning and importance	K1 − K3		
	5.2 Banking Institutions – Role and Functions			
	5.3 Non-Banking Institutions – Role, functions and types	K1 − K4 K3 – K5		

BOOKS FOR STUDY

Khan. *Indian Financial system.* Tata McGraw-Hill Education, 2017.

Gurusamy, S. *Financial Services and Markets*. Vijay Nichole Imprints, 2017.

BOOKS FOR REFERENCE

Machiraju H.R. *Indian financial system*.New Delhi: Vikas, 2017.

Mishkin, Stanley G. Eakins. *Financial Markets and Institutions*. Pearson Education India.

Murthy, D.K. Venugopal. *Indian Financial System.,*2017.

Ramesh Babu, G. *Indian financial system.* Concept, 2017.

WEB RESOURCES

www.bseindia.com

www.nseindia.com

JOURNALS

Asian journal of Research and Finance

Journal of Banking and Finance

Journal of Financial Intermediation

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	K1 (4)	2 X 2 = 4	2 K1 question	2 K1 question
B	K2 (6)	3 X 2 = 6	3 K2 question	3 K2 question
C	K3 (10)	1 X 10 = 10	1 K3 question	2 K3 question
D	K4 (10)	1 X 10 = 10	1 K4 question	2 K4 question
E	K5 (20)	1 X 20 = 20	1 K5 question	2 K5 question
	Total	50	8	11

Other Components: Total Marks: 50

Assignment, seminar, quiz, open book test, group discussion
Two to three components will be prescribed

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 (10)	5 X 2 = 10	5 K1 question	5 K1 question
B	K2 (10)	5 X 2 = 10	5 K2 question	5 K2 question
C	K3 (20)	2 X 10 = 20	2 K3 question	3 K3 question
D	K4 (20)	2 X 10 = 20	2 K4 question	3 K4 question
E	K5 (40)	2 X 20 = 40	2 K5 question	4 K5 question
	Total	100	16	20

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

Semester	Subject Code: 23CM/MC/FS34												
	Course Title: 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	2	3	2	2	1	3	2	3	1	2
CO 2	3	3	3	2	3	2	2	1	3	2	3	1	2
CO 3	3	3	3	2	3	2	2	1	3	2	3	1	2
CO 4	3	3	3	2	3	3	2	1	3	2	3	1	2
CO 5	2	3	3	1	3	3	2	1	3	3	3	1	2

High Correlation: 3   Moderate Correlation: 2   Low Correlation: 1

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086

B. Com. (GENERAL) DEGREE PROGRAMME

SYLLABUS
(Effective from the academic year 2023– 2024)

MANAGEMENT ACCOUNTING

CODE: 23CM/MC/MA34   **CREDITS: 4**
                                                          L T P : 4 1 0
                                          TOTAL TEACHING HOURS: 65

OBJECTIVES OF THE COURSE
- To enable the students to analyse the financial data for effective managerial decision making
- To familiarise the students with the various budgeting techniques
- To expose the students to the practical applications of cost control concepts.
- To outline the techniques for effective planning and forecasting
- To facilitate the students to perform the analysis of variance, between actual cost and the predetermined standard cost.

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

COs	DESCRIPTION	CL
CO1	Interpret the data for financial statement analysis	K1
CO2	Apply the relevant tools and techniques for cost control and effective planning	K2
CO3	Analyse the variance between actual cost and standard cost.	K3
CO4	Estimate the projections based on budgetary analysis	K4
CO5	Devise strategies for effective managerial decision making	K5
CL – Cognitive Level **K1 – Remember	K2 – Understand	K3 – Apply	K4 – Analyse	K5 – Evaluate**		

UNIT	CONTENT	CL	HRS	CO
1	**Introduction**		10	CO1-5
	1.1 Management Accounting – Meaning, Definition, Nature and Scope	K1 − K2		
	1.2 The difference and relationship between Management Accounting, Financial Accounting and Cost Accounting	K1 − K3		
	1.3 Tools and Techniques of Management Accounting	K1 − K4		
	1.4 Advantages and Limitations of Management Accounting	K1 − K3		
	1.5 Duties and functions of Management Accountant, Organization for Management Accounting	K1 − K4		

UNIT	CONTENT	CL	HRS	CO
2	**Financial Statement Analysis and Interpretation**		15	CO1-5
	2.1 Meaning and Process of Financial Statement Analysis	K1 − K2		
	2.2 Objectives, Types and Procedure for Analysis and Interpretation of Financial Statements	K1 − K2 K2 − K4		
	2.3 Tools of Financial Statement Analysis - Comparative Statement Analysis, Common Size Statement Analysis and Trend Analysis	K2 – K5		
	2.4 Ratio Analysis – Profitability Ratios, Turnover Ratios, Short Term and Long Term Solvency Ratios, Construction of the Balance Sheet using Ratios			
3	**Marginal Costing and its Application**		15	CO1-5
	3.1 Definition, Meaning and features of Marginal Costing	K1 − K2		
	3.2 Marginal Costing and Absorption Costing	K1 − K2		
	3.3 Cost-Volume-Profit Analysis: Break Even analysis, Margin of safety.	K1 − K5		
	3.4 Application of Marginal Costing - Decision Making: Key factor, Make or Buy, Product Mix, Operate or Shut, Fixation of Selling Price	K1 − K5		
4	**Budget and Budgetary Control**		13	CO1-5
	4.1 Concepts of Budgets, Budgeting and Budgetary Control	K1 − K2		
	4.2 Objectives, Merits and Limitations of Budgetary Control	K1 − K2		
	4.3 Classification of Budgets and its Preparation – Sales Budget, Purchase Budget, Cost of Production Budget, Cash Budget, Fixed and Flexible Budget and Master Budget	K1 – K5		
5	**Standard Costing and Variance Analysis**		12	CO1-5
	5.1 Meaning of Standard Cost and Standard Costing, Advantages, Limitations and Application	K1 − K2		
	5.2 Variance Analysis – Material, Labour, Overhead and Sales Variances	K1 − K5		

BOOKS FOR STUDY

Maheshwari, S.N. *Principles of Management Accounting.* New Delhi: Sultan Chand, 2020
Reddy, T.S. and A Murthy. *Management Accounting.* Chennai: Margham, 2015

BOOKS FOR REFERENCE:

Murthy. A and Gurusamy S, *Management Accounting*, Vijay Nichole, 2013
Pillai RSN and Bagavathi, *Management Accounting,* S. Chand, 2022
Khan, M.Y Jain P.K, *Management Accounting,* 3rd Edition TMH, 2013

WEB RESOURCES
www.icai.org
www.icma.com
www.aicpa.org

JOURNALS
International Journal of research in Commerce and Management
Research and Journal of Management Accounting – The ICWA of India
Management Accounting Research Journal - Elsevier
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	K1 (4)	2 X 2 = 4	2 K1 question	2 K1 question (Theory)
B	K2 (6)	3 X 2 = 6	3 K2 question	3 K2 question (Problems)
C	K3 (10)	1 X 10 = 10	1 K3 question	2 K3 question (Problems)
D	K4 (10)	1 X 10 = 10	1 K4 question	2 K4 question (Problems)
E	K5 (20)	1 X 20 = 20	1 K5 question	2 K5 question (Problems)
	Total	50	8	11

Other Components: Total Marks: 50
Assignment, seminar, quiz, open book test, group discussion
Two to three components will be prescribed

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
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C	K3 (20)	2 X 10 = 20	2 K3 question	3 K3 question (Problems)
D	K4 (20)	2 X 10 = 20	2 K4 question	3 K4 question (Problems)
E	K5 (40)	2 X 20 = 40	2 K5 question	4 K5 question (Problems)
	Total	100	16	20

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

Semester	Subject Code: 23CM/MC/MA34												
	Course Title: MANAGEMENT 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	1	3	2	2	1	3	3	2	1	2
CO 2	2	3	3	1	3	2	2	1	3	3	2	2	2
CO 3	3	3	3	1	3	2	2	1	3	3	2	1	2
CO 4	2	3	3	1	3	3	2	1	3	3	2	1	2
CO 5	2	3	3	1	3	3	3	1	3	3	2	3	3

High Correlation: 3   Moderate Correlation: 2   Low Correlation: 1

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B. Com. (GENERAL) DEGREE PROGRAMME

SYLLABUS
(Effective from the academic year 2023– 2024)

BUSINESS ETHICS AND SOCIAL RESPONSIBILITY

CODE: 23CM/MC/ET33   **CREDITS: 3**
                                                    L T P : 3 1 0
                                   TOTAL TEACHING HOURS: 52

OBJECTIVES OF THE COURSE:
- To provide students an understanding of business ethics and corporate social responsibility in the global and Indian context
- To apply the ethical concepts in decision-making
- To analyze the role and responsibilities of stakeholders in business
- Compare the CSR initiatives of different organisations
- To create Ethical business models using case studies on CSR issues and challenges

COURSE LEARNING OUTCOMES (COs)
On successful completion of the course, students will be able to:

COs	DESCRIPTION	CL
CO1	Identify the various ethical issues related to business	K1
CO2	Summarize the importance of ethics in local and global business context	K2
CO3	Determine the driving forces of CSR	K3
CO4	Appraise the various models and distinguish the different CSR initiatives	K4
CO5	Evaluate the Legal, Political, Social and Cultural impact of CSR	K5
CL – Cognitive Level **K1 – Remember | K2 – Understand | K3 – Apply | K4 – Analyse | K5 – Evaluate**		

UNIT	CONTENT	CL	HRS	CO
1	**Introduction to Ethics** 1.1 Meaning, Scope and Objectives of Ethics 1.1 Business Ethics and Globalisation 1.2 Practicing Ethics in Business 1.4 Ethical Dilemma in Business	 K1 − K2 K2 − K4 K3 − K5 K3 – K5	10	CO1-5
2	**Ethics in Business** 2.1 Ethical Issues in Finance – Issues related to Financial Services, Insider Trading and Takeovers 2.2 Ethical Issues in Marketing and Advertising 2.3 Whistle Blowing and Whistle-Blowers Protection	 K2 − K5 K1 – K5 K1 − K4	12	CO1-5

UNIT	CONTENT	CL	HRS	CO
3	**Drivers of CSR-Ethical Theory** 3.1 Drivers of CSR Disclosures 3.2 Driving forces of CSR, Consumers as Drivers of CSR, Government as Drivers of CSR 3.3 Relevant Case Studies for discussion	K1 − K5 K3 − K5 K1 − K4	10	CO1-5
4	**Corporate Social Responsibility** 4.1 CSR-Initiative towards Stakeholders - Employees, Consumers, Government and Suppliers 4.2 Corporate Philanthropy and Community Volunteering 4.3 CSR Model - Archie Caroll 4.4 CSR Initiatives in Different Corporate Sector – Relevant Case studies	K2 − K5 K3 − K5 K3 – K5 K3 – K5	10	CO1-5
5	**Environmental aspects of CSR** 5.1 Significance of CSR, Legal, Political, Social and Cultural Requirements 5.2 CSR and Corporate Sustainability 5.3 Role of Government in Managing Environmental Issues, Environmental Social Governance (ESG)	K1– K2 K1 – K4 K1 – K5	10	CO1-5

BOOKS FOR STUDY
Andrew Crane Dirk Matten. *Business Ethics*. New Delhi: Oxford University Press.2010
Joan R. Boatright. *Ethics and the Conduct of Business*. Pearson. 2018

BOOKS FOR REFERENCE
Bhanu Murthy, K. V. and Usha Krishna, *Politics Ethics and Social Responsibilities of Business*. New Delhi: Pearson Education.2015
Christine, A Mallin. *Corporate Governance* (Indian Edition). New Delhi: Oxford University Press. 2010
Geeta Rani, D & R K Mishra. *Corporate Governance-Theory and Practice.* New Delhi: Excel.
Kotler, Philip and Nancy Lee. *Corporate Social Responsibility – Doing the Most Good for Your Company and Your Cause.* Wiley – India, 2017.
Fernanado,A.C. ,*Corporate Governance-Principles, Policies and Practice*, Pearson 2009

WEB RESOURCES
www.ibscdc.org
www.exed.hbs.edu
www.hbr.org

JOURNALS
International Journal of Management Reviews
International Journal on Corporate Strategy and Social Responsibility

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	K1 (4)	2 X 2 = 4	2 K1 question	2 K1 question
B	K2 (6)	3 X 2 = 6	3 K2 question	3 K2 question
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	Total	50	8	11

Other Components: Total Marks: 50
Assignment, seminar, quiz, open book test, group discussion
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End Semester Examination: **Total Marks: 100**   **Duration: 3 Hours**

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D	K4 (20)	2 X 10 = 20	2 K4 question	3 K4 question
E	K5 (40)	2 X 20 = 40	2 K5 question	4 K5 question
	Total	100	16	20

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

Semester	Subject Code: 23CM/MC/ET33												
	Course Title: BUSINESS ETHICS AND SOCIAL RESPONSIBILITY												
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	3	3	3	3	3
CO 2	3	3	3	2	2	2	3	3	3	3	3	3	3
CO 3	3	3	3	2	2	2	3	3	3	3	3	3	3
CO 4	2	3	3	2	2	2	3	3	3	3	3	3	3
CO 5	2	3	3	2	2	2	3	3	2	3	3	3	3

High Correlation: 3   Moderate Correlation: 2   Low Correlation: 1

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086

B. Com. (GENERAL) DEGREE PROGRAMME

SYLLABUS

(Effective from the academic year 2023– 2024)

COMPUTER APPLICATIONS IN BUSINESS

CODE: 23CM/AC/CB35

CREDITS: 5
L T P : 2 0 4
TOTAL TEACHING HOURS: 78

OBJECTIVES OF THE COURSE:
- To impart knowledge to the students on computer skills relating to business environment
- To expose students to the tools for financial analysis and reporting techniques using Tally
- To familiarise the students with data analysis techniques using Excel.
- To provide students hands on experience on business forecasting techniques
- To enable students to use appropriate tools for effective decision-making

COURSE LEARNING OUTCOMES (COs)
On successful completion of the course, students will be able to:

COs	DESCRIPTION	CL
CO1	Identify tools for financial data analysis and reporting techniques	K1
CO2	Estimate the financial position of a company using forecasting techniques	K2
CO3	Apply the advanced features in Tally and Excel in financial analysis	K3
CO4	Analyse budgets and payrolls for financial decision making	K4
CO5	Evaluate business projects using data analysis, time value and capital budgeting techniques	K5
CL – Cognitive Level		
K1 – Remember | K2 – Understand | K3 – Apply | K4 – Analyse | K5 – Evaluate		

UNIT	CONTENT	CL	HRS	CO
1	**Accounting Package – Tally**		20	CO1-5
	1.1 Introduction to Tally - Creation, Alteration and Deletion of a Company	K1 − K5		
	1.2 Creation, Alteration and Deletion of Group and Ledger	K1 − K5		
	1.3 Accounting Vouchers – Types, Voucher Entry	K3 – K5		
	1.4 Preparation of Financial Statement – Day Book, Trial Balance, Profit and Loss and Balance Sheet	K3 – K5		
	1.5 Ratio Analysis	K1 – K3		

UNIT	CONTENT	CL	HRS	CO

2	**MS Excel for Financial Statement and Business Forecasting**
	2.1 Techniques of Financial Statement Analysis
	    2.1.1 Comparative Statement
	    2.1.2 Common Size Statement
	    2.1.3 Trend Percentage
		K1 – K5	12	CO1-5

3	3.1 **Preparation of Budget** – Sales Budget, Purchases budget, Cost of Production, Flexible Budget and Cash Budget 3.2 **Payroll Analysis –** Computation of salary and wages with allowances and deductions	K1 –K5 K1 –K5	16	CO1-5
4	**Data analysis using Excel** 4.1. Sorting of data, filtering data, pivot table 4.1.1 ANOVA, Correlation. Regression, Moving average, t-test, f-test, Chi Square and descriptive statistics using data analytics.	 K1 –K5 K1 –K5	15	CO1-5
5	**Application of Financial and Statistical function** **5.1 Business Evaluation Techniques using financial functions** **5.1.1 Time Value of Money -** Future Value and Present Value **5.2 Evaluation Techniques** 5.2.1 Pay Back Period 5.2.2 Net Present Value 5.2.3 Internal Rate of Return **5.3 Methods of Depreciation** 5.3.1 Straight line method 5.3.2 Double declining balance method 5.3.3 Sum of the years digits method **5.4 Statistical Functions** – Mean, Median, Mode, Standard deviation, Trend, ANOVA, Correlation. Regression, Moving average, t-test, f-test, Chi Square	K1 –K5 K1 –K5 K1 –K5 K1 –K5	15	CO1-5

BOOKS FOR STUDY

Nadhani, A.K. *Implementing Tally. ERP*. BPB Publication, 2017

Rajaraman, V. *Introduction to Information Technology*, 3rd edition. PHI, 2018

BOOKS FOR REFERENCE

Rizwan P. Ahmed, *Computer Application in Business with Tally ERP 9*, Margham Publication

Sadagopalan, S. *Management Information System*. PHI

Eliason, A.L., On – line Business Computer Application Science Research Associates Chicago.

Curtis D. Frye, *Step by Step Microsoft Excel 2010*, PHI

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	K1 (5)	1 X 5 = 5	1 K1 question	1 K1 question
B	K2 (5)	1 X 5 = 5	1 K2 question	1 K2 question
C	K3 (10)	1 X 10 = 10	1 K3 question	2 K3 question
D	K4 (10)	1 X 10 = 10	1 K4 question	2 K4 question
E	K5 (20)	1 X 20 = 20	1 K5 question	2 K5 question
	Total	50	5	8

Other Components: Total Marks: 50

Assignment, seminar, quiz, open book test, group discussion
Two to three components will be prescribed

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 (10)	2 X 5 = 10	2 K1 question	2 K1 question
B	K2 (10)	2 X 5 = 10	2 K2 question	2 K2 question
C	K3 (20)	2 X 10 = 20	2 K3 question	3 K3 question (Problems)
D	K4 (20)	2 X 10 = 20	2 K4 question	3 K4 question (Problems)
E	K5 (40)	2 X 20 = 40	2 K5 question	4 K5 question (Problems)
	Total	100	10	14

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

Semester	Subject Code: 23CM/AC/CB35												
	Course Title: COMPUTER APPLICATIONS IN BUSINESS												
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	2	3	3	1	3	3	1	1	3	2	1	1	3
CO 2	2	3	3	1	3	3	1	1	3	2	1	1	2
CO 3	1	3	3	1	3	3	1	1	3	2	1	2	3
CO 4	2	3	3	1	3	3	1	1	3	2	1	2	2
CO 5	3	3	3	1	3	3	1	1	3	2	1	1	2

High Correlation: 3   Moderate Correlation: 2   Low Correlation: 1

B. Com. (GENERAL) DEGREE PROGRAMME

SYLLABUS
(Effective from the academic year 2023– 2024)

FINANCIAL MANAGEMENT

CODE: 23CM/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 assist the students to apply the concepts of time value of money
- To determine the cost of various sources of capital
- To enable the students to select and apply the techniques in managing working capital

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

COs	DESCRIPTION	CL
CO1	Relate the financial environment within which the organizations operate.	K1
CO2	Apply the relevant financial concepts and techniques in financial decision making	K2
CO3	Analyse the impact of time value of money on investment opportunities	K3
CO4	Select the suitable projects using capital budgeting techniques	K4
CO5	Determine the cost of various sources of capital and propose the optimal capital structure	K5
CL – Cognitive Level **K1 – Remember | K2 – Understand | K3 – Apply | K4 – Analyse | K5 – Evaluate**		

UNIT	CONTENT	CL	HRS	CO
1	**Introduction to Financial Management**		10	1-5
	1.1 Core Concepts			
	1.1.1 Investment Decisions	K1-K3		
	1.1.2 Finance Decisions			
	1.1.3 Dividend Decisions			
	1.1.4 Liquidity Decisions			
	1.2 Objectives of the Firm	K1-K3		
	1.2.1 Profit Maximisation			
	1.2.2 Wealth Maximisation			
	1.3 Objectives of Long term and Short term Capital Management	K1-K3		
	1.4 Time Value of Money-Concepts and Applications			
	1.4.1 Computation of Time value of Money			
	1.4.1.1Compounding Techniques	K1-K3		
	1.4.1.2Present Value Techniques	K1-K5		

UNIT	CONTENT	CL	HRS	CO
2	**Capital Structure** 2.1 Meaning and Significance of Capital Structure 2.2 EPS-EBIT Analysis, Indifference Point 2.3 Leverages - Meaning and Importance 2.3.1 Types of Leverages	 K1-K2 K1-K5 K1-K4	10	1-5
3	**Cost of Capital** 3.1 Meaning and Significance 3.2 Cost of Equity and Retained Earnings 3.3 Cost of Debt 3.4 Cost of Preference 3.5 Computation of Overall Cost of Capital - Book Value and Market Value	 K1-K2 K1-K4 K1-K4 K1-K4 K1-K5	15	1-5
4	**Capital Budgeting** 4.1 Nature of Capital Budgeting 4.2 Evaluating Techniques – Pay Back Period, Average Rate of Return, Net Present Value, Internal Rate of Return and Profitability Index	 K1-K2 K1-K5	15	1-5
5	**Working Capital Management and Dividend Decisions** 5.1 Need for Working Capital Management 5.2 Determinants of Working Capital Management 5.3 Computation and Management of Working Capital 5.4 Dividend Policies-Factors determining Dividend payments	 K1-K2 K1-K4 K3-K5 K1-K3	15	1-5

BOOKS FOR STUDY

Khan, M.Y. and P.K. Jain. *Basic Financial Management*. New Delhi: Tata Mc Graw Hil, 2017.
Dr. A. Murthy Financial Management , Margham Publications, 2013

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, 12th edition.2011.
Maheshwari, S. N. *Financial Management.* New Delhi: Vikas, 6th edition, 2013
Pandey, I. M. *Financial Management*. New Delhi: Vikas, 2016.
Ravi M. Kishore. *Taxmann's Financial Management*. New Delhi: K. L. Taxmann, 2016.

WEB RESOURCES

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

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	K1 (4)	2 X 2 = 4	2 K1 question	2 K1 question (Theory)
B	K2 (6)	3 X 2 = 6	3 K2 question	3 K2 question (Problems)
C	K3 (10)	1 X 10 = 10	1 K3 question	2 K3 question
D	K4 (10)	1 X 10 = 10	1 K4 question	2 K4 question
E	K5 (20)	1 X 20 = 20	1 K5 question	2 K5 question (Problems)
	Total	50	8	11

Other Components: Total Marks: 50

   Assignment, seminar, quiz, open book test, group discussion
   Two to three components will be prescribed

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 (10)	5 X 2 = 10	5 K1 question	5 K1 question (theory)
B	K2 (10)	5 X 2 = 10	5 K2 question	5 K2 question (Problems)
C	K3 (20)	2 X 10 = 20	2 K3 question	3 K3 question
D	K4 (20)	2 X 10 = 20	2 K4 question	3 K4 question
E	K5 (40)	2 X 20 = 40	2 K5 question	4 K5 question (Problems)
	Total	100	16	20

Mapping of Course Outcomes (COs)

to Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)

Semester	Subject Code: 23CM/MC/FM44												
	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	1	2	2	3	1	3	2	2	3	3
CO 2	2	3	3	1	2	3	2	1	3	2	2	2	3
CO 3	3	3	3	1	2	2	1	1	3	2	2	2	2
CO 4	2	3	3	1	2	2	2	1	3	3	2	2	2
CO 5	2	3	3	1	2	2	2	1	3	3	2	2	2

   High Correlation: 3   Moderate Correlation: 2   Low Correlation: 1

B. Com. (GENERAL) DEGREE PROGRAMME

SYLLABUS
(Effective from the academic year 2023 – 2024)

BANKING THEORY AND PRACTICE

CODE: 23CM/MC/BK43   **CREDITS :3**
L T P : 3 1 0
TOTAL TEACHING HOURS: 52

OBJECTIVES OF THE COURSE
- To gain knowledge on the structural framework of the banking sector
- To expose the students to the technological changes in banking services
- To provide a comprehensive knowledge on the procedural formalities of banking services
- To acquaint the students with the various banking products
- To familiarise the students with the neo aspects of banking services

COURSE LEARNING OUTCOMES
On successful completion of the course, students will be able to:

COs	DESCRIPTION	CL
CO1	Highlight the importance of Banking services to the society	K1
CO2	Identify the Banking operations offered to a customer	K2
CO3	Examine the nuances of the banking industry	K3
CO4	Categorise the different types of banking services	K4
CO5	Adapt to the modern technological trends in the Banking sector	K5
CL – Cognitive Level		
K1 – Remember | K2 – Understand | K3 – Apply | K4 – Analyse | K5 – Evaluate | K6 – Create		

UNIT	CONTENT	CL	HRS	CO
1	**Introduction to Banking**		12	CO1-5
	1.1 Meaning, Definition and functions of a Commercial bank	K1 – K5		
	1.2 Classification of banks – Co-operative banks, Rural Banks, Investment banks, Payment banks and Small finance banks	K1 – K5		
	1.3 Introduction to RBI – functions of RBI and Quantitative Credit Control methods – CRR, Bank Rate, SLR, Repo & reverse repo rate, and open market operations	K1 – K5		
	1.4 Role of banks in economic development	K1 – K5		

UNIT	CONTENT	CL	HRS	CO
2	**Banking Operations**		12	CO1-5
	2.1 Banker and Customer relationship			
	2.2 Procedure and Practice in Opening, Operating and Closing of Bank Accounts	K1-K3		
	2.3 Deposits – Types of Deposits	K1-K3		
	2.4 Loans and Advances – Principles of sound lending, style of credit and types of loans	K1-K3		
	2.5 Meaning, Features of Cheque – Types of Crossing, Endorsement – Meaning and types	K3-K5		
3	**Banking Services**		12	CO1-5
	3.1 Bancasurance – Meaning, Importance, Functions and Role of Insurance Services	K1 – K3		
	3.1 Role of Postal Services in the Banking Sector	K3 – K5		
	3.2 Foreign Exchange Services – Currency exchange and transfer	K3 – K5 K1 – K2		
4	**Modern Banking Operations**		10	CO1-5
	4.1 E-Banking – Meaning, need and advantages			
	4.2 Mobile banking, Net banking, Tele banking, Door - step banking – Meaning and significance	K1-K3 K3-K5		
	4.3 Types of E-banking – Smart card, Debit card, Credit card, ATM, ECS, EFT, NEFT, RTGS, IMPS, LRS, UPI, e-wallet, e-cheques, Digital Cash.	K4-K5		
	4.4 Opening and operating a Demat account	K1-K2		
5	**Recent trends in Banking - An Overview**		6	CO1-3
	5.1 Block Chain Technology	K1-K3		
	5.2 Cloud Banking	K1-K3		

BOOKS FOR STUDY

KPM Sundharam and PN Varshney, *Banking Theory, Law and practice,* Sultan Chand & Sons, 2019

Gordon. E, K. Natarajan; *Banking Theory, Law and practice,* Himalaya Publishing House, 2021

BOOKS FOR REFERENCE

Varshney, P.N., *Banking Law and Practice*, Sultan Chand and Sons, New Delhi, 2016

Dr. Gurusamy: *Banking Theory: Law and practice,* McGraw Hill Education India, 2nd edition

Saxena, G.S; *Legal Aspects of Banking Operations*, Sultan Chand and Sons

Sukhvinder Mishra; *Banking Law and Practice,* S.Chand

WEB RESOURCES

http://www.universityofcalicut.info/SDE/Banking_on19May2016.pdf
http://www.rbi.org.in/scripts/PublicationReportDetails.aspx?ID=243
https://exampariksha.com/bancassurance-banking-study-material-notes/

JOURNALS

International Journal of Finance & Banking Studies
Global Journal of Finance and Banking Issues
Journal of Insurance and Risk Management
International Journal of Banking, Risk and Insurance.

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	K1 (4)	2 X 2 = 4	2 K1 question	2 K1 question
B	K2 (6)	3 X 2 = 6	3 K2 question	3 K2 question
C	K3 (10)	1 X 10 = 10	1 K3 question	2 K3 question
D	K4 (10)	1 X 10 = 10	1 K4 question	2 K4 question
E	K5 (20)	1 X 20 = 20	1 K5 question	2 K5 question
	Total	50	8	11

Other Components: Total Marks: 50
Assignment, seminar, quiz, open book test, group discussion
Two to three components will be prescribed

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 (10)	5 X 2 = 10	5 K1 question	5 K1 question
B	K2 (10)	5 X 2 = 10	5 K2 question	5 K2 question
C	K3 (20)	2 X 10 = 20	2 K3 question	3 K3 question
D	K4 (20)	2 X 10 = 20	2 K4 question	3 K4 question
E	K5 (40)	2 X 20 = 40	2 K5 question	4 K5 question
	Total	100	16	20

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

Semester	Subject Code: 23CM/MC/BK43												
	Course Title: BANKING THEORY AND PRACTICE												
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	2	1	2	2	2	2	3	3	3	2	3
CO 2	3	2	2	1	2	3	3	2	3	3	3	3	3
CO 3	3	2	2	1	2	3	3	2	3	3	3	2	3
CO 4	3	2	2	1	2	2	2	2	3	2	3	3	3
CO 5	3	2	2	1	2	3	2	2	3	2	3	2	2

High Correlation: 3   Moderate Correlation: 2   Low Correlation: 1

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086

B. Com. (GENERAL) DEGREE PROGRAMME

SYLLABUS
(Effective from the academic year 2023– 2024)

COMPANY LAW

CODE: 23CM/MC/CL 44

CREDITS: 4
L T P : 4 1 0
TOTAL TEACHING HOURS: 65

OBJECTIVES OF THE COURSE
- To acquaint students with the provisions of Companies Act
- To apply the practical knowledge of establishing and formation of a Company
- To analyse the provisions of the Company relating to raising of finance
- To familiarise the students with the various documents involved in formation and management of a company
- To expose the students to the statutory provisions relating to the management of a company

COURSE LEARNING OUTCOMES (COs)
On successful completion of the course, students will be able to:

COs	DESCRIPTION	CL
CO1	Outline the legal provisions relevant to the formation and management of a company	K1
CO2	Identify the relevant documents necessary for the incorporation of a company	K2
CO3	Comprehend the legal and procedural aspects relating to raising and distribution of funds	K3
CO4	Differentiate the statutory provisions involving the roles and responsibilities of Key Managerial Personnel of a company	K4
CO5	Assessing the types and requisites of Meetings and Resolutions of a company	K5
CL – Cognitive Level		
K1 – Remember | K2 – Understand | K3 – Apply | K4 – Analyse | K5 – Evaluate		

UNIT	CONTENT	CL	HRS	CO
1	**Introduction**		10	1-3
	1.1 Characteristics of a Company, Lifting of Corporate Veil	K1-K3		
	1.2 Types of Company – Private, Public and One-man Company	K1-K3		
	1.3 Important Definitions- Member, Promoter, Financial Year, Free Reserves, Associate Company	K1-K3		

2	**Formation of a Company**		15	1-5
	2.1 Legal Requirements for Formation of a Company – Commencement of Business	K1-K5		
	2.2 Process of Incorporation of Company	K1-K5		
	2.3 Memorandum of Association and its Alteration	K1-K5		
	2.4 Articles of Association and its Alteration - – Entrenchment Provision	K1-K3		
	2.5 Prospectus	K1-K4		
3	**Raising of Finance**		12	1-5
	3.1 Concept of Capital –Kinds of Share Capital and Nature of Shares	K1-K3		
	3.2 Application, Allotment, Transfer and Transmission of Shares	K1-K5		
	3.3 Issue of Sweat Equity Capital, ESOP, ESPP, RSU and Bonus Shares	K1-K5		
	3.4 Debenture –Nature and Classes of Debenture	K1-K3		
	3.5 Deposits- Meaning, Exempted Deposit, Return of Deposit and Allied Regulatory Deposit	K1-K3		
4	**Management**		15	1-5
	4.1 Directors–Appointment and Removal, Roles and Responsibility, Classification of Directors - Women Director, Independent Director, Additional Director - Number of Directorship and DIN (Director Identity Number)	K1-K5		
	4.2 Key Managerial Personnel – Managing Director, Manager, Secretary- Appointment, Removal, Power and Duties	K3-K5		
5	**Meetings and Resolutions**		13	1-5
	5.1 Meetings – Requisites and Types	K1-K5		
	5.1.1 Board and Committee Meetings			
	5.1.2 Shareholder's Meeting - Statutory Meeting, AGM, EGM, Creditors Meeting	K1-K5 K1-K2		
	5.2 Resolutions – Meaning and Types	K1-K4		
	5.3 Registers and Returns	K1 - K3		

BOOKS FOR STUDY

Avatar Singh , A., *Company Law,* Eastern Book Company, 2018
Kapoor, N.D. *Company Law.* New Delhi: Sultan Chand, 30th Edition, 2016

BOOKS FOR REFERENCE

Majumdar, A. K., Kapoor, G.K. *Company Law and Practice*, Taxman Publication, 2014
Chandrate, K.R. *Company Secretarial Practice Manual*: Lexis Nexis, 2016
Shah, S.M. *Lecture of Company Law*. Mumbai: Tripathi M.N, 2006.
Sherlekar, S.A. *Company Secretarial Practice.* New Delhi: Kitab Mahal, 2006.
Ravi, B, *Company Law made Simple,* B.Ravi and Associates, Chennai

JOURNALS
Company and Security Law Journal
Company 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	K1 (4)	2 X 2 = 4	2 K1 question	2 K1 question
B	K2 (6)	3 X 2 = 6	3 K2 question	3 K2 question
C	K3 (10)	1 X 10 = 10	1 K3 question	2 K3 question
D	K4 (10)	1 X 10 = 10	1 K4 question	2 K4 question
E	K5 (20)	1 X 20 = 20	1 K5 question	2 K5 question
	Total	50	8	11

Other Components: Total Marks: 50
Assignment, seminar, quiz, open book test, group discussion
Two to three components will be prescribed

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 (10)	5 X 2 = 10	5 K1 question	5 K1 question
B	K2 (10)	5 X 2 = 10	5 K2 question	5 K2 question
C	K3 (20)	2 X 10 = 20	2 K3 question	3 K3 question
D	K4 (20)	2 X 10 = 20	2 K4 question	3 K4 question
E	K5 (40)	2 X 20 = 40	2 K5 question	4 K5 question
	Total	100	16	20

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

Semester	Subject Code: 23CM/MC/CL44												
	Course Title: COMPANY 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	2	2	2	2	1	1	1	3	2	3	2	2
CO 2	3	2	2	2	3	3	1	1	3	2	3	2	2
CO 3	2	2	2	2	3	2	2	1	2	2	3	2	3
CO 4	2	2	2	2	3	3	2	1	2	3	3	2	3
CO 5	2	2	2	2	1	2	1	1	2	2	3	3	3

High Correlation: 3   Moderate Correlation: 2   Low Correlation: 1

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086

B. Com. (GENERAL) DEGREE PROGRAMME

SYLLABUS
(Effective from the academic year 2023– 2024)

HUMAN RESOURCE MANAGEMENT

CODE: 23CM/MC/HR43   **CREDITS: 3**
L T P : 3 1 0
TOTAL TEACHING HOURS: 52

OBJECTIVES OF THE COURSE
- To understand the roles and responsibilities of HR Managers and the challenges faced
- To educate the students on the managerial, operative and maintenance aspects of the human resources in an organization
- To analyze the concepts and factors affecting Human Resource Planning, Recruitment and Selection
- To measure the effectiveness of Training methods of employees and managers and the techniques involved
- To examine the strengths and weaknesses of different performance management system

COURSE LEARNING OUTCOMES (COs)
On successful completion of the course, students will be able to:

COs	DESCRIPTION	CL
CO1	Describe the objectives and significance of HR Management	K1
CO2	Explain the various processes involved in Talent Acquisition	K2
CO3	Analyse the managerial, operative and maintenance aspects of the Human Resources in an organization	K3
CO4	Evaluate the methods and effectiveness of Training and Development Programmes	K4
CO5	Critically appraise the factors determining employee performance	K5
CL – Cognitive Level **K1 – Remember | K2 – Understand | K3 – Apply | K4 – Analyse | K5 – Evaluate | K6 – Create**		

UNIT	CONTENT	CL	HRS	CO
1	**Introduction**		10	CO1-5
	1.1 Scope and Objectives of Human Resource Management	K1-K3		
	1.2 Significance and Functions of Human Resource Management	K1-K3		
	1.3 Emerging Challenges of Human Resource Management- Workforce Diversity, Downsizing, Work Life Balance	K2- K3		
	1.4 Recent Trends in Human Resource Management	K1-K3		

UNIT	CONTENT	CL	HRS	CO
2	**Acquisition of Human Resources**		12	CO1-5
	2.1 Objectives, Characteristics and Process of HR Planning	K1-K3		
	2.2 Job Analysis - Job Description, Job Specification	K1-K3		
	2.3 Recruitment – Sources of Recruitment	K4-K5		
	2.4 Selection Procedure, Testing, Placement and Induction	K4-K5		
3	**Training and Development**	K1-K3	10	CO1-5
	3.1 Concept and Importance, Identifying Training and Development Needs	K4-K5		
	3.2 Training and Development Methods – On-the-job and Off-the-job	K3-K5		
	3.3 Evaluating Training Effectiveness			
4	**Performance Appraisal**		10	CO1-5
	4.1 Nature and Importance of Performance Appraisal	K1-K3		
	4.2 Process and Methods of Performance Appraisal	K1-K5		
	4.3 Performance Management , Performance Counselling	K1-K3		
5	**Compensation and Maintenance**		10	CO1-5
	5.1 Compensation – Factors, Types – Monetary and Non-Monetary	K1-K3		
	5.1.1 Wage and Salary Compensation	K1-K3		
	5.1.2 Incentives and Benefits			
	5.2 Employees Welfare– Health, Safety and Social Security	K1-K3		
	5.3 Grievance Handling and Redressal – Vigil Mechanism and Prevention of Sexual Harassment	K3-K5		

BOOKS FOR STUDY

Aswathappa K. *Human Resource Management*, Text and Cases 8th Edition New Delhi: Tata Mc Graw Hill 2017.

Gupta, C.B. *Human Resource management*. Text and Cases 19th Edition New Delhi: Sultan Chand, 2017.

BOOKS FOR REFERENCE

Khanka S.S, *Human Resource management text and cases'* S. Chand, 2nd edition 2019

Flippo V. Edwin. *Personnel Management*. New Delhi: Mc Graw Hill, 2019.

Mamoria, C.B. *Personnel Management*. Mumbai**:** Himalaya, 2017.

Prasad, L.M. *Human Resource management*. New Delhi: Sultan Chand, 2017.

John Bratton and Jeffery Gold *Human Resource management Theory and Practice* Macmillan

WEB RESOURCES

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

JOURNALS

International Journal of Human Resource Management
The Human Resource Management Review
Human Resource Management International Digest
Human Resource 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	K1 (4)	2 X 2 = 4	2 K1 question	2 K1 question
B	K2 (6)	3 X 2 = 6	3 K2 question	3 K2 question
C	K3 (10)	1 X 10 = 10	1 K3 question	2 K3 question
D	K4 (10)	1 X 10 = 10	1 K4 question	2 K4 question
E	K5 (20)	1 X 20 = 20	1 K5 question	2 K5 question
	Total	50	8	11

Other Components: Total Marks: 50
Assignment, seminar, quiz, open book test, group discussion
Two to three components will be prescribed

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 (10)	5 X 2 = 10	5 K1 question	5 K1 question
B	K2 (10)	5 X 2 = 10	5 K2 question	5 K2 question
C	K3 (20)	2 X 10 = 20	2 K3 question	3 K3 question
D	K4 (20)	2 X 10 = 20	2 K4 question	3 K4 question
E	K5 (40)	2 X 20 = 40	2 K5 question	4 K5 question
	Total	100	16	20

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

Semester	Subject Code: 23CM/MC/HR43												
	Course Title: HUMAN RESOURCE 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	3	3	2	3	3	3	3	2	3	2
CO 2	2	3	3	3	3	3	3	3	3	3	2	3	2
CO 3	3	3	3	3	3	2	3	3	3	3	2	3	2
CO 4	2	3	3	3	3	2	3	3	2	3	2	3	2
CO 5	2	3	3	3	3	2	3	3	2	3	2	3	2

High Correlation: 3   Moderate Correlation: 2   Low Correlation: 1

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086

**Allied Core Course offered by the Department of Mathematics for
B.Com. (General) Degree Programme**

SYLLABUS
(Effective from the academic year 2023-2024)

MATHEMATICS FOR COMMERCE

CODE: 23MT/AC/MT45   **CREDITS: 5**
                                                                                 L T P: 5 0 0
                                                      TOTAL TEACHING HOURS: 65

OBJECTIVES OF THE COURSE
- To introduce the fundamental mathematical concepts pertaining to the discipline of commerce
- To employ different techniques to solve problems pertaining to matrices, equations and LPP
- To appreciate the concept of numerical differentiation and integration as an alternate tool to solve problems on differentiation and integration
- To promote problem solving skills and quantitative analysis
- To model and solve real time problem using linear programming method

COURSE LEARNING OUTCOMES

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

COs	DESCRIPTION	CL
CO1	recall and define the basic mathematical concepts on matrices, equations, differentiation, integration and linear programming problem	K1
CO2	understand and compare the concepts relating to matrices, polynomials, numerical methods and linear programming problem	K2
CO3	utilize suitable mathematical concepts and skills to solve problems including those in real life contexts	K3
CO4	analyse and examine the problem relating to the applications of matrices, differentiation, integration and optimization	K4
CO5	evaluate solutions to the problems related to matrices, equations, differentiation, integration and linear programming problem	K5
CL – Cognitive Level **K1 – Remember | K2 – Understand | K3 – Apply | K4 – Analyze | K5 – Evaluate**		

UNIT	CONTENT	CL	Hrs.	CO
1	**Matrices**	K1- K5	13	CO1-5
	1.1 Types of Matrices			
	1.2 Characteristic Equation of a Matrix			
	1.3 Cayley - Hamilton Theorem (without proof)			
	1.4 Eigen Values and Eigen Vectors			
	1.5 Diagonalization of 3×3 Matrices with Distinct Eigen Values			
2	**Theory of Equations**	K1-K5	14	CO1-5
	2.1 Formation and Solution of Equation with Imaginary and Irrational Roots			
	2.2 Relation between Roots and Coefficients			
	2.3 Solution of Equations under given Conditions			
	2.4 Symmetric Functions of the Roots of an Equation in terms of its Coefficients			
	2.5 Reciprocal Equations			
3	**Numerical Methods**	K1-K5	13	CO1-5
	Algebraic and Transcendental Equations			
	3.1 The Bisection Method			
	3.2 Newton - Raphson Method			
	Simultaneous Equations			
	3.3 Gaussian Elimination Method			
	3.4 Gauss Jordan Elimination Method			
	3.5 Gauss Jacobi Iteration Method			
	3.6 Gauss Seidal Iteration Method			
4	**Numerical Differentiation and Numerical Integration**	K1-K5	12	CO1-5
	4.1 Derivatives using Newton's forward difference Formula			
	4.2 Derivatives using Newton's backward difference Formula			
	4.3 Trapezoidal Rule			
	4.4 Simpson's One Third Rule			
	4.5 Simpson's Three Right Rule			

UNIT	CONTENT	CL	Hrs.	CO
5	**Linear Programming Problem**	K1-K5	13	CO1-5
	5.1 General L.P.P.			
	5.2 Canonical and Standard Forms of L.P.P.			
	5.3 The Simplex Algorithm			
	5.4 The Big-M method			

BOOKS FOR STUDY

S, Arumugam, et al. *Numerical Methods*. Chennai: Scitech, 2002, Reprint 2017.

Chapter 3   Sections 3.3, 3.5
Chapter 4   Sections 4.3, 4.4, 4.7, 4.8
Chapter 8   Sections 8.1, 8.2, 8.5 (problems related to concepts only)

V, Sundaresan, et al. *Resource Management Technique*s. Chennai: A.R. Publications, 2014.

Chapter 3   Sections 3.1.1 – 3.1.4, 3.2.1

S G, Venkatachalapathy. *Allied Mathematics*. Chennai: Margham Publications, 2011, Reprint 2016.

Chapter 5: Pages 5.1 – 5.32
Chapter 6: Pages 6.3 – 6.13, 6.36 – 6.57

BOOKS FOR REFERENCE

A, Abdul Rasheed. *Allied Mathematics*. Chennai: Vijay Nicole Imprints Private Limited, Reprint 2008.

S, Kalavathy. *Operations Research.* Noida: Vikas Publishing House Pvt. Ltd., Fourth Edition 2013, Reprint 2016.

S, Sankarappan, et al. *Applied Mathematics*. Chennai: Vijay Nicole Imprints Private

Limited, 2009.

WEB RESOURCES

https://youtu.be/w8i89ftfZPI?si=HIaO4tYZ9ge9zPsx

https://sist.sathyabama.ac.in/sist_coursematerial/uploads/SMT1302.pdf

https://www.math.ucla.edu/~tom/LP.pdf

http://www.math.iitb.ac.in/~baskar/book.pdf

http://ncert.nic.in/ncerts/l/lemh206.pdf

PATTERN OF ASSESSMENT
No Unit should be left out.
Continuous Assessment: **Total Marks: 50**   **Duration: 90 minutes**

Section	Cognitive Level	Marks	Pattern
A	K1	6	$3 \times 2 = 6$ (4 questions to be set)
B	K2	4	$4 \times 1 = 4$ (4 MCQ to be set)
C	K3	15	$1 \times 15 = 15$ (2 questions to be set)
D	K4	15	$1 \times 15 = 15$ (2 questions to be set)
E	K5	10	$1 \times 10 = 10$ (2 questions to be set)

Other Components: **Total Marks: 50**
Seminars / Quiz / Problem Solving / Assignment / Exhibition / Case Study / Mini Project

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

Section	Cognitive Level	Marks	Pattern
A	K1	10	$5 \times 2 = 10$ (6 questions to be set)
B	K2	10	$10 \times 1 = 10$ (10 MCQ to be set)
C	K3	30	$2 \times 15 = 30$ (4 questions to be set)
D	K4	30	$2 \times 15 = 30$ (4 questions to be set)
E	K5	20	$2 \times 10 = 20$ (4 questions to be set)

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

Semester	Subject Code: 23MT/AC/MT45												
	Course Title: MATHEMATICS FOR COMMERCE												
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	1	1	3	2	2	1	1
CO 2	3	3	3	3	2	2	1	1	3	2	2	1	1
CO 3	3	3	3	3	3	3	1	1	3	2	2	1	1
CO 4	3	3	3	3	3	3	1	1	3	2	2	1	1
CO 5	3	3	3	3	3	3	1	1	3	2	2	1	1

High Correlation: 3   Moderate Correlation: 2   Low Correlation: 1

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600086

B. Com. (GENERAL) DEGREE PROGRAMME SYLLABUS

(Effective from the academic year 2023-2024)

BUSINESS RESEARCH

CODE: 23CM/MC/BR54   **CREDITS:4**
L T P: 5 1 0
TOTAL TEACHING HOURS: 65

OBJECTIVES OF THE COURSE
- To understand the fundamentals of business research.
- To identify the research gap through proper analysis of past studies.
- To familiarize research design and sampling techniques.
- To use appropriate data collection methods and apply statistical tools for justifying the study.
- To prepare and present the research report.

COURSE LEARNING OUTCOMES

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

COs	DESCRIPTION	CL
CO1	Comprehend and use the fundamentals of Research Methodology in their research and project work.	K1
CO2	Identifying the research problem and write reviews based on the study.	K2
CO3	Determine appropriate research design and sampling techniques.	K3
CO4	Gather data, process the data, and analyze it appropriately.	K4
CO5	Develop and test hypothesis and create a Business Research Report	K5, K6
CL – Cognitive Level **K1 – Remember | K2 – Understand | K3 – Apply | K4 – Analyse | K5 – Evaluate | K6 – Create**		

UNIT	CONTENT	CL	HRS	CO
1	**Introduction to Research**		15	CO1-5
	1.1 Meaning, Objectives and Significance of research	K1 - K2		
	1.2 Types of research, Approaches and Scientific Research	K1 – K5		
	1.3 Research process and Criteria for good research	K1 - K4		
	1.4 Challenges and Problems in Research	K1 - K2		
2	**Defining Research Problems and Evaluating the Reviews**		10	CO1-5
	2.1 Selecting and defining the problem	K1 - K3		
	2.2 Techniques involved in defining a problem	K1 – K4		
	2.3 Significance of Review of Literature	K1 – K4		
	2.4 Review of Literature - Sources	K1 - K3		
3	**Research Design and Sampling Techniques**		15	CO1-5
	3.1 Meaning, Need, Features and Importance of research design	K1 – K2		
	3.2 Research Design - Types	K1 – K2		
	3.3 Sampling Designs – Steps, Criteria, Characteristics and types			
	3.4 Scaling – Meaning and Importance	K1 – K2		
	3.5 Scaling Techniques – Likert's Scale	K1 – K2		
4	**Data Collection and Analysis of Data**		15	CO1-5
	4.1 Data Collection – Primary data and Secondary data	K1 – K2		
	4.2 Processing Operations in Analyzing data - Coding of data	K1 – K2		
	4.3 Tools and techniques in Data Analysis using Excel	K1 – K2		
5	**Testing of Hypothesis, Interpretation and Report writing**	K1-K6	10	CO1-5
	5.1 Basic concepts and Procedure for testing Hypothesis			
	5.2 Interpretation – Meaning and Techniques			
	5.3 Report writing – Significance, Steps, Layout and Types			
	5.5 Mechanics of writing a report			
	5.6 Reference Styles – MLA, APA			

BOOKS FOR STUDY

C.R. Kothari , *Research Methodology – Methods and Techniques* , New Age International Publishers
T N Srivastava and Shailaja Rego, *Business Research Methodology*, Tata Mcgraw Hill Education Private Limited, New Delhi

BOOKS FOR REFERENCE

Deepak Chawla and Neena Sondhi , *Research Methodology* , Vikas Publishing House
O.R. Krishnaswami, *Methodology of Research in Social Sciences*, Himalaya Publishing House
Mishra Prahlad, *Business Research Methods*, Oxford Higher Education, 2015

JOURNALS
International journal of social research methodology. (Taylor and Francis)
Qualitative research journal (emerald journal)
Journal of Business Research (Elsevier)

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	K1(4)	2x2=4	2K1 Question	2K1 Question
B	K2(6)	3x2=6	3K2 Question	3K2 Question
C	K3(10)	1x10=10	1K3 Question	2K3 Question
D	K4(10)	1x10=10	1K4 Question	2K4 Question
E	K5(20)	1x20=20	1K5 Question	2K5 Question
	Total	50	8	11

Other Components: Total Marks: 50
Seminars/Quiz/Group discussion/Assignments/Class Presentation

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(10)	5x2=10	5K1 Question	5K1 Question
B	K2 (10)	5x2=10	5K2 Question	5K2 Question
C	K3(20)	2x10=20	2K3 Question	3K3 Question
D	K4(20)	2x10=20	2K4 Question	3K4 Question
E	K5(40)	2x20=40	2K5 Question	4K5 Question
	Total	100	16	20

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

Semester	Subject Code: 23CM/MC/BR54												
	Course Title: Business Research												
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	1	3	3	1	2	2
CO 2	2	3	3	3	3	2	2	1	3	3	1	2	2
CO 3	2	3	3	3	3	2	2	1	3	3	1	2	2
CO 4	2	3	3	3	3	2	2	1	3	3	1	2	2
CO 5	2	3	3	3	3	2	2	1	3	3	1	2	2

High Correlation: 3   Moderate Correlation: 2   Low Correlation: 1

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086

B. Com. (GENERAL) DEGREE PROGRAMME

SYLLABUS

(Effective from the academic year 2023– 2024)

INCOME TAX LAW AND PRACTICE

CODE: 23CM/MC/IT 54   **CREDITS: 4**
                                                L T P : 4 1 0
                                    TOTAL TEACHING HOURS: 65

OBJECTIVES OF THE COURSE
- To acquaint the students with the Provisions of the Income Tax Act
- To understand the significance of residential status of an individual in Income Tax Assessment
- To enable the students to compute the income under different heads of income
- To educate the students on the computation of taxable income and tax liability
- To familiarise the students with various deductions available under Sec. 80 for tax planning of an individual

COURSE LEARNING OUTCOMES (COs)
On successful completion of the course, students will be able to:

COs	DESCRIPTION	CL
CO1	Remember the Provisions of the Income Tax Act relevant to an Individual Assessee	K1
CO2	Elaborate the scope of total income and categorise them under each head of income	K2
CO3	Compute the income under each Head for an individual	K3
CO4	Analyse the various options available for deductions	K4
CO5	Assess the total taxable income and tax liability	K5
CL – Cognitive Level		
K1 – Remember | K2 – Understand | K3 – Apply | K4 – Analyse | K5 – Evaluate		

UNIT	CONTENT	CL	Hrs	CO
1	**Introduction to Taxation**		12	CO1-5
	1.1 Importance and Relevance of Taxation	K1, K2		
	1.2 An overview of the Income Tax Act 1961	K1, K2		
	1.3 Types of Tax - Direct and Indirect Taxation			
	1.4 Important Definitions under The Income Tax Act 1961- Assessee, Persons, Assessment Year - Previous Year, Total Income	K1, K2 K1 − K3		
	1.5 Residential Status and Scope of Total Income	K1 − K5		

UNIT	CONTENT	CL	Hrs	CO
2	**Computation of Salary Income and Income from House property**		15	CO1-5
	2.1 Computation of Income under the Head Salary	K1 − K5		
	2.1.1 Allowances - Perquisites - Profit in Lieu of Salary, Treatment of Provident Fund	K1 – K5		
	2.1.2 Deductions, Computation of Salary Income	K1 – K5		
	2.2 Computation of Income under the Head House Property	K1 – K5		
	2.2.1 Basis of Charge	K1 – K5		
	2.2.2 Computation of Self-occupied and Let-out House	K1 – K5		
	2.2.3 Deductions			
3	**Computation of Profits and Gains of Business or Profession**		12	CO1-5
	3.1 Income chargeable under the Head Profits and Gains of Business and Profession	K1 − K5		
	3.2 Income and Expenditure - allowed and disallowed	K1 – K5		
	3.3 Depreciation	K1 − K5		
4	**Computation of Capital Gains and Income from other sources**	K1 − K5	13	CO1-5
	4.1 Meaning and Types of Capital Gains			
	4.1.1 Computation of Short Term and Long Term Capital Gains			
	4.1.2 Exempted Capital Gains			
	4.2 Income from Other Sources	K1 − K5		
	4.2.1 Basis of Charge, Casual and Other Income			
	4.2.2 Computation of Taxable Income from Other Sources			
5	**Computation of Total Income and Tax Liability**		13	CO1-5
	5.1 Set off and carry forward of losses	K1 − K5		
	5.2 Computation of Gross total income	K1 − K5		
	5.3 Deductions allowed under Section 80 for an Individual	K1 − K5		
	5.4 Computation of Taxable Income and Tax Liability.	K3 − K5		
	5.4.1 Old and New Tax Regime – An Overview	K1-K3		

BOOKS FOR STUDY

Gaur V.P. and Narang D.B., *Income Tax Law and Practice*, New Delhi, Kalyani Publishers

Swatantra Sethi, *Self-Preparation and Filing of Income Tax Returns by Individuals* Kindle Edition, 2018

BOOKS FOR REFERENCE

Lal B.B., *Income Tax Law and Practice,* , , Konark Publishers Limited, New Delhi

Manoharan T. N. *Income Tax Law,* Mumbai**,** Snow White Publications

Mehrothra, H.C., *Income Tax Law and Practicum***,** , Sahithya Bhavan Publications, Agra

Vinod K., Singhania, *Taxman's Students Guide to Income Tax***,** Taxman's Publications Pvt. Ltd., New Delhi

Vinod K., Singhania, *Indirect tax***,** 2014-15 Taxman's Publications Pvt. Ltd., New Delhi

NOTE: Latest edition of the readings may be used

WEB RESOURCES

www.ntanet.org/tax
www.aicpa.org
www.icaew.com

JOURNALS

Journal of taxation
National tax 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	K1 (4)	2 X 2 = 4	2 K1 question	2 K1 question (Theory)
B	K2 (6)	3 X 2 = 6	3 K2 question	3 K2 question (Problems)
C	K3 (10)	1 X 10 = 10	1 K3 question	2 K3 question (Problems)
D	K4 (10)	1 X 10 = 10	1 K4 question	2 K4 question (Problems)
E	K5 (20)	1 X 20 = 20	1 K5 question	2 K5 question (Problems)
	Total	50	8	11

Other Components: Total Marks: 50

Assignment, seminar, quiz, open book test, group discussion

Two to three components will be prescribed

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 (10)	5 X 2 = 10	5 K1 question	5 K1 question (Theory)
B	K2 (10)	5 X 2 = 10	5 K2 question	5 K2 question (Problems)
C	K3 (20)	2 X 10 = 20	2 K3 question	3 K3 question (Problems)
D	K4 (20)	2 X 10 = 20	2 K4 question	3 K4 question (Problems)
E	K5 (40)	2 X 20 = 40	2 K5 question	4 K5 question (Problems)
	Total	100	16	20

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

Semester	Subject Code: 23CM/MC/IT54												
	Course Title: Income Tax Law and Practice												
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	1	1	1	3	1	2	1	3	2	3	1	2
CO 2	3	1	1	1	3	1	2	1	3	2	3	1	2
CO 3	3	1	1	1	3	1	2	1	3	2	3	1	2
CO 4	3	1	1	1	3	1	2	1	3	2	3	1	2
CO 5	3	1	1	1	3	1	2	1	3	2	3	1	2

High Correlation: 3   Moderate Correlation: 2   Low Correlation: 1

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086

B. Com. (GENERAL) DEGREE PROGRAMME

SYLLABUS
(Effective from the academic year 2023– 2024)

E - ENTERPRISE MANAGEMENT

CODE: 23CM/MC/EM53   **CREDITS: 3**
                                                   L T P : 3 1 0
                                   TOTAL TEACHING HOURS: 52

OBJECTIVES OF THE COURSE
- To provide knowledge of the technological changes in the business world
- To understand the practices and technology to start a business
- To analyse the E-business environment
- To generate and evaluate ideas for new business ventures
- To develop an appropriate E-Business model while meeting web presence goals

COURSE LEARNING OUTCOMES (COs)
On successful completion of the course, students will be able to:

COs	DESCRIPTION	CL
CO1	Highlight and identify the technological changes in e-business	K1
CO2	Determine the practices and examine the web-based technology used in e-business	K2
CO3	Appraise and analyse the digital business environment	K3
CO4	Discover new e-business ideas and validate new e-business ventures	K4
CO5	Simulate an e-business model to meet the web presence goals	K5
CL – Cognitive Level **K1 – Remember | K2 – Understand | K3 – Apply | K4 – Analyse | K5 – Evaluate**			

UNIT	CONTENT	CL	Hrs	CO
1	**Introduction to E-Business** 1.1 Meaning, Significance, Advantages and Challenges in E-Commerce 1.2 E-Commerce Models – B2B, B2C, C2B and C2C 1.3 E-Commerce in India (Internet, World Wide Web, Internet Architectures, Internet Applications, Web Based Tools for Electronic Commerce)	K1 − K4 K2 − K5 K1 − K3	10	CO1-5

UNIT	CONTENT	CL	Hrs	CO
2	**E-Business Infrastructure**		10	CO1-5
	2.1 Business Applications on Internet, Intranet and Extranet	K1 − K4		
	2.2 Electronic Data Interchange - Components and Communication process	K2 – K3		
	2.3 E-HRM – Concept, Importance and Challenges in E-HRM	K1 − K4		
	2.4 Impact of E-HRM practices in Organizational Performance	K4 − K5		
3	**E-Business Payment and Security**		15	CO1-5
	3.1 Electronic Payment System – Meaning, Characteristics and Advantages	K1 − K2		
	3.2 Types of Electronic Payment Systems	K3 − K5		
	3.3 Issues in EPS			
	3.4 Internet Security Threats to e-Business – an Overview	K2 − K4 K4 − K5		
	3.4.1 Cryptography, Security, Encryption, Public Key and Private Key Cryptography, Digital Signatures, Digital Certificates	K1 − K3 K1 − K3		
	3.4.2 Security Protocols, Public Networks-HTTPS, SSL, Firewall Public Key Infrastructure (PKI) for Security, Prominent Cryptographic Applications			
4	**E-Marketing**		10	CO1-5
	4.1 Consumer Oriented e-Business – e-Tailing and Models including G2B	K2 − K4		
	4.2 Marketing on Web – Advertising, Marketing, Online Services and Web Auctions,Virtual Communities and Web Portals	K3 − K5		
	4.3 E-Governance - EDI on the Internet, Delivery Management System	K1 – K2		
	4.4 Social Media Marketing – Tools, Advantages and Disadvantages	K3 – K5		
5	**Emerging trends and Issues in e-Business**		7	CO1-5
	5.1 Legal, Ethical and Privacy Issues – Need for Protection and Methodology	K3 – K4		
	5.2 Online Consumer Protection-Rights	K1 – K2		
	5.3 Information Technology Act – Emerging Trends	K1 – K5		
	5.4 Doing Business in Metaverse	K1 – K3		

BOOKS FOR STUDY

Harvey M.Deitel, Paul J.Deitel, Kate Steinbuhler, E-*business and e-commerce for managers,* Pearson, 2011.
Efraim Turban, Jae K. Lee, David King, Ting Peng Liang, Deborrah Turban, *Electronic Commerce –A managerial perspective,* Pearson Education Asia, 2010

BOOKS FOR REFERNCE

Parag Kulkarni, Sunita Jahirabadkao, Pradeep Chande, *e business*, Oxford University Press, 2012
Gary P. Schneider, Electronic commerce, Thomson course technology, Fourth annual edition, 2007
Bharat Bhasker, Electronic Commerce – Frame work technologies and Applications, 3rd Edition. Tata McGrawHill Publications, 2009
Kamlesh K.Bajaj and Debjani Nag, Ecommerce- the cutting edge of Business, Tata McGrawHill Publications, 7th reprint, 2009.

WEB RESOURCES

https://www.ici.net.au/blog/e-business-management-what-you-need-to-know
https://iveybusinessjournal.com/publication/the-strategic-management-process-in-ebusiness/
https://www.dailypioneer.com/2018/avenues/managing-e-commerce

JOURNALS

International Journal of Internet and Enterprise management
International Journal of Enterprise Network Management
International Journal of Enterprise Information System
Journal of Enterprise Information 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	K1 (4)	2 X 2 = 4	2 K1 question	2 K1 question
B	K2 (6)	3 X 2 = 6	3 K2 question	3 K2 question
C	K3 (10)	1 X 10 = 10	1 K3 question	2 K3 question
D	K4 (10)	1 X 10 = 10	1 K4 question	2 K4 question
E	K5 (20)	1 X 20 = 20	1 K5 question	2 K5 question
	Total	50	8	11

Other Components: Total Marks: 50
Assignment, seminar, quiz, open book test, group discussion
Two to three components will be prescribed

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 (10)	5 X 2 = 10	5 K1 question	5 K1 question
B	K2 (10)	5 X 2 = 10	5 K2 question	5 K2 question
C	K3 (20)	2 X 10 = 20	2 K3 question	3 K3 question
D	K4 (20)	2 X 10 = 20	2 K4 question	3 K4 question
E	K5 (40)	2 X 20 = 40	2 K5 question	4 K5 question
	Total	100	16	20

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

Semester	Subject Code: 23CM/MC/EM53												
	Course Title: E-Enterprise 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	2	2	3	3	2	1	3	3	3	2	3
CO 2	3	3	3	2	2	3	2	1	2	1	2	2	1
CO 3	3	3	3	2	2	2	2	1	2	2	2	2	2
CO 4	3	3	2	2	3	3	2	1	2	2	3	2	2
CO 5	3	2	2	2	2	3	2	1	2	1	2	2	2

High Correlation: 3   Moderate Correlation: 2   Low Correlation: 1

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086

B. Com. (GENERAL) DEGREE PROGRAMME SYLLABUS

(Effective from the academic year 2023– 2024)

BUSINESS COMMUNICATION

CODE: 23CM/MC/BC 53

CREDITS: 3
L T P : 3 1 0
TOTAL TEACHING HOURS: 52

OBJECTIVES OF THE COURSE
- To help students to understand the importance of communication in business
- To apply the skills of effective letter writing
- To analyse the importance of AIDAS in business communication
- To evaluate the role of technology in making communication effective
- To prepare a personal resume and to draft job application letters and other relevant business letters

COURSE LEARNING OUTCOMES (COs)
On successful completion of the course, students will be able to:

COs	DESCRIPTION	CL
CO1	Highlight the importance of communication in business	K1, K2
CO2	Apply the AIDAS principle for effective business communication	K3
CO3	Illustrate the skills of written communication	K4
CO4	Comment and report on different business scenario using technological aids	K5
CO5	Draft a job application and write a resume	K5
CL – Cognitive Level **K1 – Remember | K2 – Understand | K3 – Apply | K4 – Analyse | K5 – Evaluate**		

UNIT	CONTENT	CL	HRS	CO
1	**Introduction** 1.1 Nature, Process and Importance of Communication 1.2 Types of Communication 1.3 Barriers to Communication	K1 − K2 K1 − K4 K2 − K5	10	CO1-5

2	**Business Correspondence**		12	CO1-5
	2.1 Need and Importance of Business Correspondence			
	2.2 Business Letters – Planning and Layout	K1 − K4		
	2.3 Types of Business Correspondence			
	2.3.1 Quotation-Inviting Quotations, sending Quotations	K1 – K3		
	2.3.2 Sales letters, Claim inviting Adjustment	K4 − K5 K2 − K5		
	2.4 Official Legal Communication			
	2.4.1 Memorandum - Office Memorandum.	K1 − K3 K1 − K3		
	2.4.2 Notices, Agenda, Minutes	K4 − K5		
	2.5 Job Application Letter, Preparing a Resume			
3	**Business Report Writing**		12	CO1-5
	3.1 Importance and Need for Report-Writing			
	3.2 Format of a Report-Guidelines in the preparation of a report	K1 − K2 K2 − K5		
	3.3 Process of writing a Report			
	3.4 Importance of including Visual Charts in writing Reports	K4 – K5 K4 – K5		
	3.5 Types of Reports	K4 – K5		
4	**Business Language and Presentation**		10	CO1-5
	4.1 Importance of Business Language			
	4.2 Oral presentation-Importance, Characteristics	K2 − K4		
	4.3 Presentation – Criteria for effective presentation, Visual Aids	K2 − K4 K2 – K4		
5	**Business Communication and Technology**		8	CO1-5
	5.1 Importance of e-Communication			
	5.2 Role, Effects and Advantage of Technology in Business Communication	K3 – K5		
	5.3 Types of technology in Business Communication - E-mail – etiquettes, Instant Messaging, video conferencing, VOIP, Use of AI in Business Communication	K2– K5 K2 – K5		

BOOKS FOR STUDY

Rajendra Pal and Korlahalli.J.S *Business Communication,* Sultan Chand &Sons, 8th edition,2021

M. K. Sehgal, Vandana Khetarpal *Business Communication,* Excel Books; 2nd edition, 2013

BOOKS FOR REFERENCE

Harvard Business School Press Harvard Business School, *Business Communication,* Publishing Harvard Business Press,2012

Bovee,C/Thill, J/Schatzman, *Business Communication Today,* 12th edition Pearson Education,2014

Sharma, R. C/Mohan*, Business Correspondence & Report Writing,* 4th edition TMH, 2010

Kathryn Rentz and Paula,*Business Communication*,Mcgrawll Publication,2010

WEB RESOURCES
www.pixelmattic.com
www.business communication.org

JOURNALS
International Journal of Business Communication
ABC:International Journal of Business Communication-SCImago

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	K1 (4)	2 X 2 = 4	2 K1 question	2 K1 question
B	K2 (6)	3 X 2 = 6	3 K2 question	3 K2 question
C	K3 (10)	1 X 10 = 10	1 K3 question	2 K3 question
D	K4 (10)	1 X 10 = 10	1 K4 question	2 K4 question
E	K5 (20)	1 X 20 = 20	1 K5 question	2 K5 question
	Total	50	8	11

Other Components: Total Marks: 50
Assignment, seminar, quiz, open book test, group discussion
Two to three components will be prescribed

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 (10)	5 X 2 = 10	5 K1 question	5 K1 question
B	K2 (10)	5 X 2 = 10	5 K2 question	5 K2 question
C	K3 (20)	2 X 10 = 20	2 K3 question	3 K3 question
D	K4 (20)	2 X 10 = 20	2 K4 question	3 K4 question
E	K5 (40)	2 X 20 = 40	2 K5 question	4 K5 question
	Total	100	16	20

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

Semester	Subject Code: 23CM/MC/BC53												
	Course Title: Business Communication												
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	2	2	3	3	1	3	2
CO 2	3	3	3	3	3	3	2	2	3	3	1	3	2
CO 3	3	3	3	3	3	3	2	2	3	3	1	3	2
CO 4	3	3	3	3	3	3	2	2	3	3	1	3	2
CO 5	3	3	3	3	3	3	2	2	3	3	1	3	2

High Correlation: 3   Moderate Correlation: 2   Low Correlation: 1

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086

Interdisciplinary Core Course Offered by the Department of Commerce (Accounting and Finance and Commerce General) to B. Com(General) and Accounting and Finance Degree Programmes

SYLLABUS
(Effective from the academic year 2023-2024)

SOCIAL FINANCE AND IMPACT INVESTING

CODE:23ID/IC/SI55

CREDITS:5
L T P:5 1 0
TOTAL TEACHING HOURS:78

OBJECTIVES OF THE COURSE
- To provide students with a conceptual foundation for social finance
- To enable students to understand the theoretical concepts of impact investing
- To acquaint students with the policies and actions that affect social performance and investor reactions
- To provide an understanding to the students about investment strategies that align with specific social and environmental goals.
- To impart knowledge to the students on the ethical and social responsibility of impact investing practices

COURSE LEARNING OUTCOMES
On successful completion of the course students will be able to

COs	DESCRIPTION	CL
CO1	recall the concepts, theories and drivers related to social enterprise and impact investing.	K1
CO2	understand the importance of social entrepreneurship and impact investing models and strategies and in addressing social and environmental challenges to the sectors.	K2
CO3	apply knowledge of social enterprise to real-world scenarios and evaluate and select appropriate impact investments that align with specific societal, environmental or financial objectives using financial tools and risk management.	K3
CO4	analyze the role of governments, investors, and other actors in supporting social entrepreneurship and impact investing.	K4
CO5	design and develop innovative impact investment products or services and social enterprises that entail new business models or technologies to address unmet social or environmental needs.	K5, K6
CL – Cognitive Level **K1 – Remember | K2 – Understand | K3 – Apply | K4 – Analyse | K5 – Evaluate | K6 – Create**		

UNIT	CONTENT	CL	HRS	CO
1	**Introduction** 1.1 Social Entrepreneur - Meaning, Scope, Importance.	K1-K6	2	1-5
	1.2 Types and characteristics of social entrepreneurs - Difference between business entrepreneur and social entrepreneur.	K1-K2	3	1
	1.3 Social Enterprise - Meaning and Types.	K1-K6	3	1-5
	1.4 6 P's of Social Entrepreneurial Enterprise	K4-K6	2	4-5
2	**Social Finance Investment** 2.1 Social Finance Investment – Meaning and Characteristics	K1-K3	4	1-2
	2.2 OECD, SASB, UNDP, UNEP	K3-K4	4	2-3
	2.3 Elements of social finance - Demand, Supply and Intermediary.	K1-K6	4	1-5
	2.4 Types of Social Finance Investment	K1-K6	5	1-5
3	**Impact Investing** 3.1 Meaning, Difference between Traditional Investing and Impact Investing.	K1-K5	5	1-4
	3.2 Overview of the spectrum of Investment Opportunities from Traditional to Philanthropy	K1-K6	6	1-5
	3.3 Emergence and Driving Forces of Impact Investing.	K1-K6	6	1-5
4	**Impact Investing to the Sectors** 4.1 Microfinance and Development Related Investment	K1-K3	5	1-2
	4.2 Pros and Cons of Impact Investing	K1-K6	6	1-5
	4.3 Large Scale Impact Investing Programmes (Case Study)	K1-K6	6	1-5
5	**Tools for Impact Investment** 5.1 Framework for social and environmental impact investing.	K1-K6	6	1-5
	5.2 Industry standards and principles for impact investing.	K3-K6	5	2-5
	5.3 Measurement and verification tools for impact investing.	K1-K6	6	1-5

BOOKS FOR STUDY

Bugg-Levine, Antony and Emerson, Jed, *Demystifying Impact Investing*, Wiley, 2011
Rodin, Judith, *The Power of Impact Investing*, Wharton Digital Press, 2015
Balkin, Jeremy, *Investing with Impact*, Routledge Publications, 2015

BOOKS FOR REFERENCE

Clark, C., Emerson J. and Thornley, *The Impact Investor: Lessons in Leadership and Strategy for Collaborative Capitalism*, Jossey-Bass Publications, 2015

Kelly, Majorie, *The Divine Right of Capital: Dethroning the Corporate Aristocracy*, Berrett Koehler Publishers, 2015

Shiller, R., *Finance and the Good Society*, Princeton University Press, 2012

Tan, Kim and Griffiths, Brian, *Social Impact Investing*, Anchor, 2016

JOURNALS

Journal of Sustainable Finance and Investment

Journal of Social Innovations

WEB RESOURCES

www.alliancemagazine.org

www.cgap.org

www.responsibleresearch.com

PATTERN OF ASSESSMENT

Continuous Assessment: **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(4)	2X2=4	2 K1 Questions	2 K1 Questions
B	K2(6)	3X2=6	3 K2 Questions	3 K2 Questions
C	K3(10)	1X10=10	1 K3 Questions	2 K3 Questions
D	K4 (10)	1X 10 = 10	1 K4 Questions	2 K4 Questions
E	K5(20)	1 X20=20	1 K5 Questions	2 K5 Questions
	Total	**50**	**8**	**11**

Other Components: Total Marks: 50

Assignment, seminar, quiz, open book test, group discussion, Video Making
Two to three components will be prescribed

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(10)	5X2=10	5K1 Questions	5K1 Questions
B	K2(10)	5X2=10	5 K2 Questions	5K2 Questions
C	K3(20)	2X10=20	2 K3 Questions	3 K3 Questions
D	K4 (20)	2X 10 = 20	2 K4 Questions	3 K4 Questions
E	K5(40)	2 X20=40	2 K5 Questions	4K5 Questions
	Total	**100**	**16**	**20**

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

Semester	Subject Code: 23ID/IC/SI55												
	Course Title: Social Finance and Impact Investing												
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	2	3	3	3	3
CO 2	3	3	2	3	3	3	3	1	2	3	3	3	3
CO 3	3	3	2	3	3	3	3	1	2	3	3	3	3
CO 4	3	3	2	3	3	3	3	1	2	3	3	3	3
CO 5	3	3	2	3	3	3	3	1	2	3	3	3	3

High Correlation: 3   Moderate Correlation: 2   Low Correlation: 1

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086

B. Com. (GENERAL) DEGREE PROGRAMME

SYLLABUS
(Effective from the academic year 2023– 2024)

CORPORATE ACCOUNTING

CODE: 23CM/MC/CA64   **CREDITS: 4**
                                                       L T P : 4 1 0
                                        TOTAL TEACHING HOURS: 65

OBJECTIVES OF THE COURSE
- To provide conceptual knowledge of basic accounting principles and accounting standards in the preparation of financial statements of a company
- To acquaint the students with the provisions of Companies Act and its latest amendments.
- To enable the students to acquire the skills to interpret and analyse the cash position of the Company
- To familiarise the techniques to be followed in case of internal and external reconstruction.
- To facilitate the preparation of financial statements related to decision making for a company.

COURSE LEARNING OUTCOMES (COs)
On successful completion of the course, students will be able to:

COs	DESCRIPTION	CL
CO1	Identify the basic Accounting Principles and Accounting Standards in the preparation of Financial Statements	K1
CO2	Understand the concept of reconstruction of a company and valuation of shares & Goodwill	K2
CO3	Apply the relevant accounting principles in the preparation of financial statements and Cash flow statements	K3
CO4	Acquire the skills to interpret and analyse the financial position of the Company	K4
CO5	Prepare various financial statements related to a company for decision making.	K5
CL – Cognitive Level **K1 – Remember | K2 – Understand | K3 – Apply | K4 – Analyse | K5 – Evaluate**		

UNIT	CONTENT	CL	Hrs	CO
1	**Financial Reporting** 1.1 Disclosure in Annual Accounts – Notes forming part of Financial Statements 1.2 Computation of Managerial Remuneration – Provisions pertaining to Managerial Remuneration 1.3 Preparation of Profit and Loss Account and Balance Sheet of Corporate entities	K1 − K2 K2 − K5 K2 − K5	13	CO1-5
2	**Preparation of Cash Flow Statements** 2.1 Operating activities, investing activities and financing activities 2.2 Preparation of Cash Flow Statements as per AS-3, ICAI	K1 − K4 K1 – K5	15	CO1-5
3	**3.1 Acquisition of Business** 3.1.1 When new set of books are opened 3.1.2 When same setoff books are continued **3.2 Profit Prior to Incorporation** 3.2.1 Ascertainment of pre and post incorporation profit 3.2.2 Statement of Profit and Loss	K1 – K4 K1 – K4	12	
4	**Valuation of Goodwill and Shares** 4.1 Meaning, Need and Factors to be considered for Valuing Goodwill and Shares 4.2 Methods of Valuation of Goodwill – Average Profits, Weighted Average Profits, Super Profits, Capitalisation of Super Profits, Annuity Method - with adjustments 4.3 Methods of Valuation of Shares – Intrinsic Value, Yield Value and Fair Value	K1 − K2 K1 − K4 K1 − K5	12	CO1-5
5	**Internal Reconstruction including Alteration of Share Capital** 5.1 Alteration of Share Capital – Types – Accounting Procedure 5.2 Internal Reconstruction – Types and Legal Provisions 5.3 Accounting Entries and Preparation of Balance Sheet after Internal Reconstruction	K1 − K4 K1 − K2 K1 − K5	13	CO1-5

BOOKS FOR STUDY

Gupta R.L and Gupta V.K., *Introduction to Corporate Accounting,* S Chand, 2016
Reddy, T.S and A. Murthy*., Corporate Accounting,* Margham, 2017

BOOKS FOR REFERENCE

Jain S. P and Narang K. L., *Advanced Accountancy (Vol- II)*, Kalyani,2016
M. Hanif and Mukherjee A., *Corporate Accounting, 2nd Edition,* TMH,2017
Bhushan Kumar Goyal, *Taxman's Corporate Accounting*,6th Edition ,2019
Goyal V.K., *Corporate Accounting,* 2018

WEB RESOURCES
www.icai.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	K1 (4)	2 X 2 = 4	2 K1 question	2 K1 question (Theory)
B	K2 (6)	3 X 2 = 6	3 K2 question	3 K2 question (Problems)
C	K3 (10)	1 X 10 = 10	1 K3 question	2 K3 question (Problems)
D	K4 (10)	1 X 10 = 10	1 K4 question	2 K4 question (Problems)
E	K5 (20)	1 X 20 = 20	1 K5 question	2 K5 question (Problems)
	Total	50	8	11

Other Components: Total Marks: 50
Assignment, seminar, quiz, open book test, group discussion
Two to three components will be prescribed

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 (10)	5 X 2 = 10	5 K1 question	5 K1 question (Theory)
B	K2 (10)	5 X 2 = 10	5 K2 question	5 K2 question (Problems)
C	K3 (20)	2 X 10 = 20	2 K3 question	3 K3 question (Problems)
D	K4 (20)	2 X 10 = 20	2 K4 question	3 K4 question (Problems)
E	K5 (40)	2 X 20 = 40	2 K5 question	4 K5 question (Problems)
	Total	100	16	20

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

Semester	Subject Code: 23CM/MC/CA64												
	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	2	2	1	1	1	1	3	2	3	1	2
CO 2	2	3	2	2	1	1	1	1	3	2	3	1	2
CO 3	2	3	2	2	1	1	1	1	3	2	3	1	2
CO 4	2	3	2	2	1	1	1	1	3	2	3	1	2
CO 5	2	3	2	2	1	1	1	1	3	2	3	1	2

High Correlation: 3   Moderate Correlation: 2   Low Correlation: 1

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086
B. Com. (GENERAL) DEGREE PROGRAMME

SYLLABUS
(Effective from the academic year 2023–2024)

SUPPLY CHAIN AND LOGISTICS MANAGEMENT

CODE: 23CM/MC/SM63

CREDITS: 3
L T P: 3 1 0
TOTAL TEACHING HOURS: 52

OBJECTIVES OF THE COURSE
- To familiarise students about supply chain management concepts, principles, and terminologies.
- To familiarise students with the recent trends in Logistics
- To assist students on how to integrate various components of the supply chain, including transportation, distribution, inventory management and information technology.
- To know the role and challenges of retail logistics
- To provide insights to students on managing supply chain in a global context

COURSE LEARNING OUTCOMES

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

COs	DESCRIPTION	CL
CO1	Recognize the fundamental concepts of supply chain and logistics management	K1
CO2	Explain the significance of the transport and distribution in achieving business objectives	K2
CO3	Identify supply chain practices in business and relate to the recent developments	K3
CO4	Analyze the supply chain processes at a global level	K4
CO5	Evaluate the different Logistics Service providers	K5
CL – Cognitive Level **K1 – Remember	K2 – Understand	K3 – Apply	K4 – Analyse	K5 – Evaluate**		

UNIT	CONTENT	CL	HRS	CO
1	**Introduction to Supply Chain Management**		10	CO1-5
	1.1 Supply Chain Management – Meaning, Objectives, Functions of SCM	K1 - K4		
	1.2 Participants of Supply Chain Management	K1- K5		
	1.3 Channel Management – Meaning and Functions	K1 - K5		
	1.4 Role of Logistics in SCM, Logistics as an integral part of Supply Chain Management	K1 - K5		

2	**Introduction to Logistics Management**		12	CO1-5
	2.1 Logistics – Meaning, concepts and elements	K1 - K5		
	2.2 Logistical Performance Cycle - Inbound logistics, In-process logistics, Outbound logistics	K1– K5		
	2.3 Logistical Competency, Integrated logistics and Green logistics	K1– K3		
	2.4 Customer Service - as a Key element of Logistics – Meaning, Elements and Levels of Customer Service	K1– K5		
3	**Transport and Distribution**		12	CO1-5
	3.1 Role of Transportation in Supply Chain- Factors affecting Transportation	K1 - K5		
	3.1.1 Modes of Transportation – Railways, Roadways, Airways, Waterways, Pipelines and Ropeways			
	3.2 Role of Distribution in Supply Chain- Factors influencing Distribution Network	K1 - K5		
	3.3 Warehousing – Principles, Factors affecting warehousing and types	K1 - K5		
	3.4 Packaging – Functions and Benefits of Packaging, Design consideration in Packaging and types of Packaging material	K1 - K5		
	3.5 Material Handling in SCM – Meaning, Objectives, Principles and Systems of Material Handling	K1 – K5		
4	**Inventory Management and Information Technology in Supply Chain Management**		8	CO1-5
	4.1 Inventory Management – Meaning, Objectives, Techniques of Inventory Management	K1-K4		
	4.2 Role of IT in Supply Chain Management – Introduction, Objectives, Logistical Information System – Principles of LIS and Types of LIS, Infrastructural requirements	K1-K5		
5	**Recent Trends in Logistics and Supply Chain Management**		10	CO1-5
	5.1 Global Supply Chain – Issues and Challenges	K1-K3		
	5.2 Logistics Trends - Modern Logistics Infrastructure – Golden Quadrilateral, Logistics Parks, Deep water Ports, Dedicated Freight Corridor, Inland Container Depots/Container Freight Stations, Maritime Logistics, Double Stack Containers/Unit trains	K1-K5		
	5.3 Logistics Outsourcing – Meaning, Objectives, Benefits/Drawbacks of Outsourcing, Third party Logistics Provider, Fourth party Logistics Provider, Selection of Logistics Service Provider	K1-K5		

BOOKS FOR STUDY

Sunil Chopra, Peter Meindl, *Supply Chain Management* ,Pearson Education, India.Donald J. Bowerson, *Logistic and Supply Chain Management*, Prentice Hall of India

BOOKS FOR REFERENCE

Gwynne Richards *Warehouse Management: A Complete Guide to Improve Efficiency and Minimizing Cost in the Modern Warehouse.* The Chartered Institute of Logistics and Transport, Kegan page limited. 2014

Burt, Dobbler, Starling, *World Class Supply Management*, TMH

WEB RESOURCES

https://sjce.ac.in/wp-content/uploads/2021/10/jnu-Supply-Chain-Management.pdf

https://www.tutorialspoint.com/supply_chain_management/supply_chain_management_tutorial.pdf

JOURNALS

Supply Chain Management – An International Journal

Logistics and Supply Chain 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
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	Total	50	8	11

Other Components: Total Marks: 50

Assignment, seminar, quiz, open book test, group discussion

Two to three components will be prescribed

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 (10)	5 X 2 = 10	5 K1 question	5 K1 question
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D	K4 (20)	2 X 10 = 20	2 K4 question	3 K4 question
E	K5 (40)	2 X 20 = 40	2 K5 question	4 K5 question
	Total	100	16	20

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

Semester	Subject Code: 23CM/MC/SM63												
	Course Title: Supply Chain and Logistics 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	2	1	3	2	2	1	3	2	1	1	2
CO 2	3	2	1	1	2	2	3	1	2	2	2	2	2
CO 3	3	3	2	2	2	3	3	1	2	3	2	2	3
CO 4	2	2	2	2	2	2	3	1	2	3	3	2	3
CO 5	2	2	1	1	3	3	1	1	2	3	2	3	3

High Correlation: 3   Moderate Correlation: 2   Low Correlation: 1

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086

B. Com. (GENERAL) DEGREE PROGRAMME

SYLLABUS
(Effective from the academic year 2023– 2024)

ENTREPRENEURIAL DEVELOPMENT

CODE: 23CM/MC/ED 64

CREDITS: 4
L T P : 4 1 0
TOTAL TEACHING HOURS: 65

OBJECTIVES OF THE COURSE
- To provide comprehensive knowledge on the various aspects related to entrepreneurial development
- To familiarise the students with a conceptual and practical foundation for entrepreneurial practice
- To acquaint the students with the sources of entrepreneurial finance.
- To encourage students to venture into entrepreneurship
- To facilitate and assist the students in setting up of a business venture of their own.

COURSE LEARNING OUTCOMES (COs)
On successful completion of the course, students will be able to:

COs	DESCRIPTION	CL
CO1	Highlight the need and significance of entrepreneurship.	K1
CO2	Explain the importance of marketing and management in new business ventures	K2
CO3	Probe the possibility for raising funds for a new start-up business and formulate a business plan accordingly	K3
CO4	Analyse the business environment in order to identify business opportunities	K4
CO5	Evaluate a business idea and explore the possibility of setting up a new business	K5
CL – Cognitive Level **K1 – Remember	K2 – Understand	K3 – Apply	K4 – Analyse	K5 – Evaluate**		

UNIT	CONTENT	CL	HRS	CO
1	**Introduction**		15	CO1-5
	1.1 Entrepreneurship, Entrepreneur and Enterprise - Meaning, Definition, Characteristics and Qualities for an Ideal Entrepreneur	K1 − K3		
	1.2 Functions and Types of Entrepreneur - Social Entrepreneur, Rural Entrepreneur, Self-help Group, E-entrepreneur, etc.	K2 − K5		
	1.2.1 Women Entrepreneurs – Role and Challenges			
	1.3 Role of Entrepreneurship in Economic Development	K1 – K3		
	1.3.1 Factors contributing to the growth of entrepreneurial development - Internal and External environment - Psychological, Economic and Non - economic, Social, Cultural, Political, Legal	K3 − K5 K3 − K5		
2	**Business Idea generation and selection**		15	CO1-5
	2.1 Opportunity Identification and Selection	K1 − K5		
	2.2 Idea Generation and Screening of Business Idea	K2 − K5		
	2.2.1 Sources of Business Idea – Internal and External	K3 − K5		
	2.2.2 Evaluation of Business Idea	K3 − K5		
	2.2.3 Selection of Business Idea	K1 − K5		
	2.2.4 Environmental Analysis - Scanning, SWOT Analysis.	K1 − K5		
3	**Project Proposal**		15	CO1-5
	3.1 Project Identification and Classification	K1 − K3		
	3.1.1 Project – Meaning and Types	K2 − K5		
	3.1.2 Internal and External Constraints in Identifying Project	K1 – K3		
	3.1.3 Project Life Cycle	K1 - K5		
	3.2 Project Formulation			
	3.2.1 Meaning and Stages in Project Formulation	K3 − K5		
	3.2.2 Need and Significance of Project Formulation	K3 − K5		
	3.2.3 Elements of Project Formulation	K3 − K5		
	3.2.4 Project Feasibility Report – Planning commission guidelines			
4	**Preparation of a Business Plan**		10	CO1-5
	4.1 Business Plan – Meaning, Contents and Significance of Business Plan	K1 – K3		
	4.2 Business Plan – Process and Advantages	K3 – K5		
	4.3 Preparing Business plan/Model Project Report for Starting a New Venture	K3 – K5		

UNIT	CONTENT	CL	HRS	CO
5	**Entrepreneurial Finance**		10	CO1-5
	5.1 Financial Planning – Meaning and Need	K1 − K5		
	5.2 Sources of finance – Internal and External	K2 − K5		
	5.3 Start-up finance - Venture Capital	K2 − K5		
	5.4 Government Assistance through Subsides and Incentives	K3 – K4		

BOOKS FOR STUDY

S.S.Khanka, *Entrepreneurial Development*, S. Chand & Co, New Delhi, 2015
Desai, V. *Dynamics of Entrepreneurship Development and Management*, New Delhi:
Himalaya Publishers, 2015

BOOKS FOR REFERENCES

Jayashree Suresh, *Entrepreneurial Development*, Margham Publications, New Delhi, 2015
C.B. Gupta & N. P. Srinivasan, *Entrepreneurial Development*, Sultan Chand & Sons, 2016
Poornima, C. Entrepreneurship Development - Small Business Enterprises. New
Delhi: Pearson, (2011).
Robert D. H.& Peters, M.P. Entrepreneurship. New Delhi: Tata McGraw Hill, 2013
Gopalakrishnan, P. Textbook of Project Management. New Delhi: Macmillan, 2014

WEB RESOURCES

http://www.entrepreneur.com
http://www.businessesforsale.com
http://www.sba.gov
http://joe.sagepub.com/content/19/2.toc

JOURNALS

International Journal of entrepreneurship development and Small business
Journal of entrepreneurship education
Journal of Business venturing
International Journal of Project 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	K1 (4)	2 X 2 = 4	2 K1 question	2 K1 question
B	K2 (6)	3 X 2 = 6	3 K2 question	3 K2 question
C	K3 (10)	1 X 10 = 10	1 K3 question	2 K3 question
D	K4 (10)	1 X 10 = 10	1 K4 question	2 K4 question
E	K5 (20)	1 X 20 = 20	1 K5 question	2 K5 question
	Total	50	8	11

 Other Components: Total Marks: 50
Assignment, seminar, quiz, open book test, group discussion
Two to three components will be prescribed

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 (10)	5 X 2 = 10	5 K1 question	5 K1 question
B	K2 (10)	5 X 2 = 10	5 K2 question	5 K2 question
C	K3 (20)	2 X 10 = 20	2 K3 question	3 K3 question
D	K4 (20)	2 X 10 = 20	2 K4 question	3 K4 question
E	K5 (40)	2 X 20 = 40	2 K5 question	4 K5 question
	Total	100	16	20

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

Semester	Subject Code: 23CM/MC/ED64												
	Course Title: Entrepreneurial Development												
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	3	3	3	3	3	3	3	3	3
CO 2	3	3	3	2	3	3	3	3	3	3	3	3	3
CO 3	2	3	3	2	3	3	3	3	3	3	3	3	3
CO 4	2	3	3	2	3	3	3	3	3	3	3	3	3
CO 5	2	3	3	2	3	3	3	3	3	3	3	3	3

High Correlation: 3   Moderate Correlation: 2   Low Correlation: 1

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086

B. Com. (GENERAL) DEGREE PROGRAMME

SYLLABUS
(Effective from the academic year 2023– 2024)

AUDITING

CODE: 23CM/MC/AG64   CREDITS: 4
                                            L T P : 4 1 0
                             TOTAL TEACHING HOURS: 65

OBJECTIVES OF THE COURSE:
- To provide an understanding of the principles and techniques of auditing
- To acquaint students with audit process and procedures
- To familiarise with the current legal requirements and professional standards
- To enable the students to verify the financial position of a company
- To expose the e-environment audit initiatives

COURSE LEARNING OUTCOMES (COs)
On successful completion of the course, students will be able

COs	DESCRIPTION	CL
CO1	Outline the role and responsibility of an auditor	K1
CO2	Explain the procedure and techniques of auditing.	K2
CO3	Examine the various audit evidences	K3
CO4	Appraise the audit process and verify the financial position of a company	K4
CO5	Adapt to the e-audit environment of the companies	K5
CL – Cognitive Level **K1 – Remember | K2 – Understand | K3 – Apply | K4 – Analyse | K5 – Evaluate**		

UNIT	CONTENT	CL	HRS	CO
1	**Introduction** 1.1 Auditing - Meaning and Objective 1.1.1 Audit Planning and Internal Control 1.1.2 Internal Check and Internal Audit 1.2 Working Papers and Audit Programmes 1.3 Auditing Standards - ICAI	 K1-K3 K1-K3 K1-K4 K1-K4 K1–K3	10	CO 1-4
2	**Audit Evidence** 2.1 Vouching –Importance and Objectives 2.2 Factors to be considered during Vouching 2.3 Importance of Reconciliation- Bank, Debtors, Creditors, Material and StatutoryDues 2.4 Types of Audit Evidence	 K1-K3 K1-K3 K1-K5 K1-K4	15	CO 1-5
3	**Verification of Assets and Liabilities** 3.1 Verification- Objectives and Importance 3.2 Verification of Assets 3.3 Verification of Liabilities	 K1-K3 K1-K5 K1 –K5	15	CO 1-5

4	**Audit of Limited Companies**		15	CO 1-5
	4.1 Appointment and Removal of an Auditor	K1-K3		
	4.2 Rights, Duties of an Auditor	K1-K5		
	4.3 Liabilities of an Auditor	K1-K5		
5	**Audit Report**		10	CO 1-5
	5.1 Audit Report including New Audit Reporting Requirements	K1-K4		
	5.2 Auditing in an e-Environment- Computer Assisted Auditing Techniques	K1-K5		

BOOKS FOR STUDY

Tandon, B. N. *Handbook of Practical Auditing*. New Delhi: S.Chand, 2018.
Sharma.J.P. *Corporate Governance, Business Ethics and CSR*, New Delhi:
Ane Books Pvt Ltd,2016
Anil Kumar. *Corporate Governance,Theory* and Practice. NewDelhi: Indian Book
House,2012

BOOKS FOR REFERENCE

Anil Kumar. *Corporate Governance, Theory* and Practice. NewDelhi: Indian Book
House,2012
De Paula, F.R.M. *Principles of Auditing: A practical manual for student and practitioners*.
London: E.L.B.S., 2015.
Pagare, Dinakar..*Auditing* New Delhi: Sultan Chand, 2016.
Saxena, R. G *Principles and Practices of Auditing* Himalaya Publishers, Mumbai: 2010.

WEB RESOURCES

www.neoxen.com/neoxen/methodology/docs/intro_auditing_online.pdf
www.academia.edu/7505528/verification_and_valuation
www.e-conomic.co.uk/accountingsystem/glossary/auditors-report
accountlearning.blogspot.in/2012/02/advantages-of-audit-program.html

JOURNALS

International Journal of Auditing
Auditing: A journal of Practice and Theory
Journal of Accounting, Auditing and Finance
Accounting, Auditing and Accountability 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	K1 (4)	2 X 2 = 4	2 K1 question	2 K1 question
B	K2 (6)	3 X 2 = 6	3 K2 question	3 K2 question
C	K3 (10)	1 X 10 = 10	1 K3 question	2 K3 question
D	K4 (10)	1 X 10 = 10	1 K4 question	2 K4 question
E	K5 (20)	1 X 20 = 20	1 K5 question	2 K5 question
	Total	50	8	11

Other Components: Total Marks: 50
Assignment, seminar, quiz, open book test, group discussion
Two to three components will be prescribed

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 (10)	5 X 2 = 10	5 K1 question	5 K1 question
B	K2 (10)	5 X 2 = 10	5 K2 question	5 K2 question
C	K3 (20)	2 X 10 = 20	2 K3 question	3 K3 question
D	K4 (20)	2 X 10 = 20	2 K4 question	3 K4 question
E	K5 (40)	2 X 20 = 40	2 K5 question	4 K5 question
	Total	100	16	20

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

Semester	Subject Code: 23CM/MC/AG64												
	Course Title: Auditing												

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	2	3	3	2	1	3	2	3	2	2
CO 2	3	3	2	2	2	2	1	1	3	2	3	1	2
CO 3	3	2	2	2	1	2	2	1	2	2	2	2	2
CO 4	3	2	2	2	1	2	1	1	3	1	2	2	2
CO 5	2	2	1	2	2	2	2	1	3	2	1	2	2

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 religious 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 - 600 086

B. Com. (GENERAL) DEGREE PROGRAMME

SYLLABUS

(Effective from the academic year 2023 -2024)

ORGANIZATIONAL BEHAVIOR

CODE: 23CM/ME/OB45   **CREDITS : 5**
                                                         L T P : 5 0 0
                                        TOTAL TEACHING HOURS: 65

OBJECTIVES OF THE COURSE
- To enable students to understand the work culture and overcome differences among employees.
- To understand relevance of individual and group behaviour in a work environment
- To examine the importance of various factors such as motivation, perception, attitudes and emotions that influence employee behaviour
- To assess how organizational culture can be aligned with organizational goals
- To resolve conflicts and manage stress

COURSE LEARNING OUTCOMES (COs)

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

COs	DESCRIPTION	CL
CO1	comprehend the different concepts of organizational behaviour	K1
CO2	integrate the motivation theories with the organizational culture	K2
CO3	determine the complexities associated with group behaviours in organizations	K3
CO4	assess the impact of culture on organizational behaviours	K4
CO5	evaluate the organizational change and importance of stress management for a positive work culture	K5
CL – Cognitive Level **K1 – Remember	K2 – Understand	K3 – Apply	K4 – Analyse	K5 – Evaluate**		

UNIT	CONTENT	CL	HRS	CO
1	**Introduction** 1.1 Organizational Behaviour – Definition, Nature and Important Concepts 1.2 Challenges and Opportunities in an Organizational Structure 1.3 Innovation and creative groups 1.4 Strategies for retaining and engaging a diverse workforce – Hofstede's Theory	K1- K2 K2 - K4 K1- K3 K1- K5	15	CO1-5

UNIT	CONTENT	CL	HRS	CO
2	**Individual Traits** 2.1 Personality – Definition, Personality Traits 2.2 Briggs Type Indicator – Five Personality Models 2.3 Perception – Factors of Perception 2.4 Motivation Need and Importance – Theories of Motivation (Adam's Equity theory and Mc Clellands theory of needs) 2.5 Job Design – Job Rotation, Job Enlargement, Job Enrichment, Job Simplification 2.5 Job Characteristics Theory Attitudes – Attitude Formation and tri-component Model	K3 - K4 K1- K5 K3 - K4 K3 - K4 K2 - K3	15	CO1-5
3	**Group Dynamics** 3.1 Meaning, Nature and Types of Groups, Group Norms, Group Cohesiveness 3.2 Leadership Styles – Transformational, Transactional, Charismatic Leadership 3.3 Conflict – Types of Conflict, Conflict Resolution and Management 3.4 Stress Management - Sources of Stress - Individual and Organizational approaches to managing stress	K1-K4 K2 - K3 K1 –K5 K1 - K5	15	CO1-5
4	**Organizational Culture** 4.1 Organizational Culture - Meaning and Characteristics 4.2 Impact of Culture on Organizational Performance 4.3 Functional and Dysfunctional Aspects of Organizational Culture 4.4 Cultural Change and Transformation – Cultural Artefacts 4.5 Culture and Employee Engagement	K1-K3 K3-K5 K1-K4 K3-K4 K3-K4	10	CO1-5
5	**Organizational Change for Development** 5.1 Meaning and Importance of Change for Development - Forces for Change – Sources of resistance to change 5.2 Managing Organizational Change – Lewin's Theory and Kotter's eight step plan for implementing change 5.3 Individual and Group Decision making models	K1-K3 K1-K4 K1-K5	10	CO1-5

BOOKS FOR STUDY

Neharika Vohra Stephen P. Robbins, Timothy A. Judge. *Organizational Behavior, 18e (updated) Paperback* – 31 May 2022 Pearson
Aswathappa, K. *Organizational Behaviour,* New Delhi : Himalaya, 2014

BOOKS FOR REFERENCE

Steven L. McShane, Mary Ann Von Glinow, Himanshu Rai. *Organizational Behaviour | 9th Edition Paperback* – 26 July 2022
L.M Prasad. *Organizational Behaviour,* New Delhi: Sultan Chand, 2014
C.B. Gupta, *A Textbook of Organizational Behaviour,* New Delhi : Sultan Chand, 2014
S.S. Khanka. *Organizational Behaviour (Text and Cases),* New Delhi : Sultan Chand, 2007

WEB RESOURCES

http://onlinelibrary.wiley.com
www.exed.hbs.edu
www.hbr.org

JOURNALS

Journal of Organizational Behaviour
Journal of Occupational Behaviour
Journal of Organizational Culture, Communication and Conflict

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
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Other Components: Total Marks: 50
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Mapping of Course Outcomes (COs)
to Programme Outcomes (POs) and Programme Specific Outcomes (PSOs)

Semester	Subject Code: 23CM/ME/OB45												
	Course Title ORGANIZATIONAL BEHAVIOR												
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	2	1	3	1	2	3	2	2	3	2
CO 2	2	3	3	2	3	3	2	2	3	2	1	2	2
CO 3	3	3	3	3	1	1	2	2	3	3	2	3	2
CO 4	2	3	3	2	2	1	1	2	1	1	1	2	3
CO 5	3	3	3	2	3	1	2	3	2	2	1	2	1

High Correlation: 3   Moderate Correlation: 2   Low Correlation: 1

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086

B. Com. (GENERAL) DEGREE PROGRAMME

SYLLABUS

(Effective from the academic year 2023 – 2024)

ADVERTISING AND MEDIA MANAGEMENT

CODE: 23CM/ME/AM45   **CREDITS: 5**
                                                       L T P: 5 0 0
                                      TOTAL TEACHING HOURS: 65

OBJECTIVES OF THE COURSE
- To acquaint students with creative strategies in advertising
- To educate students on the importance of media advertising
- To assist students to create an Advertisement Copy
- To equip students to select the right media for advertising.
- To impart knowledge on cost effective advertising.

COURSE LEARNING OUTCOMES

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

COs	DESCRIPTION	CL
CO1	identifying the meaning of advertising and its importance in marketing	K1
CO2	understand the role of advertising as a promotional tool	K2
CO3	apply the steps involved in the process of advertising	K3
CO4	analyse the different types of advertising media options and strategies	K4
CO5	create their own advertisement copy	K5
CL – Cognitive Level **K1 – Remember | K2 – Understand | K3 – Apply | K4 – Analyse | K5 – Evaluate**		

UNIT	CONTENT	CL	HRS	CO
1	**Introduction** 1.1 Meaning, Definition and Evolution of Advertising 1.2 Role of Advertising 1.3 Advertising as a Promotional tool 1.4 Economic, Social and Ethical Aspects of Advertising 1.5 Advertising as a Communication Process	K1 K2 K1-K2 K1-K4 K1-K2	10	CO 1-5

UNIT	CONTENT	CL	HRS	CO
2	**Creative Strategy Management** 2.1 Advertisement Copy and Advertisement Designing 2.1.1 Meaning- Preparation and process 2.1.2 Types of Advertisement Copy 2.1.3 Elements of Advertisement Copy and Advertisement Design 2.2 Advertisement Layout 2.2.1 Structure of an Advertisement Layout 2.2.2 Principles of Advertisement Layout	K1-K5 K1-K3 K3-K5 K2-K5 K1-K5 K1-K5	15	CO 1-5

3	**Advertising Campaign Planning**
	   3.1 Marketing Strategy and Situational Analysis
	   3.2 Advertising Plan and Objectives
	   3.3 DAGMAR Approach
	   3.4 Preparation of Campaign- Stages in Campaign
	        Process
		K1-K3
		K1-K3
		K1 –
		K3
		K1- K5
			15	CO 1-5

4	**Advertising Media Strategy**
	   4.1 Role of Media, Types of Media-
	       Indoor, Outdoor, Electronic and
	       Online - Advantages and
	       Disadvantages
	   4.2 Media Planning-Selection and Scheduling
		K3-K4
		
		K3-K5
			15	CO 1-5

5	**Media Management strategies**
	5.1 Media Choice Criteria- Factors affecting Choice of
	     Media
	5.2 Choosing the right Advertising Agency -
	     Role, Types and Functions of
	     Advertisement Agencies, Selection and
	     Co-ordination of Advertising Agency
	5.3 Advertisement Budgeting- Types- Affordable
	     Rate Method, Percentage of Sales Method,
	     Competitive Parity Method and Objective and
	     Task Method
		K1 - K4
		
		K3-K4
		
		K1-K4
			10	CO 1-5

BOOKS FOR STUDY

P. Saravanavel & S. Sumathi, *Advertising and Salesmanship*, Chennai, Margham
Publications,2017.
Belch. *Advertising and Promotion*. New Delhi, Tata McGraw Hill,2017
Kenneth, E. Clow & Donald E. Baack. *Integrated Advertising Promotion &
Marketing Communication*. New Delhi: Prentice Hall, 2015.

BOOKS FOR REFERENCE
Bovee, John.Courtland. L.George, Dovel.P and Wood, Marian Burk. *Advertising Excellence*, New Delhi, Tata McGraw Hill. 1994
Wells. *Advertising Principles and Practice*, New Delhi, Prentice Hall of India, 2016
Christina Spurgeon. *Advertising and New Media*. USA Taylor &Francis,
Appannaiah.H.R and Ramnath, *Advertising and Media Management,* Himalaya Publisher,2016

JOURNAL
Journal of Advertising
Journal of Advertising Research
Journal of Advertising Education

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	K1(4)	2x2=4	2K1 Question	2K1 Question
B	K2(6)	3x2=6	3K2 Question	3K2 Question
C	K3(10)	1x10=10	1K3 Question	2K3 Question
D	K4(10)	1x10=10	1K4 Question	2K4 Question
E	K5(20)	1x20=20	1K5 Question	2K5 Question
	Total	50	8	11

Other Components:Total Marks: 50
Seminars/Quiz/Group discussion/Assignments/Class Presentation

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(10)	5x2=10	5K1 Question	5K1 Question
B	K2(10)	5x2=10	5K2 Question	5K2 Question
C	K3(20)	2x10=20	2K3 Question	3K3 Question
D	K4(20)	2x10=20	2K4 Question	3K4 Question
E	K5(40)	2x20=40	2K5 Question	4K5 Question
	Total	100	16	20

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

Semester	Subject Code: 23CM/ME/AM45												
	Course Title: ADVERTISING AND MEDIA 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	2	2	1	1	2	3	1	1	3	3	1	3	3
CO 2	2	3	1	3	1	3	3	1	3	2	2	3	3
CO 3	1	3	1	1	2	3	2	2	3	2	1	3	3
CO 4	1	2	3	2	2	1	2	2	3	2	1	3	3
CO 5	1	3	3	3	3	3	3	3	3	2	3	3	3

High Correlation: 3   Moderate Correlation: 2   Low Correlation: 1

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086

B. Com. (GENERAL) DEGREE PROGRAMME

SYLLABUS
(Effective from the academic year 2023 – 2024)

RETAIL MANAGEMENT

CODE: 23CM/ME/RM45

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

OBJECTIVES OF THE COURSE
- To acquaint the students with the knowledge of contemporary retail management issues
- To give a clear picture on the concepts of retailing
- To enable the students to understand the functioning of the retail industry
- To comprehend the buyer behaviour in Retail business
- To expose the students to the challenges faced in Retail business

COURSE LEARNING OUTCOMES
On successful completion of the course. the students will be able to

COs	DESCRIPTION	CL
CO1	relate to the concepts of Retail Management in practice	K1
CO2	gain a perspective on challenges of Retail markets	K2
CO3	examine the factors influencing Retail marketing mix and analyse their components	K3
CO4	justify the consumer behaviour and buying process	K4
CO5	evaluate the modern trends in retailing	K5
CL – Cognitive Level **K1 – Remember | K2 – Understand | K3 – Apply | K4 – Analyse | K5 – Evaluate**		

UNIT	CONTENT	CL	HRS	CO
1	**Introduction to Retailing** 1.1 Meaning, Definition of Retailing, Growing Importance of Retail Concept 1.2 Functions of Retailing-Dynamic Nature 1.3 Retail Formats 1.4 Retail Business in India-Influencing Factors, Present Indian Retail Scenario	 K1 – K2 K1-K2 K2-K3 K1- K5	12	CO1-5

UNIT	CONTENT	CL	HRS	CO
2	**Retail Marketing Mix** 2.1 Product-Decisions related to Choice of Goods and Service Delivery 2.2 Pricing-Influencing Factors, Approaches to Pricing 2.3 Supply Channel –Principles and Retail Logistics 2.4 Retail Promotion-Objectives and Promotional Mix	K1-K3 K1-K4 K3-K5 K1-K2	12	CO1-5
3	**Retail Operations** 3.1 Factors Influencing Location of Stores - Atmospherics 3.2 Stores Layout and Visual Merchandising- Stores Designing, Space Planning and Inventory Management 3.3 Merchandise Management- Need, Importance and Process, Retail Strategies	K1 -K2 K1-K5 K1-K5	15	CO1-5
4	**Consumer Behaviour in Retail Business** 4.1 Buying Decision Process and Implication in Retailing 4.2 Customer Shopping Behaviour- Customer Service and Customer Satisfaction 4.3 Customer Relationship – Customer Retention	K2-K5 K1-K3 K1-K3	15	CO1-5
5	**Emerging Trends in Retailing** 5.1 Changing Nature of Retailing 5.2 Organised Retailing, Modern Retailing and E- Tailing 5.3 Challenges faced by Indian Retail Sector- Legal Aspects in Retailing, Social and Ethical Issues in Retailing	K1-K2 K3-K4 K3-K5	11	CO1-5

BOOKS FOR STUDY
Michael Levy and Barton A Weitz, *Retailing Management*, Tata Mc Graw Hill, New Delhi, 2017
David Gilbert, *Retail Marketing* New Delhi, Prentice Hall of India Pvt ltd, 2nd edition, 2007

BOOKS FOR REFERENCE
Chetan Bajaj, *Retail Management*, Oxford Publication
Natarajan, *Retail Marketing*, Margham Publication, Chennai, latest edition
Uniyal and Sinha, *Retail Management*, Oxford Publication
Barry Bermans and Joel Evans, *Retail Management- A Strategic Approach* Prentice Hall,
Edition Tiwari.T.S, *Retail Management*, Himalaya Publishing House

JOURNALS

Journal of Retailing- Elsevier

International Journal of Retailing and Distribution Management International Journal of Retailing Management and Research

The International Review of Retail, Distribution and Consumer Behaviour

WEB RESOURCES

www.managementstudyguide.com/retail-management
www.knowthis.com/retailing
www.yourarticlelibrary.com

PATTERN OF ASSESSMENT

Continuous Assessment: 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(4)	2x2=4	2K1 Question	2K1 Question
B	K2(6)	3x2=6	3K2 Question	3K2 Question
C	K3(10)	1x10=10	1K3 Question	2K3 Question
D	K4(10)	1x10=10	1K4 Question	2K4 Question
E	K5(20)	1x20=20	1K5 Question	2K5 Question
	Total	50	8	11

Other Components: Total Marks: 50

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

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(10)	5x2=10	5K1 Question	5K1 Question
B	K2(10)	5x2=10	5K2 Question	5K2 Question
C	K3(20)	2x10=20	2K3 Question	3K3 Question
D	K4(20)	2x10=20	2K4 Question	3K4 Question
E	K5(40)	2x20=40	2K5 Question	4K5 Question
	Total	100	16	20

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

Semester	Subject Code: 23CM/ME/RM45												
	Course Title: RETAIL 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	2	2	2	2	1	3	2	2	2	2
CO 2	2	3	3	2	2	1	2	2	2	2	2	2	2
CO 3	3	3	3	2	3	3	2	2	2	3	2	2	2
CO 4	3	3	3	2	3	2	3	2	2	2	2	3	2
CO 5	2	2	2	3	3	2	2	2	3	3	3	3	2

High Correlation: 3   Moderate Correlation: 2   Low Correlation: 1

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086

B. Com. (GENERAL) DEGREE PROGRAMME

SYLLABUS
(Effective from the academic year 2023-2024)

SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

CODE: 23CM/ME/SP45   **CREDITS: 5**
                                                          L T P: 5 0 0
                                        TOTAL TEACHING HOURS: 65

OBJECTIVES OF THE COURSE

- To provide conceptual knowledge on investment and securities analysis
- To develop an understanding on wealth maximization and risk minimization using securities and portfolio analysis techniques.
- To provide computational knowledge on investment alternatives that maximize the returns and minimize the risk.
- To familiarize the concept of intrinsic value of a security through fundamental analysis.
- To study the movements and fluctuations through technical charts and patterns.

COURSE LEARNING OUTCOMES

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

COs	DESCRIPTION	CL
CO1	build conceptual knowledge and understanding on investment and securities analysis	K1
CO2	undertake portfolio analysis to determine risk and return for portfolio construction	K2
CO3	study the movements and fluctuation through technical charts and patterns	K3
CO4	apply EIC approaches for investment decisions and portfolio construction	K4
CO5	estimate the value of bonds and equities for investment decisions	K5
CL – Cognitive Level **K1 – Remember | K2 – Understand | K3 – Apply | K4 – Analyse | K5 – Evaluate**		

UNIT	CONTENT	CL	HRS	CO
1	**Introduction**		10	CO1-5
	1.1 Investment – Meaning, Definition and Objectives	K1 – K2		
	1.2 Investment Alternatives	K1 – K4		
	1.3 Difference between Investment, Speculation and Gambling	K1 – K2		
	1.4 Security Analysis and Portfolio Management -Definition and Meaning	K1 - K2		
	1.5 Principles and procedures of Portfolio Management	K1 – K5		
2	**Risk and Return Analysis - Security**		15	CO1-5
	2.1 Risk – Meaning and types	K1 – K5		
	2.2 Return – Meaning and components	K1 – K3		
	2.3 Risk-return Trade off	K1 - K2		
	2.4 Computation of Risk and return of an individual security	K1 – K5		
3	**Portfolio Analysis**		15	CO1-5
	3.1 Computation of Risk and return of Portfolio - Modern Portfolio Theory – Markowitz Model and Single Index Model (SIM), CAPM – Capital Asset Pricing Model	K1-K5		
	3.2 Portfolio Performance Evaluation – Sharpe's Measure, Treynor's Measure and Jensen's Measure	K1-K5		
4	**Equity Valuation and Bond Valuation**		15	CO1-5
	4.1 Equity Valuation Based on Dividend	K1 - K5		
	4.2 Equity Valuation Based on Earnings – Gordon Model, Walter's Model, PE Ratio and ERP (Explicit Resale Price Methods)	K1 – K5		
	4.3 Bond Valuation – Bond Pricing, Yield to Maturity (YTM), Yield to Call (YTC)	K1 – K5		
5	**5.1 Fundamental Analysis**		10	CO1-5
	5.1.1 Economic Analysis – Theory	K1 - K5		
	5.1.2 Industry Analysis – Theory	K1 - K5		
	5.1.3 Company Analysis	K1 – K5		
	5.2 Technical Analysis			
	5.2.1 Basic Assumptions of Technical Analysis	K1 – K3		
	5.2.2Theories, Techniques and Methods of Movement of Stock Prices	K1 – K3		
	5.2.3 Important Charts and Patterns in technical Analysis	K1 – K3		

BOOKS FOR STUDY

Prasanna Chandra, *Investment Analysis and Portfolio Management*, McGraw Hill, 2021
Dr. R.P. Rustagi , *Investment Analysis and Portfolio Management*, Sultan Chand & Sons, 2019
Security Analysis and Portfolio Management – Dr. L. Natarajan, Margham Publications.

BOOKS FOR REFERENCE

V.K. Bhalla, *Investment Management S*. Chand Publications

Punithavathy Pandian ,*Security Analysis and Portfolio Management*, Vikas Publishing House

Subrata Mukherjee, *Security Analysis and Portfolio Management* , Vikas Publishing House

JOURNALS

Security Analysis and Portfolio Management – A Primer (Springer)

Securities Analysis and Portfolio Management using Artificial Neural Networks (SSRN)

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	K1(4)	2x2=4	2K1 Question	2K1 Question
B	K2(6)	3x2=6	3K2 Question	3K2 Question
C	K3(10)	1x10=10	1K3 Question	2K3 Question
D	K4(10)	1x10=10	1K4 Question	2K4 Question
E	K5(20)	1x20=20	1K5 Question	2K5 Question
	Total	50	8	11

Other Components: Total Marks: 50

Seminars/Quiz/Group discussion/Assignments/Class Presentation

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(10)	5x2=10	5K1 Question	5K1 Question
B	K2(10)	5x2=10	5K2 Question	5K2 Question
C	K3(20)	2x10=20	2K3 Question	3K3 Question
D	K4(20)	2x10=20	2K4 Question	3K4 Question
E	K5(40)	2x20=40	2K5 Question	4K5 Question
	Total	100	16	20

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

Semester	Subject Code: 23CM/ME/SP45												
	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	3	2	1	3	2	1	1	3	2	3	1	2
CO 2	3	3	2	1	3	2	2	1	3	2	1	1	2
CO 3	3	3	2	1	3	2	1	1	3	2	1	1	2
CO 4	3	3	2	1	3	2	1	1	3	2	1	1	2
CO 5	3	3	2	1	3	2	1	1	2	2	1	1	2

High Correlation: 3   Moderate Correlation: 2   Low Correlation: 1

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086

B. Com. (GENERAL) DEGREE PROGRAMME

SYLLABUS
(Effective from the academic year 2023-2024)

ADVANCED CORPORATE ACCOUNTING

CODE: 23CM/ME/AA45

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

OBJECTIVES OF THE COURSE
- To expose students to the accounting practices in specific industries
- To provide comprehensive knowledge about corporate accounting concepts
- To acquaint students with the accounting procedures for mergers and acquisitions
- To equip students with the ability to prepare consolidated financial statements
- To provide an understanding of the provisions relating to liquidation of a company

COURSE LEARNING OUTCOMES

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

COs	DESCRIPTION	CL
CO1	Comprehend the accounting procedures for mergers and acquisition	K1
CO2	Prepare the consolidated financial statements of Holding companies	K2
CO3	Solve problems relating to the financial statements of Banking companies	K3
CO4	Categorize and prepare financial statements of Insurance companies	K4
CO5	Summarize accounts pertaining to Liquidation of companies	K5
CL – Cognitive Level **K1 – Remember | K2 – Understand | K3 – Apply | K4 – Analyse | K5 – Evaluate**		

UNIT	CONTENT	CL	HRS	CO
1	**Holding Company Accounts** 1.1 Meaning, Definition of Holding Company and Subsidiary Company 1.2 Preparation of Consolidated Balance Sheet – Calculation of minority interest, revenue profit, capital profit and cost of control or goodwill 1.4 Dividend received and Bonus shares	K1-K2 K3-K5 K3-K5	12	CO1-5
2	**Amalgamation, Absorption and External Reconstruction** 2.1 Meaning and Difference 2.2 Calculation of purchase consideration for amalgamation in the nature of merger and purchase 2.3 Accounting treatment in the books of the purchasing company and vendor company for merger and purchase excluding inter-company holdings	 K1-K2 K1-K4 K1-K5	15	CO1-5
3	**Bank Accounts** 3.1 An overview of special terms in Bank accounting 3.2 Treatment of rebate on bills discounted 3.3 Computation of provision to be made for advances 3.4 Preparation of Profit and Loss account with schedules 3.5 Preparation of Balance Sheet with schedules	 K1-K2 K2-K3 K1-K3 K1-K5 K1-K5	14	CO1-5
4	**Insurance Accounts** 4.1 An overview of special terms in Insurance Accounting 4.2 Accounts of General Insurance 4.3 Accounts of Life Insurance Companies	 K1-K2 K3-K5 K3-K5	14	CO1-5
5	**Liquidation of Companies** 5.1 Meaning of Liquidation or Winding up, Modes of Winding up 5.2 Preparation of Statement of Affairs and Deficiency or Surplus account 5.3 Preparation of Liquidator's Final Statement of accounts	 K1-K2 K2-K5 K2-K5	10	CO1-5

BOOK FOR STUDY

Gupta, R.L., Radhaswamy, M.,*Advanced Accountancy (Vol I, III & IV)*, New Delhi, Sultan Chand and Sons, 2020.

Reddy, T.S., Murthy, A,*Corporate Accounting*, 6th revised edition, Chennai, Margham Publications, 2015

BOOKS FOR REFERENCE

Arulanandam, M.A., Raman, K.A.,*Corporate Accounting*, 6th edition, Mumbai, Himalaya Publishing House, 2001.

Jain, S.P., Narang, K.L., *Advanced Accountancy(Part II)*, 15th edition, New Delhi, Vikas Publishing House, 2016.

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

Joseph T. *Corporate Accounting*, 2nd edition, Tata McGrawhill Publications, 2009

Jain S. P and Narang K. L., *Advanced Accountancy (Vol- II)*, Kalyani,2016

JOURNALS

Advances in Accounting Journal of Finance
Indian Journal of Commerce
Journal of Corporate Accounting and Finance

WEB RESOURCES

www.icai.org
www.emeraldgrouppublishing.com
www.journals.elsevier.com

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	K1 (4)	2 X 2 = 4	2 K1 question	2 K1 question (Theory)
B	K2 (6)	3 X 2 = 6	3 K2 question	3 K2 question (Problems)
C	K3 (10)	1 X 10 = 10	1 K3 question	2 K3 question (Problems)
D	K4 (10)	1 X 10 = 10	1 K4 question	2 K4 question (Problems)
E	K5 (20)	1 X 20 = 20	1 K5 question	2 K5 question (Problems)
	Total	50	8	11

Other Components: Total Marks: 50
Assignment, seminar, quiz, open book test, group discussion
Two to three components will be prescribed

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 (10)	5 X 2 = 10	5 K1 question	5 K1 question (Theory)
B	K2 (10)	5 X 2 = 10	5 K2 question	5 K2 question (Problems)
C	K3 (20)	2 X 10 = 20	2 K3 question	3 K3 question (Problems)
D	K4 (20)	2 X 10 = 20	2 K4 question	3 K4 question (Problems)
E	K5 (40)	2 X 20 = 40	2 K5 question	4 K5 question (Problems)
	Total	100	16	20

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

Semester	Subject Code: 23CM/ME/AA55												
	Course Title: ADVANCED 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	2	2	1	3	2	1	1	3	2	3	2	1
CO 2	3	2	1	1	3	2	1	1	3	1	2	1	1
CO 3	3	3	2	1	2	2	1	1	3	1	2	1	1
CO 4	3	3	2	1	2	1	1	1	3	1	1	1	1
CO 5	3	2	2	2	2	2	1	1	3	1	2	1	1

High Correlation: 3   Moderate Correlation: 2   Low Correlation: 1

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086

B. Com. (GENERAL) DEGREE PROGRAMME

SYLLABUS
(Effective from the academic year 2023-2024)

CONSUMER BEHAVIOUR

CODE:23CM/ME/CB45   **CREDITS:5**

L T P:5 0 0

TOTAL TEACHING HOURS:65

OBJECTIVES OF THE COURSE
- To acquaint the students on the concept of consumer behaviour.
- To expose the students to consumer needs and wants.
- To provide knowledge on factors influencing consumer choice and purchase behaviour.
- To enable students to understand the target market and product positioning.
- To determine consumer preferences and choices.

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

COs	DESCRIPTION	CL
CO1	to acquaint students about their behaviour as a consumer	K1
CO2	to understand the models of consumer decision making process	K2
CO3	to identify the bases of market segmentation, target markets and product positioning	K3
CO4	to analyze the marketing strategies affecting consumer behaviour	K4
CO5	to evaluate the factors that determine consumer behaviour.	K5
CL – Cognitive Level **K1 – Remember | K2 – Understand | K3 – Apply | K4 – Analyse | K5 – Evaluate**		

UNIT	CONTENT	CL	HRS	CO
1	**Introduction to Consumer Behaviour** 1.1 Definition - Meaning, Nature and Types 1.2 Scope and Importance of Consumer Behaviour. 1.3 Buying motives – Rational and Emotional	K1-K2 K1-K2 K1-K3	10	CO1-5
2	**Consumer Decision Making Process** 2.1 Meaning – Consumer Decision Making Process – Levels of Consumer Decision Making 2.2 Perceptions, Learning and Attitudes 2.3 Models of Consumer Decisions: Black Box Model, Learner Model, Economic Model	K1-K5 K1-K4 K3-K5	15	CO1-5

UNIT	CONTENT	CL	HRS	CO
3	**Reference Group Influences** 3.1 Functions of family – Family Life Cycle, family decision making process 3.2 Types of groups – Consumer relevant groups and Reference Groups 3.3 Characteristics and core values of Culture and Sub-Culture	K1-K4 K1-K4 K3-K5	15	CO1-5
4	**Consumer Behaviour Analysis** 4.1 Consumer Learning and Involvement 4.2 Marketing Mix Strategies - Product Strategy – Pricing Strategy – Distribution Strategy – Promotion Strategy 4.3 Consumer Decision Making Process - Problem identification and information processing - Evaluating alternatives and deciding on appropriate solutions	K1-K4 K1-K5 K3-K5	15	CO1-5
5	**Relevance and Approaches of Consumer Research** 5.1 Relevance and approaches of Consumer Research in Marketing 5.2 Market Segmentation – Methods and Criteria 5.3 Target Marketing and Positioning	K1-K3 K4-K5 K4-K5	10	CO1-5

BOOKS FOR STUDY

Schiffman, Kanuk and S.Ramesh Kumar, *Consumer Behaviour*, Pearson, 2015

Loudon and Bitta, *Consumer Behaviour, Concepts and Applications*, TMH, 2017

BOOKS FOR REFERENCE

Bennett and Kassanjian, *Consumer Behaviour*, Prentice Hall of BI publication, India, 2018
Jerome McCarthy E., William D Perreault, *Basic Marketing*, Boston, MA 022116,
Irwin Home Wood, 2004
Suja R. Nair, *Consumer Behaviour(Text and cases)*, Himalaya Publishing House, Mumbai, 2019
Consumer Behaviour and Marketing Strategy, Peter, J.P. and Olson, TMH, Latest Edition.
Consumer Behavior" by David Loudon and Albert Della Bitta, McGraw-Hill Education /Asia; 4th edition
Consumer Behaviour: Text and Cases – by Satish Batra, S. H. H. Kazmi , Excel Books 2018

JOURNALS
Journal of Consumer Behavior
Journal of Consumer Research
Journal of Consumer Behavior Research

WEB RESOURCES
https://iimbx.iimb.ac.in
https://www.clootrack.com

PATTERN OF ASSESSMENT

Continuous Assessment: **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(4)	2x2=4	2K1 Question	2K1 Question
B	K2(6)	3x2=6	3K2 Question	3K2 Question
C	K3(10)	1x10=10	1K3 Question	2K3 Question
D	K4(10)	1x10=10	1K4 Question	2K4 Question
E	K5(20)	1x20=20	1K5 Question	2K5 Question
	Total	50	8	11

Other Components: **Total Marks: 50**

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

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(10)	5x2=10	5K1 Question	5K1 Question
B	K2(10)	5x2=10	5K2 Question	5K2 Question
C	K3(20)	2x10=20	2K3 Question	3K3 Question
D	K4(20)	2x10=20	2K4 Question	3K4 Question
E	K5(40)	2x20=40	2K5 Question	4K5 Question
	Total	100	16	20

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

Semester	Subject Code: 23CM/ME/CB45												
	Course Title: CONSUMER BEHAVIOUR												
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	2	2	3	2	2	3	3
CO 2	3	3	3	2	2	3	3	1	3	3	2	3	3
CO 3	3	2	3	2	2	3	2	1	3	2	2	3	3
CO 4	3	3	3	2	2	3	3	1	3	3	2	3	3
CO 5	3	3	3	2	2	3	3	2	3	3	2	3	3

High Correlation: 3   Moderate Correlation: 2   Low Correlation: 1

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086

B. Com. (GENERAL) DEGREE PROGRAMME

SYLLABUS

(Effective from the academic year 2023–2024)

RURAL MARKETING

CODE: 23CM/ME/RG45

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

OBJECTIVES OF THE COURSE

- ➢ To gain a deep understanding of characteristics, needs and challenges of rural marketing.
- ➢ To equip students with a comprehensive understanding of rural marketing strategies and practices.
- ➢ To familiarize students with digital marketing tools and techniques relevant to rural marketing.
- ➢ To highlight the need for agricultural marketing in relation to consumers and government
- ➢ To encourage students to take the initiative in identifying and capitalizing on rural marketing trends and opportunities.

COURSE LEARNING OUTCOMES

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

COs	Description	CL
CO1	identify and recall the concepts, scope and challenges relating to rural marketing	K1
CO2	describe the nature and concept of agricultural marketing and rural marketing strategies.	K2
CO3	apply the knowledge of rural market dynamics to design marketing strategies for consumer behavior.	K3
CO4	analyze the rural infrastructure, challenges and roles relating to rural marketing.	K4
CO5	design comprehensive rural marketing plans with the help of recent trends.	K5
CL – Cognitive Level **K1 – Remember | K2 – Understand | K3 – Apply | K4 – Analyse | K5 – Evaluate**		

UNIT	CONTENT	CL	HOURS	CO
1	**Introduction** 1.1 Rural Marketing- Concepts, Scope and Significance 1.2 Nature and evolution of Rural Marketing, Rural marketing strategies - 4 P's 1.3 Rural infrastructural facilities-Warehouse, cold storage 1.4 Steps in new product development	 K1-K3 K1-K3 K1-K5 K1-K5	10	CO 1-5
2	**Indian rural marketing and consumer behavior** 2.1 Profile of Indian rural market, Rural vs Urban Market 2.2 Factors influencing rural marketing 2.3 Challenges and opportunities in rural market 2.4 Characteristics of buying behavior - Awareness, Understanding, and consumer purchase decision, Importance of rural marketing communication.	 K1-K4 K1-K5 K1-K5 K1-K5	15	CO1-5
3	**Agricultural marketing - In relation to Consumers** 3.1 Concept , nature and types of agricultural produce 3.2 Nature and types of agricultural marketing 3.3 Marketing channels , Method of sales	 K1-K5 K1-K4 K1-K5	15	CO 1-5
4	**Agricultural marketing - In relation to Government** 4.1 Importance, prospectus and Issues, role of cooperatives and self help groups (SHG) in rural marketing 4.2 Government schemes - Rural development programmes, Entrepreneurship development programmes, Food corporation of India 4.3 Role of agricultural co-operative banks	 K1-K5 K1-K5 K1-K4	15	CO1-5
5	**Recent trends in rural marketing** 5.1 E-marketing - meaning, importance, Impact of E-Marketing on rural consumers. 5.2 Concept of digital village, Role of social media in rural marketing. 5.3 Role of online marketers - Growth and challenges.	 K1-K4 K1-K5 K1-K5	10	CO1-5

BOOKS FOR STUDY

The Rural Marketing, Pradeep Kashyap, Siddarth Raut

Rural Marketing, C.S.G.Krishnamacharyulu

BOOKS FOR REFERENCE

SBPD Publications Rural Marketing - *Gramin Vipran*
Rural marketing concepts and practices by *N.Gopalakrishnan*

JOURNALS

"Agricultural Economics Research Review" - Published by the Indian Society of Agricultural Economics
"Journal of Rural Development" - Published by the National Institute of Rural Development and Panchayati Raj (NIRD&PR)

WEB RESOURCES

https://www.tutorialspoint.com/
https://egyankosh.ac.in/bitstream/

PATTERN OF ASSESSMENT

Continuous Assessment: **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(4)	2x2=4	2K1 Question	2K1 Question
B	K2(6)	3x2=6	3K2 Question	3K2 Question
C	K3(10)	1x10=10	1K3 Question	2K3 Question
D	K4(10)	1x10=10	1K4 Question	2K4 Question
E	K5(20)	1x20=20	1K5 Question	2K5 Question
	Total	50	8	11

Other Components: Total Marks: 50
Seminars/Quiz/Group discussion/Assignments/Class Presentation

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(10)	5x2=10	5K1 Question	5K1 Question
B	K2(10)	5x2=10	5K2 Question	5K2 Question
C	K3(20)	2x10=20	2K3 Question	3K3 Question
D	K4(20)	2x10=20	2K4 Question	3K4 Question
E	K5(40)	2x20=40	2K5 Question	4K5 Question
	Total	100	16	20

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

Semester	Subject Code: 23CM/ME/RG45												
	Course Title: Rural Marketing												
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	2	2	3	1	1	1	3	2	2	2	2
CO 2	3	2	2	2	2	1	2	1	3	2	2	2	2
CO 3	3	3	2	2	3	3	2	1	3	3	2	3	2
CO 4	3	3	3	2	2	3	2	2	3	2	2	2	2
CO 5	3	3	3	2	3	3	2	2	3	3	3	3	3

High Correlation: 3   Moderate Correlation: 2   Low Correlation: 1

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086

B. Com. (GENERAL) DEGREE PROGRAMME

SYLLABUS

(Effective from the academic year 2023-2024)

MARKETING ANALYTICS

CODE: 23CM/ME/MA45

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

OBJECTIVES OF THE COURSE
- To enable students to summarize data using excel sheet and construct pivot table.
- To develop knowledge about pricing models and theories.
- To exposes student on practical knowledge about sales forecasting using excel
- To develop understanding about market segmentation using classification tree and cluster analysis
- To study about forecasting new product sales using bass diffusion model using excel.

COURSE LEARNING OUTCOMES
On successful completion of the course the students will be able to

COs	DESCRIPTION	CL
CO1	tabulate data using excel sheet and construct pivot table and charts	K1
CO2	develop knowledge on pricing models and theories	K2
CO3	apply practical knowledge about sales forecasting using excel	K3
CO4	explain market segmentation using cluster and decision tree analysis	K4
CO5	evaluate New Product Sales and Customer Value	K5, K6
CL – Cognitive Level **K1 – Remember | K2 – Understand | K3 – Apply | K4 – Analyse | K5 – Evaluate | K6 – Create**		

UNIT	CONTENT	CL	HOURS	CO
1	**Introduction – Summarizing Marketing Data using Excel** 1.1 Slicing and Dicing Marketing Date with Pivot table 1.2 Summarizing marketing data using excel charts 1.3 Summarizing marketing data using excel functions	K1 – K4 K1 – K5 K1 – K5	10	CO1 -5
2	**Pricing** 2.1 Price Bundling 2.2 Price skimming and sales 2.3 Non – linear pricing	K1 – K2 K1 – K3 K1 – K5	15	CO1 -5

UNIT	CONTENT	CL	HOURS	CO
3	**Forecasting Sales**		15	CO1-5
	3.1 Ratio to moving average forecasting methods.	K1 – K5		
	3.2 Simple linear regression and correlation	K1 – K5		
	3.3 Multiple regressions to forecast sales	K1 – K5		
4	**Market Segmentation**		10	CO1 -5
	4.1 Cluster Analysis	K1 – K5		
	4.2 Collaborative Filtering	K1 – K5		
	4.3 Using classification trees for segmentation	K1 – K6		
5	**Forecasting New Product Sales and Customer Value**		15	CO1-5
	5.1 Using S curve to forecast sales of a new product	K1 – K4		
	5.2 The Bass diffusion model	K1 – K4		
	5.3 Using the Copernican principle to predict duration of future sales	K1 – K6		
	5.4 Calculating Lifetime customer value – using customer value to value a business	K1 – K6		
	5.5 Customer value, Monte Carlo Simulation, and Marketing Decision	K1 – K5		

BOOKS FOR STUDY

Wayne L. Winston, Wiley - *Marketing Analytics – Data Driven Techniques with MS Excel*
Mike Grigsby - *Marketing Analytics: a practical guide to improving consumer insights using data techniques*, Kogan Page publishers.

BOOKS FOR REFERENCE

Santino Spencer - *Marketing Analytics: 7 easy steps to master marketing metrics, data analysis, consumer insights & forecasting modeling*
Moutusy Maity, Pavankumar Gurazad - *Marketing Analytics for strategic decision making*

WEB RESOURCES :

https://www.superheuristics.com/marketing-analytics-using-excel/

JOURNALS
Journal of Marketing Analytics (Springer)

Applied Marketing Analytics

PATTERN OF ASSESSMENT

Continuous Assessment: **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(4)	2x2=4	2K1 Question	2K1 Question
B	K2(6)	3x2=6	3K2 Question	3K2 Question
C	K3(10)	1x10=10	1K3 Question	2K3 Question
D	K4(10)	1x10=10	1K4 Question	2K4 Question
E	K5(20)	1x20=20	1K5 Question	2K5 Question
	Total	50	8	11

Other Components:Total Marks: 50

Seminars/Quiz/Group discussion/Assignments/Class Presentation

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(10)	5x2=10	5K1 Question	5K1 Question
B	K2(10)	5x2=10	5K2 Question	5K2 Question
C	K3(20)	2x10=20	2K3 Question	3K3 Question
D	K4(20)	2x10=20	2K4 Question	3K4 Question
E	K5(40)	2x20=40	2K5 Question	4K5 Question
	Total	100	16	20

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

Semester	Subject Code: 23CM/ME/MA45												
	Course Title: Marketing Analytics												
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	3	3	1	1	3	2	2	1	1
CO 2	3	3	3	1	3	3	1	1	3	2	1	1	2
CO 3	3	3	3	1	3	3	1	1	3	3	2	1	1
CO 4	3	3	3	2	3	3	1	1	3	2	1	1	2
CO 5	3	3	3	2	3	3	1	1	3	3	2	1	2

High Correlation: 3   Moderate Correlation: 2   Low Correlation: 1

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B. Com. (GENERAL) DEGREE PROGRAMME

SYLLABUS
(Effective from the academic year 2023 -2024)

INDIRECT TAXATION

CODE:23CM/ME/IT45   **CREDITS:4**
L TP:4 1 0
TOTAL TEACHING HOURS:65

OBJECTIVES OF THE COURSE
- To provide a broad conceptual framework for understanding different aspects of indirect taxes
- To give an insight into the complexity of the Taxation System of our country
- To expose students to the significance and constitutional provisions relevant to indirect tax laws
- To familiarize students in Goods and service tax
- To impart the skill of filing of returns under GST

COURSE LEARNING OUTCOMES
On successful completion of the course. the students will be able to

COS	DESCRIPTION	CL
CO1	Compare Tax vs Duty, Direct Tax vs Indirect Tax, explain powers of union/states	K1
CO2	Explain principles of valuation, procedure for assessment and payment of Customs duty	K2
CO3	Interpret the challenges in implementation of GST and ways to overcome them.	K3
CO4	Classify the provisions of customs act, levy and collection	K4
CO5	Assess the Value of GST and understand the periodicity of GST payment including due dates of filling returns	K5
CL – Cognitive Level **K1 – Remember | K2 – Understand | K3 – Apply | K4 – Analyse | K5 – Evaluate**		

UNIT	CONTENT	CL	HRS	CO
1	**Understanding Indirect tax** 1.1 Introduction and origin of GST 1.2 Tax Vs Duty, Direct Tax Vs Indirect Tax 1.3 Powers of Union/States, Types of Indirect Taxes	K1-K2 K1-K4 K1-K4	10	CO1-CO2 CO1-CO4
2	**Customs Duty** 2.1 Factors for Levy of Customs Duty 2.2 Procedure for assessment and payment of Customs Duty 2.3 Types of Customs duty – Warehousing – Drawbacks	 K1-K5 K1-K5 K1-K5	15	CO1-CO5
3	**GST-An Overview** 3.1 Introduction of Goods and Service tax in India, One Nation, One Tax, One Market ideology 3.2 Goods and Service Tax: Concepts, Meaning, Significance, Dual GST, Features and Benefits. 3.3 Structure and types of GST	 K1-K5 K1-K5 K1-K5	15	CO1-CO5
4	**GST Powers and Procedures** 4.1 GST Council – Composition, functions, powers 4.2 GST Network, GST Practitioners – Qualifications and Enrolment Procedures, Registration under GST – procedures and formalities 4.3 E-forms, GSTIN – Amendment and Cancellation of Registration	 K1-K5 K1-K5 K1-K5	12	CO1-CO5
5	**CGST and IGST ACT** 5.1 Supply- Meaning, Classification, Registration, Voluntary and Compulsory, Input Tax Credit Eligibility 5.2 Export and Import of goods and services, Inter State vs. Intra state supply, Place of supply, Role of GSTN in implementation of GST 5.3 Anti Profiteering rules, Doctrine of Unjust Enrichment, Challenges in implementation of GST	 K1-K5 K1-K5 K1-K5	13	CO1-CO5

BOOKS FOR STUDY

Rajat Mohan, Goods & Services Tax, Bharat Law Publications House
Nitya Tax Associates, Basics of GST, Taxmann Dr. H.C. Mehrotra, Prof. V.P. Agarwal Indirect taxes

BOOK FOR REFERENCE

V S Datey, GST & Customs Law, Taxmann Publishers

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	K1(4)	2x2=4	2K1 Question	2K1 Question
B	K2 (6)	3x2=6	3K2 Question	3K2 Question
C	K3(10)	1x10=10	1K3 Question	2K3 Question(one Problem one theory)
D	K4(10)	1x10=10	1K4 Question	2K4 Question(one Problem one theory)
E	K5(20)	1x20=20	1K5 Question	2K5 Question
	Total	50	8	11

Other Components: Total Marks: 50

Seminars/Quiz/Group discussion/Assignments/Class Presentation

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(10)	5x2=10	5K1 Question	5K1 Question
B	K2(10)	5x2=10	5K2 Question	5K2 Question
C	K3(20)	2x10=20	2K3 Question	3K3 Question (Two problem one theory)
D	K4(20)	2x10=20	2K4 Question	3K4 Question (Two problem one theory)
E	K5(40)	2x20=40	2K5 Question	4K5 Question
	Total	100	16	20

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

Semester	Subject Code:23CM/ME/IT45												
	Course Title: INDIRECT 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	2	3	1	1	2	1	2	2	3	1	3	1	3
CO 2	3	3	2	2	2	2	1	2	3	2	3	2	2
CO 3	3	1	1	1	1	2	3	1	2	3	3	3	3
CO 4	2	1	3	1	1	1	1	1	1	1	3	1	2
CO 5	3	3	3	1	1	2	2	2	3	3	1	2	2

High Correlation: 3 Moderate Correlation: 2 Low Correlation: 1

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086

**General Elective Course offered by the Department of Commerce for
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SYLLABUS
(Effective from the academic year 2023 – 2024)

FUNDAMENTALS OF INVESTMENT PLANNING

CODE: 23CM/GE/FI22   **CREDITS: 2**
L T P: 2 0 0
TOTAL TEACHING HOURS: 26

OBJECTIVES OF THE COURSE
- To provide students with an insight into personal finance options and to inculcate the habit of saving
- To enable students to develop skills for analyzing and planning personal investments
- To familiarize the students with different investment avenues.

COURSE LEARNING OUTCOMES (COs)
On successful completion of this course, students will be able to

COs	DESCRIPTION	CL
CO1	recognize the importance of the basics of personal savings and investment planning	K1
CO2	examine the various investment alternatives	K2
CO3	analyze the risks involved in investment	K3
CL – Cognitive Level **K1 – Remember | K2 – Understand | K3 – Apply**		

UNIT	CONTENT	CL	HRS	CO
1	**Introduction to Financial Planning** 1.1 Financial planning – Meaning and Importance 1.2 Investment- Definition, Nature, Factors Influencing Investment. 1.2.1 Financial Planning- Meaning and Importance 1.2.2 The Personal Financial Planning Process, Preparation of Personal Budget 1.3 Personal Financial Statements, tax planning and legal aspects of financial planning 1.4 Investment Media, Principles, Avenues and Modes.	K1 - K3 K1 - K3 K1 - K3 K1 - K3	10	CO1-3
2	**Investment options and operational scenario**. 2.1 Needs and benefits of investing 2.2 Sources of financial information 2.3 Personal Savings & Investment: Investment Criteria- Liquidity, Safety and Profitability, Savings and Instruments of Post Office and Banks, Chit Funds, Investment in Shares, Debentures, Corporate and Government Bonds 2.4 Systematic Investment Planning, National Pension Scheme, Public Provident Fund (Retirement Savings Plans, Pension Plans)	K1 - K3 K1 - K3 K1 - K3 K1 - K3	8	CO1-3
3	**Insurance and Risk Management** 3.1 Analysis of Risk in Investment (Theory) 3.2 Insurance Contract: Life Insurance Contract- Features, Policy, Conditions and General Insurance Plans and Products	K1 - K3 K1 - K3	8	CO1-5

BOOKS FOR STUDY

Madhu Sinha, *"Financial Planning: Theory and Practice"* Tata McGraw-Hill Publishing Company Ltd, New Delhi

Ankit Gala and Khushboo, *"Investment Planning"* Buzzing Stock Publishing house, Mumbai

BOOKS FOR REFERENCE

Dr. P.K. Gupta, *Insurance and Risk Management,* Himalaya Publishing House, Mumbai

Ranganathan and Madhumathi, *Investment Analysis and Portfolio Management*, Pearson, New Delhi

Risk analysis, Insurance and Retirement Planning; Taxmaan; 2017

Information Brouchers of Post Offices, Banks, Mutual Funds, Insurance Companies

JOURNALS

Journal of Financial Planning

Journal of Personal Finance

The Journal of Investing

WEB RESOURCES

www.moneycontrol .com

www.investopedia.com

www.amfiindia.com

www.nationwide.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	K1 (5)	5 X 1 = 5	5 K1 question	5 K1 question (Objective)
B	K2 (10)	5 X 2 = 10	5 K2 question	7 K2 question (Theory)
C	K3 (10)	2 X 5 = 10	2 K3 question	4 K3 question (Theory)
	Total	25	12	16

Other Components   **Total Marks: 25**

Assignments/Objective Test/Quiz/Presentation

No End Semester Examination

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086

**General Elective Course offered by the Department of Commerce for
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SYLLABUS
(Effective from the academic year 2023 -2024)

CUSTOMER CARE AND PROTECTION

CODE: 23CM/GE/CC22   **CREDITS : 2**
L T P : 2 0 0
TOTAL TEACHING HOURS: 26

OBJECTIVES OF THE COURSE
- To sensitize students to the need for customer protection
- To provide an understanding to the students about the legal measures for customer protection in India
- To understand the role of different agencies in establishing product and servicestandards

COURSE LEARNING OUTCOMES (COs)
   On successful completion of this course, students will be able to

COs	DESCRIPTION	CL
CO1	recognize the emerging issues and policies relating to consumer protection	K1
CO2	understand the rights and privileges of a customer	K2
CO3	comprehend the procedures for handling Consumer Disputes	K3
CL – Cognitive Level **K1 – Remember | K2 – Understand | K3 – Apply**		

UNIT	CONTENT	CL	HRS	CO
1	**Conceptual Framework** 1.1 Consumer and Markets 1.1.1 Concept of Consumer, Nature of Market 1.1.2 Concept of Price – Wholesale and Retail, Maximum Retail Price 1.1.3 Labelling and Pricing 1.2 Customer Satisfaction and Dissatisfaction-Factors 1.3 Rights of the Consumers	K1 – K3 K1 – K3 K1 – K3	8	CO1-3
2	**Grievance Redressal Mechanism** 2.1 Types of Complaints-Frivolous Complaints and Vexatious Complaints 2.2 Grounds of Filing a Complaint, Procedure, Relief, Legal and VoluntaryMeasures 2.3 Doctrine of Caveat Emptor, Caveat Emptor Venditor 2.4 Role of the Media and Government	K1 – K3 K1 – K3 K1 – K3 K1 – K3	10	CO1-3
3	**Consumer Protection in India** 3.1 Recent Developments in Consumer Protection in India 3.2 COPRA 3.3 Legal Cases in India 3.3.1 Banking- RBI and Banking Ombudsman 3.3.2 IRDA 3.3.3 Telecommunication-TRAI 3.3.4 Food Products-FSSAI 3.3.5 Advertising-ASCI	K1 – K3 K1 – K3 K1 – K3	8	CO1-5

BOOKS FOR STUDY

Dr. Roopa Om Mathur-*Consumer protection* - Vayu Education of India.
Agarwal V.K. *Consumer Protection Law and Practice,* 5th ED, New Delhi. BLH Publishers, Distributors Pvt Ltd 2009

BOOKS FOR REFERENCE

Barowalis JN *Commentary on the consumer Protection Act,* 3rd Ed, Delhi. Universal Law Publishing Co. Pvt Ltd 2008
Dugar SM *Commentary on Consumer Protection Law*, Vol.2. 4th Ed, Nagpur. Wadha and Company 2006
Gambhir Cheena*, Consumer Protection Administration - Organization and Working*, New Delhi. Deep and Deep Publication Pvt Ltd 2007

JOURNALS

Consumer Protection Judgements (CPJ)
Recent Issues of Magazines-Insite
Consumer Voice

WEB RESOURCES

www.ncdrc.nic.in
www.trai.gov.in
www.fssai.gov.in

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	K1 (5)	5 X 1 = 5	5 K1 question	5 K1 question (Objective)
B	K2 (10)	5 X 2 = 10	5 K2 question	7 K2 question (Theory)
C	K3 (10)	2 X 5 = 10	2 K3 question	4 K3 question (Theory)
	Total	25	12	16

Other Components   **Total Marks: 25**

Assignments/Objective Test/Quiz/Presentation

No End Semester Examination

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086

**General Elective Course offered by the Department of Commerce for
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SYLLABUS
(Effective from the academic year 2023 – 2024)

SOCIAL MEDIA MARKETING

CODE: 23CM/GE/SM22   **CREDITS: 2**
L T P: 2 0 0
TOTAL TEACHING HOURS:26

OBJECTIVES OF THE COURSE
- To provide students with an insight into the nature and scope of social media marketing
- To expose students to the different forms of social media
- To provide students an outline about content marketing

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

COs	DESCRIPTION	CL
CO1	recognize the use of social media as a marketing tool	K1
CO2	understand the influence of multiple social media channels in branding.	K2
CO3	analyze suitable content marketing strategies in the promotion of a product	K3
CL – Cognitive Level **K1 – Remember | K2 – Understand | K3 – Apply**		

UNIT	CONTENT	CL	Hrs	CO
1	**Introduction** 1.1 Introduction to Social Media- Meaning, Scope, Importance and Relevance of Social Media Marketing 1.2 Benefits and Pitfalls of Social Media Marketing 1.3 Role of Social Media Marketing- Goals and Strategies	K1 – K3 K1 – K3 K1 – K3	8	CO1-3
2	**Social Media Channels** 2.1 Social Media Platforms- Facebook, Blogs, Microblogging, Twitter, YouTube, Instagram and LinkedIn, Pinterest, Google+, Foursquare, Snapchat and Customer Personas 2.2 Social Book Marking 2.3 Social Listening - an Insight	K1 – K3 K1 – K3 K1 – K3	10	CO1-3
3	**Content Marketing** 3.1 Meaning and its Importance 3.2 Types of Social Media Content- Interactive Content, Strongly Positive Content, Visual Content and User Generated Content, e-Books	K1 – K3 K1 – K3	8	CO1-5

BOOKS FOR STUDY
Social Media Marketing: *A Strategic Approach*, 2E. Barker, Barker, Bormann and Neher, 2017 South-Western, Cengage Learning,
David Meerman Scott *,The New Rules of Marketing & PR*, 5th Edition.

JOURNALS
Journal of Digital and Social Media Marketing
Indian Journal of Marketing

WEB RESOURCES
http://www.socialmediatoday.com
www.searchengineland.com
http://smallbusiness.yahoo.com
http://brand24.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	K1 (5)	5 X 1 = 5	5 K1 question	5 K1 question (Objective)
B	K2 (10)	5 X 2 = 10	5 K2 question	7 K2 question (Theory)
C	K3 (10)	2 X 5 = 10	2 K3 question	4 K3 question (Theory)
	Total	25	12	16

Other Components   **Total Marks: 25**
Assignments/Objective Test/Quiz/Presentation

No End Semester Examination

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086

**General Elective Course offered by the Department of Commerce for
B.A. / B.Sc. / B.Com. / B.B.A / B.S.W. / B.C.A. Degree Programme**

SYLLABUS
(Effective from the academic year 2023-2024)

BANKING PRACTICES

CODE:23CM/GE/BP22   **CREDITS: 2**
                                                         L T P: 2 0 0
                                      TOTAL TEACHING HOURS: 26

OBJECTIVES OF THE COURSE
- To educate the students on the new developments in the banking sector
- To provide the students with an opportunity to understand the significance of banking services
- To acquire knowledge and skills for practical banking operations

COURSE LEARNING OUTCOMES
On successful completion of this course students will be able to

COs	DESCRIPTION	CL
CO1	outline the banking system in india	K1
CO2	identify the banking operations offered to a customer	K2
CO3	comprehend knowledge on e-banking and importance in today's scenario	K3
CL – Cognitive Level **K1 – Remember | K2 – Understand | K3 – Apply**		

UNIT	CONTENT	CL	Hrs	CO
1	**Introduction** 1.1 An Overview of Banking System in India – Commercial Bank - Functions and Services 1.2 Types of Bank Accounts-Opening of Bank Accounts 1.3 Forms of Lending-Loans-Types of Loans 1.4 Closing of Bank Accounts – Procedure	K1 – K3 K1 – K3 K1 – K3 K1 – K3	10	CO1-3
2	**Documents used in Banking** 2.1 Importance of Documentation 2.2 Application Form for Opening of Accounts - Saving Bank (SB), Fixed Deposit, Current Account and Recurring Deposit, KYC 2.3 Pay In Slip, Withdrawal Slip, Demand Draft Applications, Cheque, Demand Loans, etc. 2.4 Application for Closing of Accounts and Transfer of Funds	K1 - K3 K1 - K3 K1 - K3 K1 - K3	8	CO1-3
3	**E- Banking** 3.1 Meaning and Importance of Net Banking. 3.2 Internet Banking, Mobile Banking, Telebanking Banking, Point of Sale Terminal 3.3 Credit Card, Debit Card, Smart Card, NEFT, E-Wallet 3.4 Automated Teller Machine and its Advantages 3.5 Electronic Fund Transfer, Electronic Clearing Services 3.6 Digital Signature	K1 - K3 K1 - K3 K1 - K3 K1 - K3 K1 - K3 K1 - K3	8	CO1-5

BOOKS FOR STUDY
Gurusamy S. *Banking Theory Law and Practice.* 2nd ed. Chennai: Vijay Nicole, 2015.
P.N Varshney. *Banking Theory Law and Practice.* 22nd ed. New Delhi: Sultan Chand, 2017

BOOKS FOR REFERENCE
Indian Institute of Banking and Finance, Principles and Practices of Banking, Macmillan Education,2015.
Gordon E. and K.Natarajan. *Banking Theory Law and Practice.* 19th ed. Mumbai: Himalaya, 2016.
Sundharam K.P.M. and P.N Varshney. *Banking Theory Law and Practice.* 22nd ed. New Delhi: Sultan Chand, 2015.

JOURNALS
Journal of Banking and Finance
Banking and Financial Services – The Business
Journals International Journal on Electronic Banking

WEB RESOURCES
www.academia.edu
www.lawhandbook.sa.gov

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	K1 (5)	5 X 1 = 5	5 K1 question	5 K1 question (Objective)
B	K2 (10)	5 X 2 = 10	5 K2 question	7 K2 question (Theory)
C	K3 (10)	2 X 5 = 10	2 K3 question	4 K3 question (Theory)
	Total	25	12	16

Other Components   **Total Marks: 25**
Assignments/Objective Test/Quiz/Presentation

No End Semester Examination

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086

**General Elective Course offered by the Department of Commerce for
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SYLLABUS

(Effective from the academic year 2023 – 2024)

E-FILING OF RETURNS

CODE:23CM/GE/EF22   **CREDITS: 2**
                                                       L T P : 2 0 0
                                    TOTAL TEACHING HOURS: 26

OBJECTIVES OF THE COURSE
- To provide the students the conceptual and practical knowledge about electronic filing of returns
- To educate the students on basics of taxation laws
- To enable students to be self-reliant in individual tax calculation

COURSE LEARNING OUTCOMES
On successful completion of this course students will be able to

COs	DESCRIPTION	CL
CO1	ascertain the taxable income of individual	K1
CO2	compute the tax liability of an individual	K2
CO3	comprehend with the taxable provisions and File taxes online (e-filing)	K3
CL – Cognitive Level **K1 – Remember | K2 – Understand | K3 – Apply**		

UNIT	CONTENT	CL	Hrs	CO
1	1.1 An Overview of Computation of Income tax under the Five Heads of Income	K1-K2	10	CO1-2
	1.2 E-Filing – Meaning, Importance and Difference between E-Filing and RegularFiling of Returns	K1-K2		
	1.3 Benefits and Limitations of E-Filing	K1-K2		
	1.4 Types of e-Filing - e-File without Digital Signature Certificate. e-File the IncomeTax Return (ITR-V) through an e-Return Intermediary (ERI) with or without Digital Signature Certificate (DSC) and Use Digital Signature Certificate (DSC) / EVC	K1-K2		
2	**E-Filing Process**	K1 – K3	5	CO1-4
	2.1 Registration to E-portal through log in (ADHAR, PAN, TAN, TIN and DIN)	K1 - K3		
	2.2 Recording and uploading of Documents	K1 – K3		
	2.3 E-file ITR	K1 - K3		
	2.4 E-Verify			
3	**E-Payment of Tax**	K1 - K3	11	CO1-3
	3.1 Tax Payment through Online Banking	K1 - K3		
	3.2 Procedure to adjust Advance Tax	K1 - K3		
	3.3 Refund - Procedure			

BOOKS FOR STUDY

Swatantra Sethi, *Self-Preparation and Filing of Income Tax Returns by Individuals* Kindle Edition, 2018

Gaur V.P. and Narang D.B., *Income Tax Law and Practice*, New Delhi, Kalyani Publishers,

BOOKS FOR REFERENCE

Lal B.B., *Income Tax Law and Practice,* , , Konark Publishers Limited, New Delhi
Manoharan T. N. *Income Tax Law,* Mumbai**,** Snow White Publications
Mehrothra, H.C., *Income Tax Law and Practicum*, , Sahithya Bhavan Publications, Agra
Vinod K., Singhania, *Taxman's Students Guide to Income Tax*, Taxman's Publications Pvt.Ltd., New Delhi
Vinod K., Singhania, *Indirect tax*, 2014-15 Taxman's Publications Pvt. Ltd., New Delhi

NOTE: Latest edition of the readings may be used

JOURNALS
Journal of
taxation
National tax
journal

WEB RESOURCES
www.ntanet.org/tax
www.aicpa.org
www.icaew.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	K1 (5)	5 X 1 = 5	5 K1 question	5 K1 question (Objective)
B	K2 (10)	5 X 2 = 10	5 K2 question	7 K2 question (Theory)
C	K3 (10)	2 X 5 = 10	2 K3 question	4 K3 question (Theory)
	Total	25	12	16

Other Components   **Total Marks: 25**
Assignments/Objective Test/Quiz/Presentation

No End Semester Examination

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086

B. Com. (GENERAL) DEGREE PROGRAMME

SYLLABUS

(Effective from the academic year 2023–2024)

NEW AGE MARKETING

CODE: 23CM/UI/NM23   **CREDITS: 3**

OBJECTIVES OF THE COURSE
- To Gain a deep understanding of how marketing has evolved in the digital age and recognize the fundamental changes that have shaped modern marketing strategies.
- To Acquire the skills to analyze marketing campaigns, evaluate their performance, and make data-driven decisions for optimization and improvement.
- To Learn how to create and implement holistic marketing strategies that integrate multiple digital channels for maximum impact.

COURSE LEARNING OUTCOMES

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

COs	DESCRIPTION	CL
CO1	recognize the importance of adaptation and innovation in contemporary marketing strategies.	K1,K2
CO2	assess the role of artificial intelligence (AI) and machine learning (ML) in marketing.	K3
CO3	measure and evaluate the performance of marketing campaigns and initiatives.	K4
CO4	present a final marketing campaign project that applies the knowledge and skills acquired throughout the course.	K5, K6
CL – Cognitive Level **K1 – Remember	K2 – Understand	K3 – Apply	K4 – Analyse	K5 – Evaluate	K6 – Create**		

UNIT	CONTENT
1	**Introduction to new age marketing** 1.1 Evolution of marketing in the digital age 1.2 Importance of adaptation and innovation 1.3 Key Concepts in New Age Marketing Customer-Centric Approach, Data-Driven Decision Making
2	**Digital marketing channels** 2.1 Content Marketing in the Digital Era, Social Media Marketing and Influencer Marketing 2.2 Search Engine Marketing (SEM) and SEO, Mobile Marketing and App Marketing 2.3 Email Marketing and Marketing Automation, E-commerce and Online Marketplaces
3	**Analytics and Insights** 3.1 Introduction to Marketing Analytics 3.2 Customer Data and Segmentation, Measuring Campaign Performance 3.3 Data-Driven Decision Making, Ethics and Privacy in Data Usage
4	**Emerging Technologies** 4.1 Artificial Intelligence (AI) and Machine Learning (ML) in Marketing 4.2 Chatbots and Virtual Assistants, Augmented Reality (AR) and Virtual Reality (VR) 4.3 Voice Search and Smart Devices
5	**Marketing Strategy and Future Trends** 5.1 Omnichannel Marketing and Integration, Preparing for the Future of Marketing

BOOKS FOR STUDY

Upinder Dhar, Nath VV, Sathish K Nair, Prabath Kumar Yadhav, *New Age Marketing,* Institute of Management, Nirma University of Science and technology, Excel Books 2008

Ryan Deiss and Russ Henneberry, *Digital Marketing for Dummies,*

"Artificial Intelligence in Practice: How 50 Successful Companies Used AI and Machine Learning to Solve Problems" by Bernard Marr

Fedrick G Crane, *Marketing for Entrepreneurs*,

BOOKS FOR REFERENCE

"Building a Story Brand: Clarify Your Message So Customers Will Listen" by Donald Miller
Nir Eyal ,*Hooked: How to Build Habit-Forming Products*

PATTERN OF ASSESSMENT

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(10)	5x2=10	5K1 Question	5K1 Question
B	K2 (10)	5x2=10	5K2 Question	5K2 Question
C	K3(20)	2x10=20	2K3 Question	3K3 Question
D	K4(20)	2x10=20	2K4 Question	3K4 Question
E	K5(40)	2x20=40	2K5 Question	4K5 Question
	Total	100	16	20

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600086

B.Com. DEGREE (GENERAL), PROGRAMME

SYLLABUS

(Effective from the Academic Year 2023-2024)

CONSUMER RIGHTS

CODE: 23CM/UI/CR23   **CREDITS: 3**

OBJECTIVES OF THE COURSE
- ➢ To provide knowledge about consumerism and related laws
- ➢ To enable an understanding of the importance of consumer rights
- ➢ To educate students on the rights and responsibilities of a consumer

COURSE LEARNING OUTCOMES

On successful completion of this course students will be able to
- ➢ Identify the need for consumer protection and the areas covered by consumer protection law
- ➢ Learn and evaluate the various forms of consumer exploitation
- ➢ Analyse and evaluate the rights of the consumer
- ➢ Understand the business malpractices and legislative regulations to protect consumers.

Unit   1
   Consumers
   1.1   Meaning of Consumers-Customers
           1.1.1 Consumer Movements – Historical Perspectives
           1.1.2 Concept of Consumerism – Need and Importance

Unit   2
   Consumer Exploitation
   2.1   Meaning, Causes of Consumer Exploitation
   2.2   Forms of Consumer Exploitation – Underweight Measures, High Prices, Substandard Quality, Poor or Inadequate After Sales Services
   2.3   Challenges of Consumer Exploitation

Unit   3
   Consumer Rights and Duties
   3.1   Consumer Rights – John F Kennedy's Consumer Bill of Rights
   3.2   Types of Consumer Rights – (Right to Safety, Right to Information (RTI), Right to Redressal, Right to Consumer Education)
   3.3   Duties of Consumers

Unit   4
   Copra Act 1986
   4.1   Introduction to COPRA Act
   4.2   Consumer Protection Council – Central, State, Districts Consumer Protection Councils
   4.3   Consumer Dispute Redressal Procedure

Unit 5
Consumerism in India
5.1   Reasons for the Growth of Consumerism in India
5.2   Recent Trends in Consumerism
5.3   Problems Faced by Consumers in India – Case Studies

BOOKS FOR STUDY

Mohammed Kamalun Nabi, Mohammed Irshadun Nabi, Kishore C. Raut, Consumer Rights & Protection in India, New Century Publications, 2015.

Steven Miles, Consumerism: As a Way of Life, SAGE Publications Ltd, 2012.

BOOKS FOR REFERENCE

Anirban Chakraborthy. Law of Consumer Protection Advocacy and Practice. India: Lexis Nexis, 2014.

Miller C.J., Brian W. Harvey, Deborah L Parry. Consumer and Trading Law. Oxford University, 1998.

Rajyalakshmi Rao. Consumer is king!! Know your rights and remedies. Universal,

2012. Rao, Y.V. Commentary on Consumer Protection Act. Asia House, 2013

JOURNALS
Journal of Consumer Policy
International Journal of
Consumerism Journal of
Consumer Affairs

WEB RESOURCES
www.researchgat
e .net
www.jpsssm.org
www.scim

PATTERN OF ASSESSMENT

End Semester Examination: **Total Marks: 100**   **Duration: 3 hours**
Section A – 10 X 2 = 20 Marks
Section B – 5 X 8 = 40 Marks
Section C – 2 X 20 = 40 Marks