



STELLA MARIS COLLEGE

(AUTONOMOUS), CHENNAI - TAMILNADU

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

SYLLABUS
(Effective from the academic year 2022 – 2023)

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086

Institutional Learning Outcomes

Stella Maris College, an autonomous Catholic institution of higher education, is committed to the highest standards of academic excellence based on sound values and principles, where students are strengthened with whole person education to lead purposeful lives in service to the community and the nation.

The Institutional Learning Outcomes (ILOs) of Stella Maris College (SMC) reflect the broader mission and purpose of the institution. They are the overarching set of learning outcomes that all students, regardless of discipline, must achieve at graduation. All programme and course learning outcomes are mapped to the institutional outcomes, thus reflecting an overall alignment of values, knowledge and skills expected at programme completion. ILOs are designed to help guide individual departments and disciplines in the development of their programme learning outcomes.

The ILOs of SMC are formed by two components:

1. **Core commitments:** Knowledge and scholarship, values and principles, responsible citizenship, service to community
2. **Institutional values:** Quest for truth, spirit of selfless service, empowerment

Upon graduation, students of Stella Maris College will

- Display mastery of knowledge and skills in their core discipline (**Knowledge and Scholarship**)
- Exhibit in all actions and attitudes a commitment to truth and integrity in all contexts, both personal and professional (**Values and Principles**)
- Demonstrate knowledge about their role in society at local and global levels, and actively work for social and environmental justice (**Responsible Citizenship**)
- Engage in the process of self-discovery through a life-long process of learning (**Quest for truth**)
- Demonstrate readiness to serve those who are in need (**Spirit of selfless service**)
- Be able to function effectively and with confidence in personal and professional contexts (**Empowerment**)

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086

Programme Learning Outcomes/Intended Programme Learning Outcomes

Graduates of a Bachelor's Degree will have a broad and coherent body of knowledge in their disciplines, with a deep understanding of the underlying principles and concepts in one or more disciplines as a basis for independent lifelong learning.

At the end of an undergraduate programme students will be able to

- Describe and define critical concepts in their discipline
- Explain and discuss concepts and ideas pertaining to their discipline
- Demonstrate a broad understanding of their discipline
- Demonstrate communication skills to present a clear, coherent and independent exposition of knowledge and ideas
- Demonstrate understanding of the interconnections of knowledge within and across disciplines
- Apply knowledge, theories, methods, and practices in their chosen field of study to address real-world challenges and opportunities
- Demonstrate proficiency in experimental techniques and methods of analysis appropriate for their area of specialisation
- Generate and analyse data using appropriate quantitative tools
- Construct and test hypotheses
- Demonstrate cognitive and technical skills to synthesise knowledge in interrelated disciplines
- Demonstrate critical thinking and judgement in identifying and solving problems with intellectual independence
- Demonstrate the skills needed to be able to function successfully in their field
- Show responsibility and understanding of local and global issues
- Demonstrate through their actions and speech that they are agents of social justice and change
- Practice the discipline's code of ethics in their academic, professional and personal lives
- Practice the values of democracy and principles of human rights
- Show self-awareness and emotional maturity
- Demonstrate career and leadership readiness
- Demonstrate intercultural, interracial, interclass, inter-caste, and ethical competency
- Exhibit the ability to work in teams
- Exhibit a strong sense of professionalism in a range of contexts
- Demonstrate sensitivity and readiness to share their knowledge, experience, and capabilities with the marginalised and oppressed in their communities

STELLA MARIS COLLEGE (AUTONOMOUS) CHENNAI

DEPARTMENT OF COMMERCE – SHIFT II

BACHELOR OF COMMERCE (BANKING, FINANCE AND ENTREPRENEURSHIP)

PROGRAMME DESCRIPTION

The Bachelor of Commerce – Banking, Finance & Entrepreneurship (B.Com. - BFE) is a three year Bachelor's Programme in Commerce with specialization in Banking, Finance and Entrepreneurship. The programme is integrated with the Certified Management Accountant (CMA) certification from the United States, which is a globally recognized advanced-level credential in the area of management accounting. It focuses on equipping the students with the skills required to support their career preference in today's competitive business environment. The curriculum exposes students to the fundamental and recent concepts in the field of banking, finance and entrepreneurship. The programme is designed to impart holistic knowledge on banking, finance and entrepreneurship in consonance with the evolving trends in the business environment.

PROGRAMME SPECIFIC LEARNING OUTCOMES

At the end of a Bachelor of Commerce in Banking, Finance and Entrepreneurship programme, students will be able to

- Demonstrate an understanding of the concepts, methods and standards in business
- Exhibit critical thinking in problem solving
- Demonstrate competency in the preparation of financial statements
- Become familiar with the process of creating new products and services
- Understand the financial needs of new ventures and underlying financial risks
- Apply generic business knowledge and skills in making decisions
- Use effective communication and interpersonal skills to work as a team member and a responsible professional
- Apply information technology and quantitative, problem- solving, creative and critical thinking skills to analyse and address issues relating to business
- Exhibit qualities associated with leadership as accountability, integrity, respect and self-reflection
- Appreciate the significance of ethics in business and identify unethical practices

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086														
DISTRIBUTION OF CREDITS AND HOURS														
B.Com. Banking, Finance and Entrepreneurship 2022 - 2023 Shift II														
COURSES	I		II		III		IV		V		VI		Total Credits	Total Hours
	C	H	C	H	C	H	C	H	C	H	C	H		
Part - I														
Language	3	4	3	4									6	8
Part - II														
English	3	4	3	4									6	8
											Total		12	16
Part - III	4	5	4	5	4	5	4	5	4	5	3	4	23	29
Major Core	3	4	3	4	3	4	3	4	4	5	3	4	19	25
					3	4	3	4	3	4	4	5	13	17
					3	4	3	4	3	4	4	5	13	17
			2				2						4	0
Allied Core	5	5	5	5	5	5	5	5					20	20
Major Elective							5	5			5	5	10	10
Int. Dis. Core									5	5			5	5
											Total		107	123
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			2										2	0
SAP / SL									2				2	0
Remedial / Library						1							0	1
Mentoring		1				3		3		5		2	0	14
											Total		4	15
Total	25	30	30	30	22	30	25	30	23	30	24	30	149	180

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI 600 086

B.Com. Banking, Finance and Entrepreneurship DEGREE PROGRAMME

COURSES OF STUDY

(Effective from the academic year 2022-2023)

CHOICE BASED CREDIT SYSTEM

C-Credit, L-Lecture Hours, T-Tutorial Hours, P- Practical Hours, Ex-Exam Hours, CA- Continous Assessment Marks, ES-End Semester Marks, M-Maximum Marks									
Subject Code	Title of Course	C	L	T	P	Ex	CA	ES	M
SEMESTER-I									
22BF/MC/FA14	Financial Accounting	4	4	1	0	3	50	50	100
22BF/MC/BF13	Banking Functions and Services	3	3	1	0	3	50	50	100
22BF/AC/ME15	Monetary Economics	5	5	0	0	3	50	50	100
22BF/GC/ES12	Environmental Studies	2	2	0	0	-	50	-	100
22BF/SS/PS13	Life Skills: Personal and Social	3	3	0	0	-	50	-	100
CD / ET / SC	Value Education	2	2	0	0	-	50	-	100
SEMESTER-II									
22BF/MC/CM24	Cost Management	4	4	1	0	3	50	50	100
22BF/MC/LB23	Legal and Regulatory Aspects of Banking	3	3	1	0	3	50	50	100
22BF/MC/IN22	Internship	2							
22BF/AC/SF25	Strategic Financial Planning	5	5	0	0	3	50	50	100
22BF/SS/HC13	Life Skills:Health, Energy and Computer Basics	3	3	0	0	-	50	-	100
	Life Skills: Personality Development(EL)	3	3	0	0	-	50	-	100
	Basic Tamil I / General Elective I	2	2	0	0	-	50	-	100
SEMESTER-III									
22BF/MC/CR34	Corporate Financial Reporting	4	4	1	0	3	50	50	100
22BF/MC/RC33	Retail and Corporate Banking	3	4	1	0	3	50	50	100
22BF/MC/MP33	Management Principles and Applications	3	4	1	0	3	50	50	100
22BF/MC/EE33	Entrepreneurship Ecosystem	3	4	1	0	3	50	50	100
22BF/AC/SE35	Strategic Edge Analysis	5	5	0	0	3	50	50	100
	Basic Tamil II / General Elective II	2	2	0	0	-	50	-	100
CD / ET / SC	Value Education	2	2	0	0	-	50	-	100
SEMESTER-IV									
22BF/MC/FM44	Financial Management	4	4	1	0	3	50	50	100
22BF/MC/EF43	Entrepreneurial Finance	3	3	1	0	3	50	50	100
22BF/MC/AD43	Accounting for Decision Making	3	3	1	0	3	50	50	100
22BF/MC/IF43	Indian Financial System	3	3	1	0	3	50	50	100
22BF/MC/IN42	Internship	2	0	0	0	0	0	0	0
22BF/AC/FA45	Financial Analysis using Computers	5	5	0	0	3	50	50	100
	Major Elective I								
SEMESTER-V									
22BF/MC/BL54	Business Law	4	4	1	0	3	50	50	100
22BF/MC/CF54	Corporate Finance	4	4	1	0	3	50	50	100
22BF/MC/CG53	Corporate Governance and Ethics	3	3	1	0	3	50	50	100
22BF/MC/LE53	Legal Aspects of Entrepreneurship	3	3	1	0	3	50	50	100

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COURSES OF STUDY

(Effective from the academic year 2022-2023)

CHOICE BASED CREDIT SYSTEM

C-Credit, L-Lecture Hours, T-Tutorial Hours, P- Practical Hours, Ex-Exam Hours, CA- Continous Assessment Marks, ES-End Semester Marks, M-Maximum Marks									
Subject Code	Title of Course	C	L	T	P	Ex	CA	ES	M
Interdisciplinary Core Course(CO,BBA&BFE to students of CO, BBA and BFE)									
19ID/IC/CM55	Compensation Management	5	5	1	0	3	50	50	100
	General Elective III	2	2	0	0	-	50	-	100
	SAP/SL	2	2	0	0	-	50	-	100
SEMESTER-VI									
22BF/MC/CL63	Corporate Law	3	3	1	0	3	50	50	100
22BF/MC/MA63	Marketing and Advertising	3	3	1	0	3	50	50	100
22BF/MC/TN64	Taxation	4	4	1	0	3	50	50	100
22BF/MC/CA64	Corporate Accounting	4	4	1	0	3	50	50	100
19VE/SS/HL63	Life Skills:An Approach to a Holistic Way of Life	3	3	0	0	-	50	-	100
	General Elective IV	2	2	0	0	-	50	-	100
	Major Elective II								
Major Elective Courses									
22BF/ME/SE45	Social Entrepreneurship	5	5	0	0	3	50	50	100
22BF/ME/SP45	Security Analysus and Portfolio Management	5	5	0	0	3	50	50	100
22BF/ME/CR45	Customer Relationship Management	5	5	0	0	3	50	50	100
22BF/ME/TB45	Technology in Banking and Finance	5	5	0	0	3	50	50	100
22BF/ME/HC45	Human Capital Management	5	5	0	0	3	50	50	100
General Elective Courses									
22BF/GE/EF22	E-Filing of Returns	2	2	0	0	-	50	-	100
22BF/GE/DC22	Documentation and Compliance	2	2	0	0	-	50	-	100
22BF/GE/RI22	Right to Information Act	2	2	0	0	-	50	-	100
22BF/GE/CC22	Company Secretarial Correspondence	2	2	0	0	-	50	-	100
Social Awareness Courses									
22BF/SA/RD52	Rights of Differently Abled	2	2	0	0	-	50	-	100
22BF/SA/CR52	Child Rights	2	2	0	0	-	50	-	100
22BF/SA/CA52	Civic Awareness	2	2	0	0	-	50	-	100
22BF/SA/HW52	Health and Wellbeing	2	2	0	0	-	50	-	100
22BF/SA/MH52	Mental Health	2	2	0	0	-	50	-	100
22BF/SA/RR52	Rural Realities	2	2	0	0	-	50	-	100
22BF/SA/SE52	Social and Economic Issues	2	2	0	0	-	50	-	100
22BF/SA/UR52	Urban Realities	2	2	0	0	-	50	-	100
22BF/SA/SZ52	Care of Senior Citizens	2	2	0	0	-	50	-	100
Independent Elective Course									
22BF/UI/IB23	International Business	3	0	0	0	3	-	100	100

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B.COM DEGREE: BANKING, FINANCE AND ENTREPRENEURSHIP

SYLLABUS
(Effective from the Academic Year 2022-2023)

FINANCIAL ACCOUNTING

CODE: 22BF/MC/FA14

CREDITS: 4

L T P: 4 1 0

TOTAL TEACHING HOURS: 65

OBJECTIVES OF THE COURSE

- To provide the students conceptual knowledge about the accounting standards in the preparation of financial statements
- To enable students to prepare a Bank Reconciliation Statement and to understand its significance
- To familiarise students with adjustments relating to preparation of Financial Statements and enable students to prepare final accounts

COURSE LEARNING OUTCOMES

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

- Identify the accounting standards applicable in the preparation of financial statements
- Prepare the final accounts of a sole trading concern, Non-Profit Organisation, Branches and Departmental Accounts and ascertain the profit and financial position
- Understand the significance of a bank reconciliation statement and prepare the same
- Prepare the income and expenditure account of a non-trading concern
- Determine the methods of accounting for dependent and independent branches and classify and apportion departmental expenses

Unit 1 (10 Hours)

Conceptual Framework for Preparation of Financial Statements

- 1.1 Introduction to Accounting Standards
- 1.2 International Accounting Standards
- 1.3 Divergence between U.S. GAAP and IFRS
- 1.4 Accounting Standards in India – Objectives, Process, Accounting Standards Board
- 1.5 Scope & Application of AS – 1,2,3,4,5,9,10,26 & 29 in Preparation of Financial Statements

Unit 2 (15 Hours)

Final Accounts of a Sole Proprietor

- 2.1 Meaning and Scope of Accounting, Accounting Concepts and Conventions
- 2.2 Capital and Revenue items- Receipts and Expenditure
- 2.3 Preparation of Trial Balance, Rectification of Errors
- 2.4 Preparation of Final Accounts
 - 2.4.1 Closing Entries and Adjustments Entries
 - Adjustments - Loss of Stock by Accident or Fire, Manager's Commission on Net Profit before and after Commission, Works Manager and General Manager Commission, Writing off of Deferred Revenue Expenditure, Goods sent on Sale or Return Basis, Asset Disposal and Exchange, Distribution of Samples, Advance Income Tax

Unit 3 (15 Hours)

3.1 Bank Reconciliation

- 3.1.1 Meaning and Significance of BRS
- 3.1.2 Reasons for difference between cash book and pass book
- 3.1.3 Preparation of Bank Reconciliation Statement

3.2 Depreciation Accounting

- 3.2.1 Meaning, Objectives and Causes
- 3.2.2 Methods - Straight Line Method, Written Down Value Method and Sum of Years' Digits Method
- 3.2.3 Change of Method (Straight line Method to Written Down Value and vice versa) and Disposal of an Asset

Unit 4 (10 Hours)

Accounting for Non-Trading Organisations

- 4.1 Preparation of Receipts and Payments Account
- 4.2 Preparation of Income and Expenditure Account and Balance Sheet
- 4.3 Conversion of Receipts and Payments Account into Income and Expenditure Account

Unit 5 (15 Hours)

Branch Accounts and Departmental Accounts

5.1 Branch Accounts

- 5.1.1 Meaning, Objectives and Types of Branches – Dependant Branches and Independent Branches
- 5.1.2 Accounting for Dependant Branches- Debtors System (Cost Price Method and Invoice Price Method), Stock and Debtors System (Cost Price Method and Invoice Price Method)
- 5.1.3 Accounting for Independent Branches – Accounting Treatment, Reconciliation of Transit items , Incorporation of Branch Trial Balance in Head office Books

5.2 Departmental Accounts

- 5.2.1 Meaning, Need and Advantages of Departmental Accounting
- 5.2.2 Departmentalisation of Expenses – Direct and Indirect Expenses- Basis of Allocation of Indirect Expenses
- 5.2.3 Inter-departmental transfers- At Cost Price, Selling price
- 5.2.4 Preparation of Departmental Trading Account and Balance Sheet

BOOKS FOR STUDY

V.K. Gupta and Gupta R.L, *Financial Accounting (Vol. I)* Sultan Chand and Sons, 2016

T.S.Reddy and Dr.A. Murthy, *Financial Accounting, Margham Publications, 2021*

BOOKS FOR REFERENCE

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

Maheshwari S. N and Suneel K Maheshwari, *Financial Accounting 11th Edition*, 2021

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

Maheshwari S. N, *Advanced Accounting*, 2021

JOURNALS

Journal of the Institute of Chartered Accountants of India

Journal of Finance – Sage

Journal of Accounting and Economics.

Accounting Review

WEB RESOURCES

www.icaai.org

www.clearatax.in

www.cfainstitute.org

www.accounting.com

PATTERN OF ASSESSMENT

Continuous Assessment Test:

Total Marks: 50

Duration: 90 minutes

Section A – 3 X 2 = 6(No choice)

Section B – 3 X 8 = 24(Answer any three out of 4)

Section C – 1 X 20 = 20(Answer any one question out of 2)

Other Components:

Total Marks: 50

Report writing/Multiple choice questions/Case study/Problem Solving/Assignments

End-Semester Examination

Total Marks: 100

Duration: 3 hours

Section A – 10 X 2 = 20 (5 Theory and 5 problems)

Section B – 5 X 8 = 40 (Answer any five out of 8 problems)

Section C – 2 X 20 = 40 (Answer any two out of 4 problems)

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600086
B.COM DEGREE: BANKING, FINANCE AND ENTREPRENEURSHIP

SYLLABUS

(Effective from the Academic Year 2022-2023)

BANKING FUNCTIONS AND SERVICES

CODE: 22BF/MC/BF13

CREDITS : 3

L T P: 3 1 0

TOTAL TEACHING HOURS: 52

OBJECTIVES OF THE COURSE

- To enable students to understand the functions and services of banks
- To expose students to the latest developments in Banking Services
- To familiarize students with the banking process

COURSE LEARNING OUTCOMES

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

- Understand the Indian banking system and its role in economic development
- Employ the grievance redressal mechanism followed by banks in required Situations and construct a redressal statement
- Compare the different depository services of National and Private Banks
- Distinguish the lending procedure of different banks
- Comprehend the different services provided by the banking sector

Unit 1 (10 Hours)

Introduction to Banking

- 1.1 Meaning, Definition and Significance of Banking System
- 1.2 Structure of Indian Banking System
- 1.3 Role of Banks in Economic Development
- 1.4 Types of Banks – Central Banks, Co-operative Banks, Commercial Banks, Regional Rural Banks, Local Area Banks, Specialized Banks, Small Finance Banks and Payment Banks

Unit 2 (12 Hours)

Banker – Customer Relationship

- 2.1 Meaning and Definition of Banker and Customer
- 2.2 Special Types of Customers
- 2.3 Relationship between Banker and Customer – Debtor-Creditor, Trustee-Beneficiary, Licensor-Licensee, Agent-Principal
- 2.4 Banking Ombudsman Scheme – Powers & Procedure for Redressal of Grievance

Unit 3 (10 Hours)

Depository Functions

- 3.1 CASA – Opening and Closing of Bank Accounts, Documents relating to Banking Transactions
- 3.2 Fixed & Recurring Deposits - FDR
- 3.3 KYC Norms

Unit 4 (10 Hours)

Lending Functions

- 4.1 Short Term Loans - Types and Procedure in Operation
- 4.2 Long Term Loans – Types, Procedure, Documents and Repayment
- 4.3 Bank Rates - Repo Rate, Reverse Repo Rate, Statutory Liquidity Ratio, Cash Reserve Ratio, Negative Interest Rate

Unit 5**(10 Hours)****Banking Services**

5.1 E-Banking – Meaning, Importance, Merits and Demerits

5.2 Internet Banking, Mobile Banking, Tele-Banking and Retail Banking

5.3 Service Channels - Debit card, Credit card, ATM Card, POS, Kiosk, Digital Wallet and Smart card

5.4 Electronic Payment System - Electronic Clearing Service and Electronic Fund Transfer – NEFT, RTGS, IMPS

5.5 Green Banking

BOOKS FOR STUDY

Sundaram K.P.M. and Varshney P. N., *Banking Theory Law and Practice*, Sultan Chand & Sons, New Delhi, 2018

BOOKS FOR REFERENCE

Varshney P.N., *Banking Law and Practice*, Sultan Chand & Sons, New Delhi, 2014.

E. Gordon and K. Natarajan, *Banking Theory, Law and Practice*, Himalaya Publishing House, Mumbai, 2016

Jeevanandam C, *Banking Law & Practice*, Sultan Chand & Sons, New Delhi,

Indian Institute of Banking & Finance, *Digital Banking*, IIBF, Chennai

Dr. Gurusamy S, *Banking Theory Law and Practice*, Vijay Nicole Imprints Pvt. Ltd, Chennai, 2013.

JOURNALS

Asian Journal of Research in Banking and Finance

Journal of Banking, Information Technology and Management

Journal of Bank Management

Journal of Internet Banking and Commerce

WEB RESOURCES

www.icsi.edu

www.toppr.com

www.rbi.org.in

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

Section A – 7 x 2 = 14 Marks (no choice)

Section B – 2 x 8 = 16 Marks (from a choice of three)

Section C – 1 x 20 = 20 Marks (from a choice of two)

Other Components: Total Marks: 50

Seminars/Group Discussion/Assignments/Class Presentations

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

Section A – 10 x 2 = 20 Marks (no choice - Max 30 words)

Section B – 5 x 8 = 40 Marks (from a choice of seven - Max 500 words)

Section C – 2 x 20 = 40 Marks (from a choice of four - Max 1200 words)

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B.COM DEGREE: BANKING, FINANCE AND ENTREPRENEURSHIP

SYLLABUS

(Effective from the Academic Year 2022 - 2023)

MONETARY ECONOMICS

CODE: 22BF/AC/ME15

CREDITS : 5

L T P : 5 0 0

TOTAL TEACHING HOURS: 65

OBJECTIVES

- To provide a detail understanding of monetary theory and practice
- To offer a strong foundation in understanding the monetary system in India
- To enable the students to understand the various instruments used in the monetary policy and the Foreign Exchange market

COURSE LEARNING OUTCOMES

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

- Understand the Role of Money in the Monetary system
- Analyse the determinants of Demand and Supply for Money
- Comprehend the role of Banks in Indian Economy
- Examine the Monetary policy in India
- Assess the importance of Exchange control in India

Unit 1 (12 Hours)

Introduction to Money

- 1.1 Evolution, Role of Money and Kinds of Money
- 1.2 Functions of Money-Primary, Secondary and Contingent Functions
- 1.3 Paper currency system and Note Issue system in India
- 1.4 Role of money in modern economy

Unit 2 (13 Hours)

Demand and Supply of Money

- 2.1 Factors determining demand for money
- 2.2 Determinants of Money Supply - Monetary Aggregates
- 2.3 Classical Theory of Money- Transaction Approach and Cash Balance Approach
- 2.4 Keynesian Theory of Demand for Money

Unit 3 (15 Hours)

Central and Commercial Banks

- 3.1 Commercial Banks- Functions and Nationalization of Banks
- 3.2 Credit Creation
- 3.3 Central Bank – Objectives, Functions and Role
- 3.4 Instrument of Credit Control- General and Selective

Unit 4 **(15 Hours)**

Monetary Policy and Inflation

- 4.1 Monetary Policy- Objectives, Targets and Indicators
- 4.2 Monetary Policy in India- Pre and Post Liberalisation Period
- 4.3 Inflation an Overview- Types, Causes and Effects
- 4.4 Inflation Targeting

Unit 5 **(10 Hours)**

Foreign Exchange

- 5.1 Foreign Exchange- Concept, Meaning and Demand and Supply
- 5.2 Types of Exchange Rates- Fixed and Flexible Exchange Rate
- 5.3 Determination of Exchange Rates- Demand and Supply Theory and Purchasing power parity Theory
- 5.4 Exchange Control- Objectives and Methods

BOOKS FOR STUDY

D.M. Mithani – Money, Banking, International Trade and Public Finance – Himalayan Books, 2012

Sundharam K.P.M – Money Banking and International Trade – Sultan Chand & Sons, 2016

Sankaran S – Monetary Economics – Margham Publications,

BOOKS FOR REFERENCE

T.T. Sethi – Monetary Economics – S Chand & Company Ltd 2016

M.C. Vaish – Monetary Theory – Vikas Publishing House Pvt Ltd, 2005

M.C Vaish – Macro Economic Theory - S.Chand (G/L) & Company Ltd; 12th edition (15 January 2003)

I.C Dhingra – Indian Economy: Environment and Policy - Sultan Chand and Sons, 2018

Suraj B. Gupta – Monetary Economics Institutions, Theory and Policy – S Chand & Company Pvt Ltd, 2014

M.L.Seth – Monetary Economics- LNA Books, 2020

JOURNALS

Journals for Business Economics

Business and Economics Journal-OMICS International

WEB RESOURCES

www.khanacademy.org

www.investopedia.com

www.indiastat.com

PATTERN OF ASSESSMENT

Continuous Assessment Test: Total Marks: 50

Duration: 90 minutes

Section A – 7 x 2 = 14 Marks (no choice)

Section B – 2 x 8 = 16 Marks (from a choice of three)

Section C – 1 x 20 = 20 Marks (from a choice of two)

Other Components: Total Marks: 50

Seminars/Group Discussion/Assignments/Class Presentations

End-Semester Examination: Total Marks: 100

Duration: 3 hours

Section A – 10 x 2 = 20 Marks (no choice - Max 30 words)

Section B – 5 x 8 = 40 Marks (from a choice of seven - Max 500 words)

Section C – 2 x 20 = 40 Marks (from a choice of four - Max 1200 words)

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086
General Core Course Offered to students of
B.A. / B.Sc. / B.Com. / B.B.A. / B.V.A. / B.S.W. / B.C.A. Degree Programme
SYLLABUS
(Effective from the academic year 2022 - 2023)
ENVIRONMENTAL STUDIES

CODE: 22BF/GC/ES12

CREDITS:2

L T P: 2 0 0

TOTAL TEACHING HOURS:26

OBJECTIVES OF THE COURSE

- To provide basic knowledge about the environment
- To create an awareness on current environmental issues
- To inculcate in students an eco-sensitive, eco-conscious and eco-friendly attitude

COURSE LEARNING OUTCOMES

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

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

Unit 1 (10 Hours)

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

Unit 2 (10 Hours)

- 2.1 Environmental Pollution: Air, Water, Noise and Plastic Pollution: causes, effects
and control measures -Impact of over-population on pollution and health –
carbon foot print
- 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 Eco feminism and the contributions of Indian Women Environmentalists
- 3.4 The highlights of Environmental Encyclical-*Laudatosi*-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.V.A. / B.S.W. / B.C.A. Degree Programme
SYLLABUS
(Effective from the academic year 2022 - 2023)

LIFE SKILLS: PERSONAL AND SOCIAL

CODE: 22BF/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
- Demonstrate 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
Roleplay

No End Semester Examination

No CA test

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600086
B.COM DEGREE: BANKING, FINANCE AND ENTREPRENEURSHIP

SYLLABUS

(Effective from the Academic Year 2022 - 2023)

COST MANAGEMENT

CODE: 22BF/MC/CM24

CREDITS : 4

L T P: 4 1 0

TOTAL TEACHING HOURS: 65

OBJECTIVES OF THE COURSE

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

COURSE LEARNING OUTCOMES

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

- Prepare income statements using variable costing and absorption costing
- Calculate material and labor cost
- Demonstrate an understanding of the different methods of determining overhead rates and estimate the Cost of Production
- Determine the appropriate use of joint product and by-product costing
- Identify the benefits of implementing lean resource management technique

Note:– integrated US CMA Part I – D. Cost Management – all units

Unit 1 (10 Hours)

Introduction to Cost Accounting

- 1.1.1 Scope and Objectives of Cost Accounting
- 1.1.2 Classification of Costs - Cost Accounting Standards – 1

1.2 Absorption Costing

- 1.2.1 Meaning and Components of Cost Statement
- 1.2.2 Computation of Total Cost and Profit

Unit 2 (15 Hours)

2.1 Material Cost – Cost Accounting Standards - 6

- 2.1.1 Computation of Material Cost
- 2.1.2 Stores Control -Techniques of Inventory Control, Economic Order Quantity, Level Setting
- 2.1.3 Issue Control - Stores and Material Records, Methods of Material Issue – First in First Out, Last in First Out, Average Cost- Simple and Weighted Average
- 2.1.4 Presentation and Disclosure in Cost Statements

2.2 Labour Cost – Cost Accounting Standards - 7

- 2.2.1 Computation of Labour Cost, Treatment of Overtime and Idle time
- 2.2.2 Presentation and Disclosure in Cost Statements

Unit 3 (10 Hours)

Overheads – Cost Accounting Standards - 3

- 3.1 Classification of Overhead Costs
- 3.2 Plant-wide vs. Departmental Overheads
- 3.3 Apportionment and Allocation of Overheads
 - 3.3.1 Primary Distribution of Overheads
 - 3.3.2 Secondary Distribution of Overheads- Direct Distribution, Reciprocal and Non-Reciprocal Methods
- 3.4 Absorption of Overheads
- 3.5 Presentation and Disclosure in Cost Statements

Unit 4 (15 Hours)

Costing Systems

- 4.1 Process Costing - Process Losses and Gains – Accounting Treatment of Normal and Abnormal Wastage and Abnormal Gain
- 4.2 Joint and by Product Costing – Cost Accounting Standards - 19
- 4.3 Job Order Costing
- 4.4 Activity Based Cost Management - Features and Activity Analysis
- 4.5 Life-Cycle Costing

Unit 5 (15 Hours)

Modern Cost Management Techniques

- 5.1 Lean Resources Management Techniques, Total Productive Maintenance, Throughput Accounting, Capacity Management and Analysis - Cost Accounting Standards - 2
- 5.2 Business Process Improvement – Value Analysis, Value Engineering, Value Chain Analysis, Value-added Concepts, Process Analysis, Business Process Reengineering and Standardisation

BOOKS FOR STUDY

Jain S.P. and Narang K.L., *Cost Accounting Principles and Practice*, New Delhi: Kalyani Publishers, 2021

BOOKS FOR REFERENCE

Maheshwari S.N., *Cost Accounting*, New Delhi: Sultan Chand, 2021
Reddy T.S and Hari Prasad Reddy Y., *Cost Accounting*, Chennai: Margham Publications, 2021
V K Saxena, *Strategic Cost Management and Performance*, Sultan Chand & Sons, 2020
CMA Exam Review – Part I, Becker Professional Education Corporation
Gupta M P, *Cost Accounting: Text and Problems*, S. Chand Publications

JOURNALS

Journal of Cost Accounting
Journal of Cost Management
International Cost Management Journal

WEB RESOURCES

www.accountingformanagement.com
www.zoominfo.com
www.icmai.in

PATTERN OF ASSESSMENT

Continuous Assessment Test:

Total Marks: 50

Duration: 90 Minutes

Section A $3 \times 2 = 6$ (no choice)

Section B $3 \times 8 = 24$ (from a choice of four)

Section C $1 \times 20 = 20$ (from choice of two)

Other Components:

Total Marks: 50

Presentation / Case Study /Objective Test/Problem solving/Assignment

End-Semester Examination:

Total Marks: 100

Duration: 3 hours

Section A – $10 \times 2 = 20$ (Max. 50 words, 6 theory and 4 problems)

Section B – $5 \times 8 = 40$ Marks (2 theory and 6 problems)

Section C – $2 \times 20 = 40$ Marks (1 theory and 3 problems)

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600086
B.COM DEGREE: BANKING, FINANCE AND ENTREPRENEURSHIP

SYLLABUS

(Effective from the Academic Year 2022-2023)

LEGAL AND REGULATORY ASPECTS OF BANKING

CODE: 22BF/MC/LB23

CREDITS: 3

LTP: 3 1 0

TOTAL TEACHING HOURS: 52

OBJECTIVES OF THE COURSE

- To enable students to understand the basic provisions of regulations of banking laws
- To educate the students on the roles and responsibilities of Securities and Exchange Board of India
- To sensitise students on the legal rights, duties and obligations arising out of banking transactions

COURSE LEARNING OUTCOMES

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

- Comprehend the legal framework of banking
- Apply the provisions of negotiable instruments
- Understand/Expose the provisions relating to Money Laundering
- Familiarise with the provisions of SARFAESI Act
- Analyse the loan disbursement process followed by different Banks

Unit 1 (10 Hours)

Banking Regulation

- 1.1 Banking Regulation Act, 1949 - Definition of Banking, Licensing, opening of Branches, Functions of Banks, Inspection
- 1.2 Central Banking and role of RBI and their Functions

Unit 2 (10 Hours)

Negotiable Instruments Act, 1881

- 2.1 Meaning and Characteristics of Promissory note, Bill of Exchange and Cheque
- 2.2 Crossing and Endorsement of Cheques
- 2.3 Payment and Collection of Cheques

Unit 3 (10 Hours)

Prevention of Money Laundering Act 2002

- 3.1 Salient features of the Act - Definition and Scope of Money Laundering – Survey, Search and Seizure
- 3.2 Attachment - Powers to Arrest under the Act - Adjudication by the Adjudicating Authorities and Special Courts
- 3.3 Obligation of Banking Companies, Financial Institutions and Intermediaries
- 3.4 Other Obligations of Reporting Entities

Unit 4 (12 Hours)

The Securitisation and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002 (SARFAESI Act)

- 4.1 Applicability
- 4.2 Objectives, Formation and Role of the Act
- 4.3 Process and Documentation

Unit 5 (10 Hours)

Loan Approval Process & Disbursement

- 5.1 Overview of CIBIL and Credit Score - Importance of CIBIL Score in Loan Approval Process
- 5.2 CIBIL Report - Loan Rejection and Disputes
- 5.3 Duties and Responsibilities of Banks in Loan Disbursement

BOOKS FOR STUDY

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

BOOKS FOR REFERENCE

Dr. Gurusamy S, *Banking Theory Law and Practice*, Vijay Nicole Imprints Pvt. Ltd, Chennai, 2019.

Radhakrishnan, S. A. (n.d.). *Bank Management*. Margham Publications, 2021
Santhanam, B. (n.d.). *Banking and Financial System*. Margham Publications, 2021
Santhanam, B. (n.d.). *Banking Theory, Law & Practice*. Margham Publications, 2021
K B Asthana, *The SARFAESI Act 2002 & Indian Banking System*, IP Innovative Publication Pvt. Ltd., 2021

WEB RESOURCES

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

PATTERN OF ASSESSMENT

Continuous Assessment Test: Total Marks: 50 Duration: 90 minutes
Section A – 7 x 2 = 14 Marks (no choice)
Section B – 2 x 8 = 16 Marks (from a choice of three)
Section C – 1 x 20 = 20 Marks (from a choice of two)

Other Components: Total Marks: 50
Seminars/Group Discussion/Assignments/Class Presentations

End-Semester Examination: Total Marks: 100 Duration: 3 hours
Section A – 10 x 2 = 20 Marks (no choice - Max 30 words)
Section B – 5 x 8 = 40 Marks (from a choice of seven - Max 500 words)
Section C – 2 x 20 = 40 Marks (from a choice of four - Max 1200 words)

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600086
B.COM DEGREE: BANKING, FINANCE AND ENTREPRENEURSHIP

SYLLABUS

(Effective from the Academic Year 2022-2023)

STRATEGIC FINANCIAL PLANNING

CODE: 22BF/AC/SF25

CREDITS : 5

L T P: 5 0 0

TOTAL TEACHING HOURS: 65

OBJECTIVES OF THE COURSE

- To develop an understanding on strategic planning models
- To identify effective growth strategies
- To enable students to understand, analyse and interpret the data using various statistical tools and techniques

COURSE LEARNING OUTCOMES

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

- Comprehend the process of strategic planning
- Estimate the future cash flows and financial position
- Prepare projection statements and budgets
- Apply the forecasting techniques and forecast the Financial Position of a business concern (K6)
- Examine and report the trend using secondary data

Unit 1 (10 Hours)

Strategic Planning

- 1.1 Strategic Planning
- 1.2 Strategic Factors
- 1.3 Long-term Vision and Goals - Alignment of Tactics with Long-term Strategic Goals
- 1.4 Strategic Planning Models and Analytical Techniques – Strategic Planning Process, Characteristic of a Successful Strategic Planning Process

Unit 2 (15 Hours)

Financial Planning and Analysis

- 2.1 Proforma Financial Statements
- 2.2 Statement of Cash Flows and Projections
- 2.3 Redrafting Financial Statements for Ratio Analysis, Dupont Analysis

Unit 3 (15 Hours)

Budgets and Budgeting

- 3.1 Meaning and Objectives - Operations and Performance Goals
- 3.2 Budget Process - Characteristics of a Successful Budget Process – Resource Allocation
- 3.3 Classification of Budgets and its Preparation – Operational Budgets, Financial Budgets, Master Budgets, Rolling Budgets, Flexible Budgets, Planning and Control Budgets
- 3.4 Types of Budgeting - Responsibility Budgeting, Activity Based Budgeting, Zero-based Budgeting

Unit 4 (10 Hours)

Forecasting Techniques

- 4.1 Simple Linear Regression Analysis - Regression Equation and Estimation – Multiple Regression
- 4.2 Learning Curve Analysis
- 4.3 Expected Value
- 4.4 Probability Theory

Unit 5 (15 Hours)

Analysis of Time Series

- 5.1 Utility and Components of Time Series
- 5.2 Method of Measuring Trend
- 5.3 Measurement of Seasonal Variation

BOOKS FOR STUDY

Gupta S.P., *Statistical Methods*, New Delhi, Sultan Chand and Sons, 2021

Maheshwari S N, *Principles of Management Accounting*, Sultan Chand and Sons, 2021

Fred David R, *Strategic Management*, Pearson Education, 2022

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, 2010

Reddy T S, A Murthy, *Management Accounting*, Margham Publications, 2021

CMA Exam Review Part I, Becker Professional Education Ltd.

PATTERN OF ASSESSMENT

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

Section A 3 x 2 = 6 (no choice)

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

Section C 1 x 20 = 20 (from choice of two)

Other Components: **Total Marks: 50**

Presentation / Case Study / Objective Test / Problem solving / Assignment

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

Section A – 10 x 2 = 20 (Max. 50 words, 6 theory and 4 problems)

Section B – 5 x 8 = 40 Marks (4 theory and 4 problems)

Section C – 2 x 20 = 40 Marks (1 theory and 3 problems)

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086
Soft Skills Course Offered to students of
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SYLLABUS
(Effective from the academic year 2022 – 2023)

LIFE SKILLS – HEALTH, ENERGY AND COMPUTER BASICS

CODE: 22BF/SS/HC13

CREDITS: 3

L T P: 3 0 0

TOTAL TEACHING HOURS: 39

OBJECTIVES OF THE COURSE

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

COURSE LEARNING OUTCOMES

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

- Identify the importance of a few plants and their health benefits
- Recognise the causes and symptoms of common disorders
- Calculate food energy values and follow the recommended dietary allowances (RDA) and appreciate the need for them.
- Conserve energy and use it responsibly
- Understand computer configuration for purchase of personal computer and e-mail setting

Unit 1 (13 Hours)

Food and Health

1.1 Traditional food and their health benefits

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

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

1.2 Causes, symptoms and home remedies for the following ailments Common cold, Anaemia, Hypothyroidism, Obesity, Diabetes, Mellitus, Polycystic Ovarian Syndrome, Ulcer, Wheezing and Hypertension

Unit 2 (13 Hours)

Food and energy balance

2.1 Units of Energy, Components of Total Energy Requirement – Basal Metabolic Rate, energy requirements for (work) physical activity and Thermic effect of food

2.2 Factors affecting Basal Metabolic Rate and Thermic Effect of food

2.3 Recommended Dietary Allowances and Balanced Diet, Food Energy Values- Calculation

Unit 3 (13 Hours)

3.1 Energy conservation

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

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

3.2 Computer fundamentals

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

3.2.2 Configuring Email

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

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

BOOKS FOR REFERENCE

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

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

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

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

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

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

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

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

Trevor Linsley, *Basic electrical installation work*. Newnes imprint 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 DEGREE: BANKING, FINANCE AND ENTREPRENEURSHIP
SYLLABUS
(Effective from the academic year 2022-2023)
INTERNSHIP

CODE: 22BF/MC/IN22

CREDITS: 2

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

OBJECTIVES OF INTERNSHIP

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

GUIDELINES:

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

Preparation of Final Report

The report should have a minimum of 25 pages detailing the work assigned and performed in the organization - Introduction of the Organisation/ Practical Aspects of Internship - Experience/Suggestions/Challenges/Conclusion

Pattern of Evaluation

Log book 20 marks

Project report & viva 80 marks

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086

B.COM DEGREE: BANKING, FINANCE AND ENTREPRENEURSHIP

SYLLABUS

(Effective from the Academic Year 2022 - 2023)

CORPORATE FINANCIAL REPORTING

CODE: 22BF/MC/CR34

CREDITS: 4

L T P: 4 1 0

TOTAL TEACHING HOURS: 65

OBJECTIVES OF THE COURSE

- To provide an understanding of the financial statements of companies
- To equip students with the skills required to evaluate the assets and liabilities of a concern
- To provide comprehensive knowledge on integrated reporting
- To expose the students to the practical applicability of performance measures

COURSE LEARNING OUTCOMES

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

- Demonstrate understanding of the preparation of the financial statements
- Prepare and analyse integrated reports
- Apply the techniques of evaluating assets and liabilities
- Analyse the performance and profitability of business concerns
- Examine the concepts of responsibility accounting and performance reporting

Unit 1 (15 Hours)

Company Financial Statements

- 1.1 Income Statement – Uses – Components – Presentation and Limitations
- 1.2 Statement of Changes in Equity – Equity Components and Classifications
- 1.3 Financial Position Statement – Purposes and Uses – Components – Preparation and Articulation
- 1.4 IFRS Reporting

Unit 2 (10 Hours)

Integrated Reporting

- 2.1 Meaning, Objectives and Purpose
- 2.2 Elements of Integrated Reports
- 2.3 Benefits and Challenges

Unit 3 (15 Hours)

Valuation of Assets and Liabilities

- 3.1 Asset Valuation – Receivables, Inventory, Investments, Fixed Assets & Intangible Assets
- 3.2 Valuation of Liabilities - Accounts Payable, Long-Term Debt, Stockholders' Equity, Retained Earnings
- 3.3 Tax Accounting – Tax Accounting Standards

Unit 4 **(10 Hours)**
Financial Performance

- 4.1 Value Creation Concept and Process
- 4.2 Revenue Recognition – Criteria for Revenue Recognition
- 4.3 Income Measurement

Unit 5 **(15 Hours)**
Responsibility Accounting and Performance Reporting

- 5.1 Types of Responsibility Centres – Transfer Pricing – Reporting to Organisational Segments
- 5.2 Performance Measures – Product Profitability Analysis - Business Unit Profitability Analysis - Customer Profitability Analysis - Return on Investment - Residual Income - Investment Base Issues – Key Performance Indicators (KPIs) – Balanced Scorecard

BOOKS FOR STUDY

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

Herman Aguinis, *Performance Management*, Pearson Prentice Hall, 2021

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

BOOKS FOR REFERENCE

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

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

Maheshwari S. N and Suneel K Maheshwari, *Advanced Accounting 11th Edition*, Vikas Publishing H, 2021

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

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

JOURNALS

Journal of the Institute of Chartered Accountants of India

International Journal of Management and Financial Accounting

Journal of Accounting and Finance: Research Development Association, Jaipur

Journal of Finance - Sage

WEB RESOURCES

www.icaai.org

www.emeraldinsight.com

www.accaglobal.com

www.journals.elsevier.com

PATTERN OF ASSESSMENT

Continuous Assessment Test:

Total Marks: 50

Duration: 90 minutes

Section A – $3 \times 2 = 6$ Marks (Theory 2 & Problem 1- no choice)

Section B – $3 \times 8 = 24$ (from a choice 3 theory and 1 problem)

Section C – $1 \times 20 = 20$ (from a choice of 1 theory and 1 problem)

Other Component:

Total Marks: 50

Assignments / Problem Solving

End Semester Examination:

Total Marks: 100

Duration: 3 hours

Section A – $10 \times 2 = 20$ (Max. 50 words, 6 theory and 4 Problems)

Section B – $5 \times 8 = 40$ Marks (From a choice of 5 theory and 2 problems)

Section C – $2 \times 20 = 40$ Marks (From a choice of 2 theory and 2 Problems)

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086

B.COM DEGREE: BANKING, FINANCE AND ENTREPRENEURSHIP

SYLLABUS

(Effective from the Academic Year 2022-2023)

RETAIL AND CORPORATE BANKING

CODE: 22BF/MC/RC33

CREDITS : 3

L T P : 3 1 0

TOTAL TEACHING HOURS : 52

OBJECTIVES OF THE COURSE

- To expose students to the importance of retail banking and its functions
- To educate students on different retail banking products and services
- To enable students to understand the importance of corporate banking
- To provide an insight into the process of SME finance

COURSE LEARNING OUTCOMES

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

- Comprehend the various functions and role of retail banking
- Understand the different retail banking products and its difference from traditional banking products
- Prepare a project report on SME finance
- Examine the various services of corporate banking
- Compare and contrast the recent developments in the retail and corporate banking sector

Unit 1	Introduction to Retail Banking	(10 Hours)
	1.1 Retail Banking – Origin, Meaning, Nature and Importance	
	1.2 Dimensions of Retail Banking	
	1.3 Functions and Role of Retail Banking	
Unit 2	Retail Banking Products and Operations	(10 Hours)
	2.1 Types of Products	
	2.2 Retail Banking Operations – Bank originated, Customer originated, Transactions originated	
	2.3 Importance of Retail Banking in Indian Economy	
Unit 3	Small and Medium Enterprises Banking Services	(10 Hours)
	3.1 Sources and Modes of SME Finance	
	3.2 Operational Procedure	
	3.3 Recovery of Finance	

Unit 4**(12 Hours)****Corporate Banking**

- 4.1 Meaning, Evolution and Importance of Corporate Banking
- 4.2 Services of Corporate Banking – Cash Management, Debt Management, Factoring, Custodial Services, Trade Services, Offshore Services etc.

Unit 5**(10 Hours)****Recent Developments in Retail and Corporate Banking**

- 5.1 Importance of Institutional Deposits vis-a-vis Retail Deposits
- 5.2 Issues and Challenges in Retail and Corporate Banking
- 5.3 Technological Changes in Retail and Corporate Banking

BOOKS FOR STUDY

Natarajan, R. (n.d.). *Corporate Banking*. Chennai: Create Space Independent Publishing Platform.

Agarwal, O. (n.d.). *Fundamentals of Retail Banking*. New Delhi: Himalaya Publishing House.

BOOKS FOR REFERENCE

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

Indian Institute of Banking and Finance. (n.d.). *Retail Banking*. New Delhi: Macmillan Education.

Itenderson, J. (n.d.). *Retail and Digital Banking: Principles and Practices*. London: Kogan Page.

Krishnan, S. (n.d.). *Power of Mobile Banking*. USA: Wiley.

Pond, K. (n.d.). *Retail Banking*. UK: Gosbrook Professional Publishing.

Suresh, P. (n.d.). *Management of Banking and Financial Services*. Chennai: Pearson.

V.A., A. (n.d.). *Fundamentals of Money and Banking*. New Delhi: Himalaya Publishing

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

Section A – 7 x 2 = 14 Marks (no choice)

Section B – 2 x 8 = 16 Marks (from a choice of three)

Section C – 1 x 20 = 20 Marks (from a choice of two)

Other Components:**Total Marks: 50**

Seminar/Group Discussion/Assignments/Class Presentations

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

Section A – 10 x 2 = 20 Marks (no choice- Max 30 words)

Section B – 5 x 8 = 40 Marks (from a choice of seven- Max 500 words)

Section C – 2 x 20 = 40 Marks (from a choice of four- Max 1200 words)

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086

B.COM DEGREE: BANKING, FINANCE AND ENTREPRENEURSHIP

SYLLABUS

(Effective from the Academic Year 2022-2023)

MANAGEMENT PRINCIPLES AND APPLICATIONS

CODE: 22BF/MC/MP33

CREDITS : 3

L T P: 3 1 0

TOTAL TEACHING HOURS: 52

OBJECTIVES OF THE COURSE

- To expose students to the concepts of Management
- To provide the students a comprehensive understanding of the planning and decision-making functions of Management
- To educate students on the need for competence, communication and leadership for working in the organisation
- To familiarise students with the current management practices

COURSE LEARNING OUTCOMES

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

- Understand the fundamental concepts in management
- Analyse the planning and decision making functions of management
- Demonstrate organisational structures
- Acquire practical management skills necessary for higher organisational positions
- Describe the controlling process

Unit 1 (12 Hours)
Overview of Management

- 1.1 Meaning – Science or Art, Process, Managerial Functions and Roles
- 1.2 Approaches to Management – Classical, Quantitative, Behavioral, Contemporary
- 1.3 Management Thought – FW Taylor, Henry Fayol, Elton Mayo, Peter Drucker, Michael Porter, CK Prahalad
- 1.4 Trends and Challenges of Management in Global Scenario

Unit 2 (10 Hours)
Planning

- 2.1 Planning – Meaning Types and Process
- 2.2 Business Environment Analysis – Meaning, Types and Techniques (SWOT, PESTLE, BCG Matrix)
- 2.3 Decision Making – Meaning, Types and Techniques

Unit 3 (10 Hours)
Organising

- 3.1 Meaning and Types of Organisation
- 3.2 Process of Organising
- 3.3 Organisation Structure and Chart- Mckinsey's 7S Model
- 3.4 Span of Control, Departmentation, Delegation and Decentralization

Unit 4 **(12 Hours)**
Staffing and Directing

- 4.1 Staffing – Recruitment, Selection, Induction, Training and Development
- 4.2 Motivation – Meaning and Theories (Maslow – Needs Theory, Herzberg – TwoFactor Theory)
- 4.3 Leadership – Meaning, Styles and Theories (Trait, Likert Behavioral, Managerial Grid, Fiedler Situational)
- 4.4 Management Styles- Management by Objectives, Management by Exception, Management by Control
- 4.5 Communication – Meaning, Types, Process and Barriers

Unit 5 **(8 Hours)**
Control

- 5.1 Meaning and Importance of Control
- 5.2 Process of Control Mechanism - MIS
- 5.3 Control Techniques – PERT, CPM, ROI, Budgetary Control

BOOKS FOR STUDY

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

BOOKS FOR REFERENCE

Robbins, S. and Coulter, M, *Management*, Pearson Education.

Robbins, S. P. Decenzo, D.A., Bhattacharya, S. and Agrawal, M.M., *Fundamentals of Management: Essentials, Concepts and Applications*, Pearson Education.

Drucker P. F., *Practice of Management*, Mercury Books, London.

Singh, B.P. and Singh, A.K., *Essentials of Management*, Excel Books.

Chhabra, T.N., *Essentials of Management*, Sun India.

Griffin, R.W., *Management Principles and Application*, Cengage Learning 8. Luthans, F., *Introduction to Management*, McGraw Hill.

JOURNALS

European Journal of Business Management
International Journal of Management Reviews
Academy of Management Journal Management
Science

WEB RESOURCES

www.exed.hbs.edu
www.hbr.org
www.xlri.ac.in

PATTERN OF ASSESSMENT

Continuous Assessment Test:

Total Marks: 50

Duration: 90 minutes

Section A – 7 x 2 = 14 Marks (no choice)

Section B – 2 x 8 = 16 Marks (from a choice of three)

Section C – 1 x 20 = 20 Marks (from a choice of two)

Other Components:

Total Marks: 50

Seminar/Group Discussion/Assignments/Class Presentations

End-Semester Examination:

Total Marks: 100

Duration: 3 hours

Section A – 10 x 2 = 20 Marks (no choice- Max 30 words)

Section B – 5 x 8 = 40 Marks (from a choice of seven- Max 500 words)

Section C – 2 x 20 = 40 Marks (from a choice of four- Max 1200 words)

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086

B.COM DEGREE: BANKING, FINANCE AND ENTREPRENEURSHIP

SYLLABUS

(Effective from the Academic Year 2022 - 2023)

ENTREPRENEURSHIP ECOSYSTEM

CODE: 22BF/MC/EE33

CREDITS : 3

LTP : 3 1 0

TOTAL TEACHING HOURS: 52

OBJECTIVES OF THE COURSE

- To provide an understanding of the concept of entrepreneurship.
- To impart knowledge on the financing aspects for entrepreneurial ventures.
- To educate students on the government initiative for promoting entrepreneurship

COURSE LEARNING OUTCOMES

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

- Comprehend the concept of entrepreneurship.
- Prepare a business plan to start an enterprise
- Develop an understanding of small scale enterprises
- Explore the different schemes for financing entrepreneurial venture
- Identify personal attributes that enable best use of entrepreneurial opportunities

Unit 1 (10 Hours)
Introduction

- 1.1 Entrepreneur - Meaning, Definition, Characteristics, Types and Functions of an Entrepreneur, Theories of entrepreneurship, Role of Socioeconomic environment.
- 1.2 Role of Entrepreneurship in the growth of Economic Development
- 1.3 Entrepreneurship Development - Barriers (Internal and External)
- 1.4 Factors Influencing Entrepreneurship development

Unit 2 (12 Hours)
Creating Entrepreneurial Venture

- 2.1 Generating Business idea, Sources of Innovation, generating ideas, Creativity and Entrepreneurship
- 2.2 Challenges in managing innovation, Entrepreneurial strategy, Business planning process;
- 2.3 Drawing business plan, Business plan failures
- 2.4 Promotion of a Venture, External environmental analysis- economic, social and technological
- 2.5 Competitive factors, Legal requirements for establishment of new unit and raising of funds, venture capital sources and documentation required.

Unit 3 (10 Hours)

Entrepreneurial Finance

- 3.1 Financial Planning – Meaning, Need and Process
- 3.2 Sources of finance – Internal and External
- 3.3 Project Cost Analysis
- 3.4 Venture Capital Financing, Angel Investors, Lease Financing, Crowd Funding

Unit 4 (10 Hours)

Small Scale Enterprises

- 4.1 Small Scale Industries, Tiny Industries, Ancillary Industries, Cottage Industries
- 4.2 Product Range, Capital Investment, Ownership Patterns
- 4.3 Importance and Role played by SSE in the Development of the Indian Economy
- 4.4 Problems Faced by SSEs – Steps Taken to Solve the Problems – Policies Governing SSEs
- 4.1 Sickness in SSEs – Meaning and Definition of a Sick Industry, Causes of Industrial Sickness, Preventive and Remedial Measures for Sick Industries

Unit 5 (10 Hours)

Government Initiatives in Promoting Entrepreneurship

- 5.1 Financial Assistance to Entrepreneur – Subsidies and Incentives
- 5.2 MSME policy in India
- 5.3 State Development Promotion Agencies: District Industries Centers (DIC), SIPCOT
- 5.4 Small Industries Service Institute of India (SISI)

BOOKS FOR STUDY

Khanka S S, *Entrepreneurial Development*, New Delhi: S. Chand & Co, 2015

Leach Chris, W Ronald, *Entrepreneurial Finance*, Cengage Learning, 5th Edition., 2014

BOOKS FOR REFERENCE

Yindenaba Jousha, *Entrepreneurial Finance for MSMEs: A Managerial Approach for Developing Markets*, Palgrave Macmillian, 2017

Rogers and Makonnen, *Entrepreneur Finance: Finance and Business Strategy for a Serious Entrepreneur*. Mc Graw hill Education.

Gibbons Gary, *Entrepreneur Finance: A Global Perspective*, Sage Publications, 2014
Alemany Lusía, *Entrepreneurial Finance: the Art and Science of Growing Ventures*, Cambridge University Press, 2018

JOURNALS

The Journal of Entrepreneurial Finance
Venture Capital Journal

WEB RESOURCES

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

PATTERN OF ASSESSMENT

Continuous Assessment Test:

Total Marks: 50

Duration: 90 minutes

Section A – 7 x 2 = 14 Marks (no choice)

Section B – 2 x 8 = 16 Marks (from a choice of three)

Section C – 1 x 20 = 20 Marks (from a choice of two)

Other Components:

Total Marks: 50

Seminar/Group Discussion/Assignments/Class Presentations

End-Semester Examination:

Total Marks: 100

Duration: 3 hours

Section A – 10 x 2 = 20 Marks (no choice- Max 30 words)

Section B – 5 x 8 = 40 Marks (from a choice of seven- Max 500 words)

Section C – 2 x 20 = 40 Marks (from a choice of four- Max 1200 words)

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B.COM DEGREE: BANKING, FINANCE AND ENTREPRENEURSHIP

SYLLABUS

(Effective from the Academic Year 2022-2023)

STRATEGIC EDGE ANALYSIS

CODE: 22BF/AC/SE35

CREDITS : 5

L T P: 5 0 0

TOTAL TEACHING HOURS : 65

OBJECTIVES OF THE COURSE

- To enable students to understand the relevance of information systems
- To create an awareness on data governance
- To familiarise students with emerging trends in good governance practices.

COURSE LEARNING OUTCOMES

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

- Understand the key principles and theories of data analytics
- Apply techniques in problem solving
- Comprehend the security control techniques
- Understand and apply digital tools
- Evaluate the data control measures

Unit 1 (15 Hours)
Information Systems

- 1.1 Management Information and Control Systems
- 1.2 Enterprise Resource Planning Systems
 - 1.2.1 Materials Requirement Planning and Manufacturing Resource Planning
- 1.3 Enterprise Performance and Risk Management Systems and Models

Unit 2 (10 Hours)
Data Governance

- 2.1 Data Policies and Procedure
- 2.2 Systems Development Life Cycle
- 2.3 Data, Access and Security Controls

Unit 3 (10 Hours)
Financial Transformative Technologies

- 3.1 Cloud Computing
- 3.2 Robotics Process Automation
- 3.3 Data Innovation

Unit 4 (15 Hours)
Data Analytics

- 4.1 Business Intelligence and Artificial Intelligence
- 4.2 Data Mining
- 4.3 Digital Tools - Production, Administration and Marketing
- 4.4 Data Visualisation and Business Eco System

Unit 5 (15 Hours)
Data Controls and Security Measures

- 5.1 Components and Types of Internal Controls
- 5.2 Application and Transaction Controls
- 5.3 Network Controls – Backup and Restoration Controls
- 5.4 Business Continuity Planning
- 5.5 Crisis Management Protocol

BOOKS FOR STUDY

Evans, James R., Business Analytics, Pearson Publications, 2012
Albright, Christian and Winston, Wayne L., Business Analytics: Data Analysis and Decision Making, Cengage Learning, 2017

BOOKS FOR REFERENCE

Cox, Emmett, Retail Analytics: The Secret Weapon, John Wiley and Sons, 2011
Erik, Van Vulpen and Green, David, The Basic Principles of People Analytics, Createspace Independent Publishing, 2016

JOURNALS

Drake Business Review
Journal of Business Analytics
International Journal of Business Analytics

WEB RESOURCES

<http://www.mop.ir/portal/file/?132654/>
www.irpdf.com_Predictive_Analytics_for_Human_Resources.pdf
<http://alqashi.com/book/book17.pdf>

PATTERN OF ASSESSMENT

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

Section A – 7 x 2 = 14 Marks (no choice)
Section B – 2 x 8 = 16 Marks (from a choice of three)
Section C – 1 x 20 = 20 Marks (from a choice of two)

Other Components: Total Marks: 50

Seminars/Group Discussion/Assignments/Class Presentations

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

Section A – 10 x 2 = 20 Marks (no choice - Max 30 words)
Section B – 5 x 8 = 40 Marks (from a choice of seven - Max 500 words)
Section C – 2 x 20 = 40 Marks (from a choice of four - Max 1200 words)

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086

B.COM DEGREE: BANKING, FINANCE AND ENTREPRENEURSHIP

SYLLABUS

(Effective from the Academic Year 2022-2023)

FINANCIAL MANAGEMENT

CODE: 22BF/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 enable the students to select and apply the techniques in managing workingcapital
- To assist the student apply the concepts of financial management

COURSE LEARNING OUTCOMES

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

- Understand the financial environment within which the organizations must operate
- Measure the cost of capital of various financial instruments
- Critically evaluate the long-term project proposals
- Calculate the working capital requirements of a concern

Unit 1 (10 Hours)

Introduction to Financial Management

- 1.1 Financial Management – Meaning, Definition and Features
- 1.2 Time Value of Money-Concepts and Applications
 - 1.2.1 Computation of Time value of Money
 - 1.2.1.1 Compounding Techniques
 - 1.2.1.2 Present Value Techniques

Unit 2 (15 Hours)

Capital Structure

- 2.1 Meaning and Significance of Capital Structure
- 2.2 EPS-EBIT Analysis
- 2.3 Leverages - Meaning and Importance - Types of Leverages

Unit 3 (15 Hours)

Cost of Capital

- 3.1 Meaning and Significance
- 3.2 Cost of Equity and Retained Earnings
- 3.3 Cost of Debt – Redeemable, Cost of Preference - Redeemable
- 3.4 Computation of Overall Cost of Capital - Book Value and Market Value, Weighted Average Cost of Capital
- 3.5 Term Structure of Interest Rates

Unit 4 **(15 Hours)**
Working Capital Management
4.1 Working Capital – Meaning, Definition and Estimation of Working Capital Requirement
4.2 Cash Management, Marketable Securities Management, Accounts Receivable Management
4.3 Inventory Management
4.4 Short-term Credit Management

Unit 5 **(10 Hours)**
Capital Budgeting
5.1 Stages of Capital Budgeting – Incremental Cash Flows, Income Tax considerations, Evaluating Uncertainty
5.2 Methods of Capital Investment Analysis - Pay Back Period, Net Present Value and Internal Rate of Return

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.

JOURNALS

Journal on Risk and Financial Management

Indian Journal of Finance

WEB RESOURCES

www.mdpi.com/

www.indianjournaloffinance.co.in/

www.financeindia.

PATTERN OF ASSESSMENT

Continuous Assessment Test

Total Marks : 50

Duration : 90 minutes.

Section A - 3 x 2 = 6 (no choice-2 Problems, 1 Theory)

Section B - 3 x 8 = 24 (from a choice of four questions- 2 Theory, 2 Problems)

Section C - 1 x 20 = 20 (from choice of two questions- Problems)

Other Components:

Total Marks : 50

Assignments/ Objective Test/ Case Study

End Semester Examination:

Total Marks:100

Duration: 3 hours

Section A – 10 x 2 = 20 Marks (no choice 5 Questions theory and 5 Problems)

Section B – 5 x 8 = 40 Marks (from a choice of seven questions – 2 theory and 5 problems)

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

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086

B.COM DEGREE: BANKING, FINANCE AND ENTREPRENEURSHIP

SYLLABUS

(Effective from the Academic Year 2022-2023)

ENTREPRENEURIAL FINANCE

CODE:22BF/MC/EF43

CREDITS:3

L T P:3 1 0

TOTAL TEACHING HOURS: 52

OBJECTIVES OF THE COURSE

- To provide to the students an understanding about the concept of entrepreneurship.
- To impart knowledge to the students on financing entrepreneurial ventures.
- To educate students on choice of financial avenues

COURSE LEARNING OUTCOMES

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

- Comprehend the concept of entrepreneurship.
- Understand investment process in new ventures.
- Identify sources of finance for new ventures.
- Explore the different schemes for financing entrepreneurial venture

Unit 1 (10 Hours)

Introduction

- 1.1 Entrepreneur - Meaning, Definition, Characteristics, Types and Functions of an Entrepreneur
- 1.2 Role of Entrepreneurship in the growth of Economic Development
- 1.3 Entrepreneurship Development - Barriers (Internal and External)
- 1.4 Factors Influencing Entrepreneurship development

Unit 2 (10 Hours)

Enterprise Launching

- 2.1 Opportunity Identification and Selection, Idea Generation-Sources
- 2.2 Project Formulation- Importance and Elements
- 2.3 Project Feasibility Analysis- Factors and Report.
- 2.4 Business Plan – Contents and Significance of Business Plan

Unit 3 (10 Hours)

Entrepreneurial Finance

- 3.1 Financial Planning – Meaning, Need and Process
- 3.2 Sources of finance – Internal and External
- 3.3 Project Cost Analysis
- 3.4 Venture Capital Financing, Angel Investors, Lease Financing, Crowd Funding

Unit 4 (12 Hours)

Institutions Assisting Entrepreneurial Finance

- 4.1 Banking Institutions- Commercial , Co-operative, Rural
- 4.2 Non-Banking Institutions assisting Entrepreneurs
- 4.3 Development Financial Institutions – SIDBI, Mudra
- 4.4 Startup Finance

Unit 5**(10 Hours)****Government Initiatives in Promoting Entrepreneurship**

5.1 Financial Assistance to Entrepreneur – Subsidies and Incentives

5.2 MSME policy in India,

5.3 State Development Promotion Agencies: District Industries Centers (DIC),
SIPCOT

5.4 Small Industries Service Institute of India (SISI)

BOOKS FOR STUDY

Khanka S S, Entrepreneurial Development, New Delhi: S. Chand & Co, 2015

Leach Chris, W Ronald, Entrepreneurial Finance, Cengage Learning, 5th Edition., 2014

BOOKS FOR REFERENCEYindenaba Jousha, Entrepreneurial Finance for MSMEs: A Managerial Approach for
Developing Markets, Palgrave Macmillan, 2017Rogers nd Makonnen, Entrepreneur Finance: Finance and Business Strategy for a Serious
Entrepreneur. Mc Graw hill Education.

Gibbons Gary, Entrepreneur Finance: A Global Perspective, Sage Publications, 2014

Alemany Lusía, Entrepreneurial Finance: the Art and Science of Growing Ventures,
Cambridge University Press, 2018**JOURNALS**

The Journal of Entrepreneurial Finance

Venture Capital Journal

WEB RESOURCESwww.ocw.mit.edu.comwww.nptel.ac.inwww.xlri.com**PATTERN OF ASSESSMENT****Continuous Assessment Test: Total Marks: 50 Duration: 90 minutes**

Section A – 7 x 2 = 14 Marks (no choice)

Section B – 2 x 8 = 16 Marks (from a choice of three)

Section C – 1 x 20 = 20 Marks (from a choice of two)

Other Components: Total Marks: 50

Seminar/Group Discussion/Assignments/Class Presentations

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

Section A – 10 x 2 = 20 Marks (no choice- Max 30 words)

Section B – 5 x 8 = 40 Marks (from a choice of seven- Max 500 words)

Section C – 2 x 20 = 40 Marks (from a choice of four- Max 1200 words)

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086

B.COM DEGREE: BANKING, FINANCE AND ENTREPRENEURSHIP

SYLLABUS

(Effective from the Academic Year 2022-2023)

ACCOUNTING FOR DECISION MAKING

CODE: 22BF/MC/AD43

CREDITS: 3

L T P: 3 1 0

TOTAL TEACHING HOURS: 52

OBJECTIVES OF THE COURSE

- To enable the students to prepare and analyse the financial data for internal reporting
- To equip the students with tools used for budgeting and forecasting
- To create an awareness on marginal analysis and pricing

COURSE LEARNING OUTCOMES

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

- Prepare Financial Statements for examining the relevant financial and cost data
- Use the tools and techniques for understanding the relationship between two different financial information
- Interpret and analyse the variances in cost and revenue
- Present financial report for forecasting and budgeting

Unit 1 (10 Hours)

Financial Statement Analysis

- 1.1 Meaning and Process of Financial Statement Analysis
- 1.2 Objectives, Types and Procedure for Analysis and Interpretation of Financial Statements
- 1.3 Tools of Financial Statement Analysis - Comparative Statement Analysis, Common Size Statement Analysis and Trend Analysis

Unit 2 (10 Hours)

Ratio Analysis

- 2.1 Liquidity, Activity, Profitability and Market Value Ratios
- 2.2 Profitability Analysis using Ratios - Income Measurement Analysis, Revenue Analysis, Cost of Sales Analysis, Expense Analysis, Variation Analysis

Unit 3 (12 Hours)

Marginal Costing

- 3.1 Marginal Costing – Meaning and Definition
- 3.2 Cost-Volume-Profit Analysis
- 3.3 Application of Marginal Costing in Decision Making - Special Orders and Pricing, Make or Buy, Sell or Process Further, Add or Drop a Segment, Capacity Considerations, Profit Performance and Alternative Operating Levels

Unit 4**(10 Hours)****Forex Management**

- 4.1 Impact of Foreign Operations
- 4.2 Effects of Changing Prices and Inflation
- 4.3 Impact of Changes in Accounting Treatment
- 4.4 Value and Income – Accounting and Economic Concepts
- 4.5 Earnings Equality

Unit 5**(10 Hours)****Standard Costing and Variance Analysis**

- 5.1 Meaning of Standard Cost and Standard Costing, Advantages, Limitations and Application
- 5.2 Variance Analysis – Material, Labour, Overhead and Sales Variances
- 5.3 Planning and Control Variances, Investigation of Variances, Revision Variances and Reconciliation of Variances

BOOKS FOR STUDY

Maheshwari, S.N. Principles of Management Accounting. New Delhi: Sultan Chand, 2018
Reddy, T.S. and A Murthy. Management Accounting. Chennai: Margham, 2015

BOOKS FOR REFERENCE:

Atkinson A. Anthony, Robert S Kaplan and S. Mark Young. Management Accounting. 2008
Indian Institute of Banker, Management Accounting, 2008
Horngren/Sundem G.L/Stratton, Introduction to Management Accounting, 13th edition
Khan, M.Y Jain P.K, Management Accounting, 3rd Edition TMH, 2013

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

WEB RESOURCES

www.icaai.org
www.icma.com
www.aicpa.org

PATTERN OF ASSESSMENT

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

Section A – 3 X 2 = 6 Marks (no choice-Problems)
Section B – 3 X 8 = 24 (from a choice of four-2 Problems, 2 Theory)
Section C – 1 X 20 = 20 (from a choice of two-Problems)

Other Components Total Marks: 50

Assignments/Problem Solving/Case Study Analysis/Mini Projects

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

Section A – 10 X 2 = 20 Marks (5 Theory and 5 Problems)
Section B – 5 X 8 = 40 Marks (From a Choice of 5 Problems, 2 Theory)
Section C – 2 X 20 = 40 Marks (From a Choice of 3 Problems, 1 Theory)

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086

B.COM DEGREE: BANKING, FINANCE AND ENTREPRENEURSHIP

SYLLABUS

(Effective from the Academic Year 2022-2023)

INDIAN FINANCIAL SYSTEM

CODE: 22BF/MC/IF43

CREDITS : 3

L T P : 3 1 0

TOTAL TEACHING HOURS: 52

OBJECTIVES OF THE COURSE

- To give an overview on the functioning and importance of Financial Institutions and Financial Markets
- To give a clear understanding and knowledge of Financial system in the present scenario
- To provide the students with the basic knowledge about the various financial services
- To provide adequate information about the roles of intermediaries and its regulatory bodies

COURSE LEARNING OUTCOMES

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

- Gain an understanding on practical relevance and importance of the Indian Financial system
- Assess the importance and functioning of the money market
- Examine the role and functions of capital market
- Differentiate the various financial institutions based on their functions
- Comprehend the importance of regulatory bodies

Unit 1 (10 Hours)
Introduction

- 1.1 Indian Financial System- Meaning, Characteristics, Significance and Components, Challenges and Growth
- 1.2 Financial Markets – Importance, Characteristics and Classification
- 1.3 Financial Institutions – Functions and Structure

Unit 2 (12 Hours)
Financial Markets

- 2.1 Types of Financial Markets
- 2.2 Market Efficiency
- 2.3 Capital Market – Functions, Instruments, Organisation and Mechanism
 - 2.3.1 Primary Market – Concept, Features, Functions, Instruments, Organisation and Mechanism - Initial Public Offer, Follow on Public Offer, Rights Issue, Private Placement, Preferential Issues, Bonus Issues, Book-Building, Global Depository Receipts
 - 2.3.2 Secondary Market – Functions, Methods of Issue in the Secondary Market

Unit 3 (10 Hours)

Financial Institutions

- 3.1 Depository Institutions - Organizational setup - Commercial Banks and Industrial Finance
- 3.2 Non-Depository Institutions – Mutual Fund, Chit Fund, Unit Trust of India – Insurance Companies (Both Life and Non-Life Insurance Companies)
- 3.3 Investment Banks – Meaning and Types
- 3.4 Non-Banking Financial Companies - Meaning, Scope, Characteristics and Functions, Types- Organized and unorganized

Unit 4 (10 Hours)

Financial Services

- 4.1 Concept, Nature and Scope
- 4.2 Merchant Banking – Meaning, Types, Responsibilities
- 4.3 Leasing – Types of Leasing
- 4.4 Credit Rating – Meaning, Functions, CRISIL, ICRA, CARE

(10 Hours)

Unit 5

Regulatory and Promotional Aspects

- 5.1 Securities and Exchange Board of India Act, 1992 - Objects, Powers, Significance and Functions - Insider Trading, Adjudication and Penalties
- 5.2 National Securities Depository Limited (NSDL), Central Depository Services Limited (CDSL), The Stock Holding Corporation of India Limited (SHCIL)

BOOKS FOR STUDY

M Y Khan, *Indian Financial System*, Tata McGraw Hill Education, 2017

Jeff Madhura, *Financial Institutions and Markets*, Cengage Learning India Private Limited, New Delhi, 2016

BOOKS FOR REFERENCE

Jayadeb Sarkhel, Seikh Salim, *Indian Financial System*, Tata McGraw Hill Education, 2018

Sujatra Bhattacharyya, *Indian Financial System*, Oxford University Press, 2017

Machiraju, *Indian Financial System*, Vikas Publishing House, 2nd Edition, 2010.

Srivastava R M and Divya Nigam, *Dynamics of Financial Markets and Institutions in India*, Excel Books, New Delhi, 2010

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

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

JOURNALS

International Journal of Banking and Finance Research

IOSR Journals

WEB RESOURCES

www.sebi.gov.in

www.nism.ac.in

www.rbi.org.in

PATTERN OF ASSESSMENT

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

Section A – $7 \times 2 = 14$ Marks (no choice)

Section B – $2 \times 8 = 16$ Marks (from a choice of three)

Section C – $1 \times 20 = 20$ Marks (from a choice of two)

Other Components: Total Marks: 50

Seminar/Group Discussion/Assignments/Class Presentations

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

Section A – $10 \times 2 = 20$ Marks (no choice- Max 30 words)

Section B – $5 \times 8 = 40$ Marks (from a choice of seven- Max 500 words)

Section C – $2 \times 20 = 40$ Marks (from a choice of four- Max 1200 words)

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086

B.COM DEGREE: BANKING, FINANCE AND ENTREPRENEURSHIP

SYLLABUS

(Effective from the academic year 2022-2023)

FINANCIAL ANALYSIS USING COMPUTERS

CODE: 22BF/AC/FA45

CREDITS: 5

L T P: 1 0 4

TOTAL TEACHING HOURS: 65

OBJECTIVES OF THE COURSE

- To give a practical exposure on tools adopted for financial analysis
- To educate on the effective and efficient application of various statistical tools associated with research in business fields
- To generate Accounting reports in Tally

COURSE LEARNING OUTCOMES

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

- Develop critical and analytical thinking and problem solving skills.
- Apply SPSS and Excel in statistical analysis
- Analyze real life data and draw logical conclusions
- Apply in business research

Unit 1

(15 Hours)

Accounting Package - Tally

- 1.1 Introduction to Tally
- 1.2 Creation, Alteration and Deletion of a Company
- 1.3 Creation, Alteration and Deletion of Groups and Ledgers
- 1.4 Accounting Vouchers – Types, Voucher Entry
- 1.5 Preparation of Financial Statements – Day Book, Trial Balance, Profit and Loss Account and Balance Sheet - Moving Data to Excel from Tally

Unit 2

(15 Hours)

Analysis using MS Excel

- 2.1 Introduction to Excel
- 2.2 Formatting Worksheets
- 2.3 Mathematical and Statistical Operations, Text, Logical, Lookup and References using Excel Functions
- 2.4 Presentation of Data in MS Excel using Graph, Tables and PIVOT table
- 2.5 Named Ranges in MS Excel

Unit 3

(10 Hours)

Financial Statement Analysis and Business Forecasting using Excel

- 3.1 Techniques of Financial Statement Analysis
 - 3.1.1 Comparative Statements
 - 3.1.2 Common Size Statements
 - 3.1.3 Trend Percentages
- 3.2 Preparation of Master Budgets
- 3.3 Cash Flow Analysis

Unit 4 (10 Hours)

Business Evaluation Techniques using Excel

- 4.1 Time Value of Money
- 4.2 Future and Present Value of Money
- 4.3 Future and Present Value of Annuity
- 4.4 Evaluation Techniques – Pay Back Period, NPV and IRR methods

Unit 5 (15 Hours)

Application of MS Excel in Statistics

- 5.1 Univariate analysis
- 5.2 Correlation Analysis – Correlation Coefficient – Regression Analysis – Regression Equations
- 5.3 Testing of Hypothesis for Small Sample
- 5.4 Application of Chi-Square Test – Test of goodness fit and Test of Independence
- 5.5 Analysis of Variance

BOOKS FOR STUDY

Nadhani, A.K. and Nadhani K.K, Implementing Tally 9, BPB Publications, 2009.

Frye Curtis, Microsoft Excel 2016 Step by Step, Microsoft Press, 2015.

BOOKS FOR REFERENCE

Deepak Jain, Computer Applications in Business, Kolkatta : Lawpoint Publications, 2008

Bodhanwala, J. Ruzbeh, Understanding and Analysing Balance Sheets using Excel Worksheet, Prentice Hall, 2004.

John, E. Hanker, Dean W. Wichern, Arthur G. Reitsch, Business Forecasting, Prentice Hall of India Pvt. Ltd., 2012.

Bernd Held, Excel 2016 Functions & Formulas, BPB Publications, 2015.

JOURNALS

Indian Journal of Computer Application

Journal of Statistical Software

Journal of Modern Applied Statistical Methods

Chilean Journal of Statistics

WEB RESOURCES

<http://www.ecommerce-digest.com/online-academic-journals.html><http://www.openlearningworld.com/books/>

<https://www.tallyschool.com/free-tally-course-online/>

<https://tallysolutions.com/id/using-tally-want-learn/>

<https://excelexposure.com>

PATTERN OF ASSESSMENT - PRACTICALS

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

(Practical)

Section A $4 \times 5 = 20$ (no choice)

Section B $3 \times 10 = 30$ (from a choice of three)

Other Components: Total Marks: 50

Case studies/Class Presentation/Group Discussion/Assignment

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

(Practical)

Section A $8 \times 5 = 40$ (No choice)

Section B $6 \times 10 = 60$ Marks (From a choice of 8)

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086

B.COM DEGREE: BANKING, FINANCE AND ENTREPRENEURSHIP

SYLLABUS

(Effective from the academic year 2022-2023)

INTERNSHIP

CODE: 22BF/MC/IN42

CREDITS: 2

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

OBJECTIVES OF INTERNSHIP

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

GUIDELINES:

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

Preparation of Final Report

The report should have a minimum of 25 pages detailing the work assigned and performed in the organization - Introduction of the Organisation/ Practical Aspects of Internship - Experience/Suggestions/Challenges/Conclusion

Pattern of Evaluation

Log book 20 marks

Project report & viva 80 marks

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086

B.COM DEGREE: BANKING, FINANCE AND ENTREPRENEURSHIP

SYLLABUS

(Effective from the Academic Year 2022-2023)

BUSINESS LAW

CODE: 22BF/MC/BL54

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 familiarize the students with the provisions of law that is essential to protect the environment in managing the 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

COURSE LEARNING OUTCOMES

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

- Understand the complexity of the law relating to Business
- Identify the fundamental legal principles behind contractual agreements.
- Appreciate the challenges relating to formation and operation of business
- Comprehend the features of different acts applicable to business

Unit 1 (14 Hours)

Indian Contract

- 1.1 Meaning, Classification of Contract
- 1.2 Essentials for a Valid Contract - Conditions
- 1.3 Performance of Contract
- 1.4 Discharge and Remedies for a Breach of Contract

Unit 2 (13 Hours)

Special Contracts

- 2.1 Indemnity and Guarantee
- 2.2 Law of Bailment and Pledge
- 2.3 Law of Agency

Unit 3 (13 Hours)

Sale of Goods

- 3.1 Essentials for a Contract of Sale
- 3.2 Implied Conditions and Warranties
- 3.3 Transfer of Ownership and Delivery of Goods
- 3.4 Unpaid Seller- Rights

Unit 4 (13 Hours)

Environment Protection Law – An Overview of

4.1 The National Green Tribunal Act, 2010

4.2 The Air (Prevention and Control of Pollution) Act, 1981

The Water (Prevention and Control of Pollution) Act, 1974

4.3 The Environment Protection Act, 1986

The Hazardous Waste Management Regulations

Unit 5 (12 Hours)

Limited Liability Partnership Act, 2008

5.1 Definitions, Electronic Governance, Certifying Authorities

5.2 Digital Signature, Certificates, Penalties

BOOKS FOR STUDY

Kapoor N.D. *Elements of Mercantile Law*. New Delhi: Sultan Chand, 2016.

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

JOURNALS

Journal of Business Law and Ethics

Journal of Intellectual Property Rights Law

National Journal of Environment Law

WEB RESOURCES

www.lawctopus.com

www.indialawworld.Co

www.legalserviceindia.com

<http://www.ipindia.nic.in/>

PATTERN OF ASSESSMENT

Continuous Assessment Test:

Total Marks: 50

Duration: 90 minutes

Section A – $7 \times 2 = 14$ Marks (no choice)

Section B – $2 \times 8 = 16$ Marks (from a choice of three)

Section C – $1 \times 20 = 20$ Marks (from a choice of two)

Other Components:

Total Marks: 50

Evaluation Modes:

Seminars / Quiz / Group discussion / Assignments / Class Presentation

End Semester Examination:

Total Marks: 100

Duration: 3 hours.

Section A – $10 \times 2 = 20$ Marks (no choice - Max 30 words)

Section B – $5 \times 8 = 40$ Marks (from a choice of seven - Max 500 words)

Section C – $2 \times 20 = 40$ Marks (from a choice of four -Max 1200 words)

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086

B.COM DEGREE: BANKING, FINANCE AND ENTREPRENEURSHIP

SYLLABUS

(Effective from the Academic Year 2022-2023)

CORPORATE FINANCE

CODE: 22BF/MC/CF54

CREDITS : 4

L T P : 4 1 0

TOTAL TEACHING HOURS: 65

OBJECTIVES OF THE COURSE

- To introduce the concepts, assumptions and mechanics involving financial decisions
- To familiarize the students with the analytical techniques used in decision making
- To expose the students to methods of corporate restructuring

COURSE LEARNING OUTCOMES

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

- Understand the capital structure theories
- Identify the risk involved in investment decisions
- Appreciate the different methods of restructuring
- Comprehend the international avenues for finance

Unit 1 (12 Hours)

An Overview of Corporate Finance

1.1 Meaning, Scope and Importance of Corporate Financing

1.2 Raising of Capital - Sources of Finance

1.2.1 Long term sources of Finance–Needs and Sources – External, Internal

1.2.2 Short Term Finance – Needs and Sources

1.3 Dividend Decision - Meaning, Types of Dividend Policies, Factors Influencing Dividend Policy

Unit 2 (15 Hours)

Financial Risk Management

2.1 Return - Meaning, Components and Computation of Return

2.2 Risk – Meaning and Causes, Types of Risk

2.2.1 Risk Identification and Assessment - Risk Mitigation Strategies – Managing Risk

2.2.2 Relationship between Risk and Return

Unit 3 (15 Hours)

Valuation of Securities

3.1 Equity Valuation based on Accounting Information, Dividends and Earnings.

3.2 Bond Valuation - Bond pricing, Yield to Maturity, Yield to Call

Unit 4**(12 Hours)****Corporate Restructuring**

- 4.1 Mergers and Acquisitions
- 4.2 Reasons for Merger, Cost and Benefits, Terms of Merger
- 4.2 Types of Merger
- 4.3 Other Forms of Restructuring

Unit 5**(11 Hours)****International Finance**

- 5.1 Fixed, Flexible and Floating Exchange Rates
- 5.2 Managing Transaction Exposure
- 5.3 Financing International Trade

BOOKS FOR STUDY

Pandey I. M., Financial Management, New Delhi Vikas, 2005
Prasanna Chandra, Fundamentals of Financial Management, New Delhi, Tata Mc Graw Hill, 2010

BOOKS FOR REFERENCE

James C. Van Horne, Financial Management and Policy, New Delhi. Prentice Hall of India, 1991
Khan M.Y. and Jain P.K. Basic Financial Management, New Delhi. Tata Mc Graw Hill, 2005
Maheshwari S. N., Financial Management, New Delhi. Vikas, 1999
Ravi M. Kishore, Taxmann's Financial Management, New Delhi. K. L., Taxmann, 2006

JOURNALS

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

WEB RESOURCES

www.cfainstitute.org/cfaprogram
www.icaai.org www.icsi.edu
www.icwai.org

PATTERN OF ASSESSMENT**Continuous Assessment Test:****Total Marks: 50****Duration: 90 minutes**Section A – $7 \times 2 = 14$ Marks (no choice)Section B – $2 \times 8 = 16$ Marks (from a choice of three)Section C – $1 \times 20 = 20$ Marks (from a choice of two)**Other Components:****Total Marks: 50**

Evaluation Modes:

Seminars / Quiz / Group discussion / Assignments / Class Presentation

End Semester Examination:**Total Marks: 100****Duration: 3 hours.**Section A – $10 \times 2 = 20$ Marks (no choice - Max 30 words)Section B – $5 \times 8 = 40$ Marks (from a choice of seven - Max 500 words)Section C – $2 \times 20 = 40$ Marks (from a choice of four -Max 1200 words)

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086

B.COM DEGREE: BANKING, FINANCE AND ENTREPRENEURSHIP

SYLLABUS

(Effective from the Academic Year 2022-2023)

CORPORATE GOVERNANCE AND ETHICS

CODE: 22BF/MC/CG53

CREDITS : 3

L T P: 3 1 0

TOTAL TEACHING HOURS : 52

OBJECTIVES OF THE COURSE

- To enable students to understand the practices of corporate ethics and corporate governance
- To create an awareness on the corporate social responsibility of a Business
- To familiarise students with emerging trends in good governance practices.

COURSE LEARNING OUTCOMES

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

- Understand the importance of business ethics.
- Identify unethical practices in marketing and advertising
- Recognise the ethical issues in Business
- Exhibit an understanding of the relevance of Corporate Governance and internal control

Unit 1 (10 Hours)

Introduction to Business Ethics

- 1.1 Meaning, Scope, Objectives and Characteristics of Business Ethics
- 1.2 Importance of Business Ethics - Influencing Factors
- 1.3 Ethical Dilemma in Business - Conflict of Interest
- 1.4 Moral Philosophies and Values
- 1.5 Ethical Decision Making

Unit 2 (10 Hours)

Ethical Considerations for Finance Professionals

- 2.1 Ethical Professional Practice
- 2.2 Fraud Triangle
- 2.3 Ethical Threats and Safeguards
- 2.4 Evaluation and Resolution of Ethical Issues

Unit 3 (10 Hours)

Ethical Considerations for the Organisation

- 3.1 Organisational Factors and Ethical Culture
- 3.2 Ethical Leadership
- 3.3 Legal Compliance – Code of Ethics, SOX Act, 2002
- 3.4 Responsibility for Ethical Conduct
- 3.5 Sustainability and Social Responsibility

Unit 4 **(10 Hours)**
Corporate Governance

- 4.1 Meaning, Principles and Four Pillars of Corporate Governance
- 4.2 Evolution of the Concept of Corporate Governance– Board Reporting
- 4.3 Board Committees and their Functions– Role of Independent Directors and Women Directors
- 4.4 Role of Audit Committees
- 4.5 Mandatory Reporting Requirements under the Companies Act 2013, read with Capital Market Regulations

Unit 5 **(12 Hours)**
Internal Control, Risk and Compliance

- 5.1 Internal Control Structure and Management Philosophy
- 5.2 Internal Control Policies for Safeguarding and Assurance
- 5.3 Audit Risk- Risk of Material Misstatement and other Audit Risks- Sampling and Non-Sampling Risks
- 5.4 External Audit Requirements and Assurance

BOOKS FOR STUDY

Fernando, A.C. *Corporate Governance – Principles, Policies & Practice*, Noida: Pearson, 2011

Joan R. Boatright. *Ethics and the Conduct of Business*, Noida: Pearson, 2011

BOOKS FOR REFERENCE

Andrew Crane Dirk Matten. *Business Ethics*. New Delhi: Oxford University Press, 2015

Dr. K. Nirmala, Karunakara Readdy : *Business Ethics and Corporate Governance*, Himalaya Publishing House, 2015

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, 2016

Kshama V. Kaushik, *CSR in India - Steering Business Towards Social Change*, New Delhi: Lexis Nexis, 2017

JOURNALS

International Journal of Management Reviews

International Journal on Corporate Strategy and Social Responsibility

SSRN – E Journal

WEB RESOURCES

www.ibscdc.org

www.exed.hbs.edu

www.hbr.org

PATTERN OF ASSESSMENT

Continuous Assessment Test:

Total Marks: 50

Duration: 90 minutes

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Section B – $2 \times 8 = 16$ Marks (from a choice of three)

Section C – $1 \times 20 = 20$ Marks (from a choice of two)

Other Components:

Total Marks: 50

Seminars/Group Discussion/Assignments/Class Presentations

End-Semester Examination:

Total Marks: 100

Duration: 3 hours

Section A – $10 \times 2 = 20$ Marks (no choice - Max 30 words)

Section B – $5 \times 8 = 40$ Marks (from a choice of seven - Max 500 words)

Section C – $2 \times 20 = 40$ Marks (from a choice of four - Max 1200 words)

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086

B.COM DEGREE: BANKING, FINANCE AND ENTREPRENEURSHIP

SYLLABUS

(Effective from the Academic Year 2022-2023)

LEGAL ASPECTS OF ENTREPRENEURSHIP

CODE: 22BF/MC/LE53

CREDITS : 3

L T P : 3 1 0

TOTAL TEACHING HOURS : 52

OBJECTIVES OF THE COURSE

- To expose students to gain knowledge on the legal aspects of entrepreneurship
- To educate students about the legal issues at various stages of venture development
- To enable the students to identify the legal areas engaged in entrepreneurial activity

COURSE LEARNING OUTCOMES

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

- Identify legal issues in commercial scenarios
- Articulate practical skills for setting up and running a new venture
- Apply critical thinking and problem solving skills
- Demonstrate a practical legal strategy for a new venture
- Develop an understanding of the legal aspects that present opportunities and challenges for entrepreneurs in their company creation and launch

Unit	1 Foreign Exchange Management Act, 1999 1.1 Objects of FEMA, Salient Features of FEMA, Definitions 1.2 Authorised Person, Currency, Foreign Currency 1.3 Foreign Exchange, Foreign Security, Offences and Penalties	(10 Hours)
Unit	2 Micro, Small and Medium Enterprises Development Act, 2006 2.1 Introduction of the Act, Objectives and Features of the Act 2.2 National Board for MSME – Functions and Powers 2.3 Measures for Promotion and Development 2.4 Appointment of Officers, Powers and Penalties	(10 Hours)
Unit	3 Intellectual Property Rights in India 3.1 Intellectual Property Law in India - Provisions Relating to Patents, Trademarks and Copyrights. 3.2 Overview of Provisions Relating to Industrial Design and Geographical Indication. 3.2 Enforcement of Intellectual Property Rights.	(10 Hours)

Unit 4 (10 Hours)

Competition Act 2002

- 4.1 Concept of Competition, Development of Competition Law, Competition Policy
- 4.2 Anti-Competitive Agreements - Abuse of Dominant Position - Regulation of Combination - Powers and Functions of the Commission

Unit 5 (12 Hours)

Consumer Protection Act 1986

- 5.1 Objects of the Act, Rights of Consumer, Definition – Consumer, Appropriate Laboratory, Compliant and Complainant, Consumer Dispute, Defect, Deficiency, Service and Restrictive Trade Practice/Unfair Trade Practice
- 5.2 Consumer Protection Councils – Consumer Grievance Redressal Machinery – National Commission

BOOKS FOR STUDY

Kapoor N.D, *Elements of Mercantile Law*, New Delhi, Sultan Chand & Sons, 2020
Kuchhal M. C, *Mercantile Law* 8th Edition, New Delhi: Vikas Publishing House Pvt. Ltd., 2008

BOOKS FOR REFERENCE

T. Ramappa: *Competition Law in India* – Policies, Issues, and Developments; 3rd Edition, New Delhi Oxford University Press, 2014
Gogna P.P.S, *Mercantile Law*, 3rd Edition, New Delhi, Sultan Chand & Sons.
Chadha P.R., *Business Law*, 2nd Edition, New Delhi, Galgotia Publishing Company

JOURNALS

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

WEB RESOURCES

<http://www.indilaw.com/index.php>
<http://www.amritt.com/services/india-business-consulting/business-laws-and-regulations-in-india/>
http://www.lawnotes.in/Indian_Contract_Act,_1872

PATTERN OF ASSESSMENT

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

Section A – 7 x 2 = 14 Marks (no choice)
Section B – 2 x 8 = 16 Marks (from a choice of three) Section
C – 1 x 20 = 20 Marks (from a choice of two)

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

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

Section A – 10 x 2 = 20 Marks (no choice - Max 30 words)
Section B – 5 x 8 = 40 Marks (from a choice of seven - Max 500 words)
Section C – 2 x 20 = 40 Marks (from a choice of four -Max 1200 words)

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086

B.COM DEGREE: BANKING, FINANCE AND ENTREPRENEURSHIP

SYLLABUS

(Effective from the Academic Year 2022-2023)

COMPENSATION MANAGEMENT

CODE: 22ID/IC/CM55

CREDITS : 5

L T P : 5 1 0

TOTAL TEACHING HOURS: 78

OBJECTIVES OF THE COURSE

- To acquaint students with the compensation concepts
- To provide to the students various dimensions of Compensation Management
- To enable students to understand the legal provisions relating to employee benefits

COURSE LEARNING OUTCOMES

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

- Relate compensation management to behavioural theories and concepts
- Identify the internal and external environment factor which impact the salary structure
- Comprehend the provisions relating to compensation management
- Understand the concepts on wage payments

Unit 1 (15 Hours)

Wage and Salary Administration

- 1.1 Concept of Wages and Salary, Theories of Wage
- 1.2 Types of wages, Components of wages
- 1.3 Factors determining wages, Principles of wage administration

Unit 2 (15 Hours)

Wage Legislations

- 2.1 Principles of Equal Pay for Equal work
- 2.2 Job Evaluation – Definition , Objectives,
- 2.3 Methods, Classification, Factor Comparison Method and Point Method of Job Evaluation

Unit 3 (17 Hours)

Compensation Classification

- 3.1 Types - Incentives, Fringe Benefits
- 3.2 Strategic Compensation Planning
- 3.3 Determining Compensation

Unit 4 (13 Hours)

Wage Structure

- 4.1 Wage Fixation – Flat Rate, Merit Rate, Wage Surveys.
- 4.2 Wage Payment – Wage Payment Policies - Wage Payment Systems – Wage Incentive Plans, Blue Collar Employees, White Collar Employees.

Unit 5**(18 Hours)****Workmen's Compensation Act, 1923**

5.1 Object, Scope and Coverage of the Act

5.2 Definitions – Dependent, Employer, Partial and Total Disablement,
Workmen Injury Accident

5.3 Rules Regarding Employees Compensation

5.4 Amount and Distributions of Compensation, Notice and Claim

BOOKS FOR STUDYKapoor .N.D. *Elements of Industrial law* , Sultan Chand and Sons ,New Delhi, 2017Singh, B.D *Compensation & Reward Management*. Excel Book, New Delhi, 2016Gupta. C.B. *Human Resource Management*, Sultan Chand Publishers, New Delhi, 2017Flippo, Edwin B. , *Personnel Management*, McGraw HillGeorge.T. Milkovich, *Compensation:special Indian edition*, McGraw Hill,2017**JOURNALS**

Journal of Commerce

Journal of Management

Journal of Compensation Management

WEB RESOURCES<https://www.hr-guide.com/data/G400.html>[www. mca.gov.in](http://www.mca.gov.in)**PATTERN OF ASSESSMENT****Continuous Assessment Test:****Total Marks: 50****Duration: 90 minutes**

Section A –7 x 2 = 14 Marks (no choice)

Section B – 2 x 8 =16 Marks (from a choice of three)

Section C –1 x 20 = 20 Marks (from a choice of two)

Other Components:**Total Marks: 50**

Seminars / Assignments/Class Presentation/Multiple Choice Questions/Case study

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

Section A –10 x 2 = 20 Marks (no choice - Max 30 words)

Section B – 5 x 8 = 40 Marks (from a choice of seven - Max 500 words)

Section C –2 x 20 = 40 Marks (from a choice of four -Max 1200 words)

SYLLABUS

(Effective from the academic year 2022-2023)

CORPORATE LAW

CODE:22BF/MC/CL63

CREDITS: 3

L T P:3 1 0

TOTAL TEACHING HOURS:52

OBJECTIVES OF THE COURSE

- To familiarise students with the documents required for registration and operation of a company
- To expose students to the statutory provisions relating to the formation and management of a company
- To acquaint students with the provisions relating to management and administration of a company

COURSE LEARNING OUTCOME

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

- Identify the processes by which a business can be incorporated and enumerate the legal consequences which flow from incorporation
- Demonstrate a comprehensive knowledge of the concepts and principles of Corporate law
- Delineate the powers, duties and responsibilities of the directors
- Comprehend the legal provisions relating to declaration and payment of dividend

Unit 1

(10 Hours)

Introduction to Company

1.1 Introduction

1.1.1 Definition and Characteristics of a Company

1.1.2 Types of Companies

1.1.3 Lifting of Corporate veil

1.2 Formation of Company

1.2.1 Promoters – Legal position, Re-Classification

1.2.2 Pre-incorporation

1.2.3 Incorporation of Company – Commencement of Business

Unit 2

(12 Hours)

Documents

2.1 Memorandum of Association

2.1.1 Contents and Alteration of Memorandum

2.1.2 Doctrine of Ultra Vires

2.2 Articles of Association

2.2.1 Contents and Alterations of Articles

2.2.2 Doctrine of Indoor Management

2.3 Prospectus

2.3.1 Definition, meaning and Contents of Prospectus

- 2.3.2 Shelf and red herring prospectus
- 2.3.3 Misstatement in Prospectus
- 2.4 Letter of Offer

Unit 3 (10 Hours)

Share Capital

- 3.1 Share - Meaning, Nature and types of shares
- 3.2 Share Capital - Issue, Allotment and Forfeiture
- 3.3 Alteration of Share Capital
- 3.4 Share Certificate, Demat, Membership, Transfer and Transmission of Shares, Nomination
- 3.5 Further Issue of Shares, Buyback

Unit 4 (10 Hours)

Management and Administration

- 4.1 Classification of Directors-Women directors, Independent director and Small shareholder's director
- 4.2 Board of Directors – Qualification, Disqualification, Appointment, Resignation, Vacation of Office, Removal, Powers, Duties and Liabilities
- 4.3 Key Managerial Personnel – Appointment and Remuneration
- 4.4 Meetings - Board and Committee Meetings – Impact of SS1 - Requisites for a Valid Meeting
- 4.5 Resolutions - Types

Unit 5 (10 Hours)

Shareholders' Meetings and Dividend Declaration

- 5.1 Meeting-Annual General Meeting, Extraordinary General Meeting – Impact of SS2
- 5.2 Requisites for a valid meeting, Resolutions
- 5.3 Provisions Relating to Declaration and Payment of Dividend, Transfer of Un-claimed Dividend to Investor Education and Protection Fund

BOOKS FOR STUDY

Kapoor N.D., Elements of Company Law, Sultan Chand, New Delhi, 2015
A Compendium of Companies Act 2013 along with Rules, Taxmann Publications, New Delhi, 2019

BOOKS FOR REFERENCE

Bharat, Manual of Companies Act, Corporate Laws and SEBI Guidelines, Law Publishers, 24th edition, 2017
Gogna P.P.S., A Text book of Company Law, New Delhi, Sultan Chand, 2016.
G K Kapoor Sanjay Dhamija, A Comprehensive Text Book on Companies Act 2013, Taxmann's Company law and Practice, New Delhi, 2018
Gulshan S. S, G.K Kapoor., Corporate and other Laws, New Age international New Delhi
Pandab S.K., Company Law & Practice, Bharat, 2013
MC Kuchhal, Modern Indian Company Law, Shri Mahavir Book Depot (Publishers), 2013

JOURNALS

India Business Law Journal

India Law Journal

Corporate Law Journal

WEB RESOURCES

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

<https://www.cdslindia.com>

<https://www.geebeevee.org>

[https:// www.mca.gov.in](https://www.mca.gov.in)

PATTERN OF ASSESSMENT

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

Section A – 7 x 2 = 14 Marks (no choice)

Section B – 2 x 8 = 16 Marks (from a choice of three)

Section C – 1 x 20 = 20 Marks (from a choice of two)

Other Components: Total Marks: 50

Seminars/Quiz/Group discussion/Assignments/Class Presentation/Multiple choice questions/Case study

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

Section A – 10 x 2 = 20 Marks (no choice - Max 30 words)

Section B – 5 x 8 = 40 Marks (from a choice of seven - Max 500 words)

Section C – 2 x 20 = 40 Marks (from a choice of four -Max 1200 words)

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086

B.COM DEGREE: BANKING, FINANCE AND ENTREPRENEURSHIP

SYLLABUS

(Effective from the Academic Year 2022-2023)

MARKETING AND ADVERTISING

CODE:22BF/MC/MA63

CREDITS:3

L T P:3 1 0

TOTAL TEACHING HOURS: 52

OBJECTIVES OF THE COURSE

- To enable students to understand the intricacies of marketing principles
- To expose students to various concepts, tools and principles of marketing
- To help students understand the promotional and advertising strategies
- To assist students in analysing the buying behavior of consumers and its impact on sales.

COURSE LEARNING OUTCOMES

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

- Identify various elements of marketing and its implications.
- Analyse factors influencing the pricing of products
- Apply marketing concepts in practical situations.
- Develop advertisements for a product

Unit 1 (8 Hours)

Introduction

- 1.1 Meaning, Scope and Core Marketing Concepts
- 1.2 Functions of Marketing
- 1.3 Market Segmentation and Market Environment
- 1.4 Marketing Mix – 7 P's of Marketing

Unit 2 (12 Hours)

Product Mix

- 2.1 Meaning and classification of product
- 2.2 Product Management
- 2.3 New Product Development
- 2.4 Product Life Cycle

Unit 3 (12 Hours)

Pricing and Place Mix

- 3.1 Price
 - 3.1.1 Meaning and Factors Affecting Price
 - 3.1.2 Pricing Methods, Pricing Policies and Strategies
 - 3.1.3 Legal Implications on Pricing
- 3.2 Place
 - 3.2.1 Distribution-Meaning and Channels
 - 3.2.2 Factors affecting the Choice of Distribution

Unit 4 (10 Hours)

Promotion and Advertising

- 4.1 Direct Sales- Meaning, Pros and Cons
- 4.2 Advertising – Importance and Types
- 4.3 Advertising as a Promotional Tool- Pros and Criticism of Advertising
- 4.4 Ad Designing – Elements of Creative Ad Design

Unit 5 (10 Hours)

Advertising Media

- 5.1 Role of Media and Types of media – Indoor and Outdoor, Electronic and online and social media marketing
- 5.2 Media Planning Selection and Scheduling Strategies – factors affecting choice of media
- 5.3 Role of Agencies – Types and Functions of Ad Agencies – Client and Agency Relationship – Selection of Advertising Agency

BOOKS FOR STUDY

Kotler Philip- Marketing Management – South Asian Perspective, Pearson Publication New Delhi, 2012
Raju M.S.- Fundamentals of Marketing New Delhi: Excel Books, 2008
Belch – Advertising and Promotion New Delhi: Tata McGraw Hill, 2014
Wells – Advertising Principles and Practice New Delhi : Prentice Hall of India, 2007

BOOKS FOR REFERENCE

John, Wilmschurt – Fundamentals and Practice of Marketing New Delhi: Viva Books, 2011
Staton, William J. Etzel, Michael J AND Walker Bruce J- Fundamentals of Marketing McGraw Hill (International Edition) Inc, 2004
Saxena Rajan – Marketing Management New Delhi Tata McGraw Hill, 2005
Christina Spurgeon – Advertising and New Media USA :Taylor and Francis, 2008
Jaishree Jethwaney, Shruti Jain – Advertising Management New Delhi Oxford University Press.

JOURNALS

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

WEB RESOURCES

www.marketing-schools.org

PATTERN OF ASSESSMENT

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

Section A – 7 x 2 = 14 Marks (no choice)

Section B – 2 x 8 = 16 Marks (from a choice of three)

Section C – 1 x 20 = 20 Marks (from a choice of two)

Other Components: Total Marks: 50

Seminars/Quiz/Group discussion/Assignments/Class Presentation/Multiple choice questions/Case study

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

Section A – 10 x 2 = 20 Marks (no choice - Max 30 words)

Section B – 5 x 8 = 40 Marks (from a choice of seven - Max 500 words)

Section C – 2 x 20 = 40 Marks (from a choice of four -Max 1200 words)

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086

B.COM DEGREE: BANKING, FINANCE AND ENTREPRENEURSHIP

SYLLABUS

(Effective from the Academic Year 2022-2023)

TAXATION

CODE: 22BF/MC/TN64

CREDITS : 4

L T P : 4 1 0

TOTAL TEACHING HOURS: 65

OBJECTIVES OF THE COURSE

- To acquaint students with the provisions of the Income Tax Act
- To enable students to understand the computation of income under different heads
- To educate students on the computation of taxable income and tax liability

COURSE LEARNING OUTCOMES

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

- Understand and apply the Provisions of the Income Tax Act
- Ascertain the taxable income of an individual
- Compute the tax liability of an individual
- File Income Tax returns

Unit 1 (15 Hours)

Introduction to Taxation

- 1.1 Importance and Relevance of Taxation
- 1.2 An overview of the Income Tax Act 1961 – Economic Survey – Meaning, Pre-Budget
- 1.3 Types of Tax- Direct and Indirect Taxation
- 1.4 Important Definitions under The Income Tax Act 1961- Assessee – Types of Assessee - Persons – Income - Assessment Year - Previous Year – Income- Total Income- Taxable Income – Exempted Income
- 1.5 Residential Status and Scope of total Income

Unit 2 (15 Hours)

Computation of Salary Income and Income from House property

- 2.1 Computation of Income under the Head Salary
 - 2.1.1 Allowances - Perquisites - Profit in Lieu of Salary
 - 2.1.2 Other Receipts and Treatment of Provident fund
 - 2.1.3 Deductions, Computation of Salary Income
- 2.2 Computation of Income under the Head House Property
 - 2.2.1 Basis of Charge
 - 2.2.2 Deductions, Computation of House Property Income

Unit 3 (10 Hours)

Computation of Profit and Gains of Business or Profession

- 3.1 Income chargeable under the head Profit and Gains of Business or Profession
- 3.2 Disallowance under the head Profit and Gains of Business or Profession
- 3.3 Presumptive provisions
- 3.4 Alternate Minimum Tax

Unit 4 (15 Hours)

Computation of Capital gains and Income from other sources

- 4.1 Capital Asset-Types of Capital Assets
 - 4.1.1 Computation of Short Term and Long Term Capital Gains
 - 4.1.2 Exempted Capital Gains
- 4.2 Income from Other Sources
 - 4.2.1 Basis of Charge, Casual and Other Income
 - 4.2.2 Computation of Taxable Income from Other Sources

Unit 5 (10 Hours)

Computation of Total Income and Tax liability

- 5.1 Set off and carry forward of losses
- 5.2 Computation of Gross total income
- 5.3 Deductions allowed under Section 80 for an Individual
- 5.4 Computation of Taxable Income and Tax Liability.

BOOKS FOR STUDY

V.P Gaur & D.B Narang, "*Income Tax –Law & Practice*" Kalyani Publishers

Dr.H.C.Mehrotra & Dr. S.P. Goyal,*Direct Taxes law & Practice*",
SahityaBhawan.Publications, Agra.

BOOKS FOR REFERENCE

B.A.Lal, "*Direct Taxes*", Pearson Education, New Delhi.

VinodSinghania, "*Income tax law and practice*" Taxman Publications, New Delhi

Dr.Bhagavathi Prasad, "*Direct Taxes Law & Practice*"Vishwa Publication, New Delhi.

JOURNALS

Journal of Taxation

National Tax Journal

WEB RESOURCES

www.icaew.com

www.aicpa.org

PATTERN OF ASSESSMENT

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

Section A –3x 2 = 6 Marks (no choice)

Section B – 3 x 8 =24 Marks (from a choice of four- 4 Problems)

Section C –1 x 20 = 20 Marks (from a choice of two-2 Problems)

Other Components: Total Marks: 50

Quiz/Assignments//Filing of returns/Open book test/Objective test.

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

Section A –10 x 2 = 20 Marks (no choice 5 Questions theory and 5 Problems)

Section B – 5 x 8 = 40 Marks (from a choice of seven questions – 1 Theory and 6 Problems)

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

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600086

B.COM DEGREE: BANKING, FINANCE AND ENTREPRENEURSHIP

SYLLABUS

(Effective from the Academic Year 2022-2023)

CORPORATE ACCOUNTING

CODE: 22BF/MC/CA64

CREDITS : 4

L T P: 4 1 0

TOTAL TEACHING HOURS: 65

OBJECTIVES OF THE COURSE

- To provide the students Conceptual Knowledge of basic Accounting Principles and Accounting Standards in the preparation of Consolidated Financial Statements of a Company
- To enable students to acquire the skills to interpret and analyse the financial position of the Company
- To equip the students with techniques to be followed in case of Restructuring and Liquidation

COURSE LEARNING OUTCOMES

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

- Create a record of the transactions of a company
- Prepare the Consolidated Financial Statements of a company
- Provide relevant financial information from the Financial Statements for decision making for the company
- Understand the Accounting Procedures for Restructuring and Liquidation of Corporate entities

Unit 1 (15 Hours)

Financial Reporting

- 1.1 Disclosure in Annual Accounts – Notes forming Part of Financial Statements
- 1.2 Corporate Governance and Disclosure Requirements
- 1.3 Disclosure Relating to Financial Statements (Notes to Accounts)
- 1.4 Preparation of Profit and Loss Account and Balance Sheet of Corporate Entities

Unit 2 (10 Hours)

Profitability Analysis

- 2.1 Income Measurement Analysis - Revenue Analysis - Cost of Sales Analysis - Expense Analysis – Variation Analysis
- 2.2 Special Issues - Impact of Foreign Operations – Effects of Changing Prices and Inflation - Impact of Changes in Accounting Treatment - Value and Income – Accounting and Economic Concepts, Earning Quality

Unit 3 (15 Hours)

Valuation of Goodwill and Shares

- 3.1 Meaning, Need and Factors to be considered for Valuing Goodwill and Shares
- 3.2 Methods of Valuation of Shares – Intrinsic Value, Yield Value Earning Capacity and Fair Value
- 3.3 Methods of Valuation of Goodwill – Average Profits, Super Profits

Unit 4**(10 Hours)****Amalgamation and Absorption**

- 4.1 Meaning and Difference
- 4.2 Calculation of Purchase Consideration for Amalgamation, Merger and Purchase
- 4.3 Accounting Treatment in the Books of the Purchasing Company and the Vendor Company for Merger and Purchase excluding Intercompany Holdings

Unit 5**(15 Hours)****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

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

JOURNALS

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

WEB RESOURCES

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

PATTERN OF ASSESSMENT

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

Section A – 3 X 2 = 6 Marks (no choice)
Section B – 3 X 8 = 24 (from a choice of four questions)
Section C - 1 x 20 = 20 (from choice of two questions)

Other Component: Total Marks: 50

Assignments/Problem Solving

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

Section A – 10 X 2 = 20 Marks (no choice 5 Questions theory and 5 Problems)
Section B – 5 x 8 = 40 Marks (from a choice of seven questions – Problems)
Section C – 2 x 20 = 40 Marks (from a choice of four questions- Problems)

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600086
B.COM DEGREE: BANKING, FINANCE AND ENTREPRENEURSHIP

SYLLABUS

(Effective from the Academic Year 2022-2023)

SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

CODE: 22BF/ME/SP45

CREDITS : 5

L T P : 5 0 0

TOTAL TEACHING HOURS : 65

OBJECTIVES OF THE COURSE

- To provide students with a theoretical and practical background of investments
- To acquaint students with the fundamental principles and techniques of security analysis
- To expose students to the guidelines for creation and revision of an investment portfolio
- To equip students with necessary computing skills for dealing with investments

COURSE LEARNING OUTCOMES

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

- Analyse various investment avenues and make an investment choice
- Build a well-diversified portfolio and formulate an investment strategy
- Compute risk-return of individual securities and portfolio
- Evaluate portfolio performance and make necessary revision

Unit 1	(10 Hours)
Introduction	
1.1 Definition and Meaning of Portfolio Management	
1.2 Steps involved in Portfolio Management, Principles of Portfolio Management	
1.3 Return - Meaning and Components of Return	
1.4 Risk – Meaning and Causes, Types of Risk – Relationship between Risk and Return	
1.5 Risk Identification and Assessment - Risk Mitigation Strategies – Managing Risk	
Unit 2	(10 Hours)
Theories of Portfolio Management	
2.1 Measurement of Return and Risk – Single Security and Portfolio	
2.2 Portfolio Theory - Harry Markowitz, Single Index Model, Capital Assets Pricing Model	
Unit 3	(15 Hours)
Valuation of Securities	
3.1 Equity Valuation based on Accounting Information, Dividends and Earnings.	
3.2 Bond Valuation - Bond pricing, Yield to Maturity, Yield to Call	
Unit 4	(16 Hours)
Security Analysis	
4.1 Fundamental Analysis – Intrinsic value of shares – EIC (Economy-Industry Company) Framework	
4.2 Technical Analysis (only theory) –Basic Tenets of Technical Analysis, Price and Volume Charts, Dow Theory, Pattern Analysis	

Unit 5**(14 Hours)****Techniques of Portfolio Management**

5.1 Efficient Market Hypothesis

5.2 Asset Allocation Framework – Strategic and Tactical

5.3 Passive and Active Management Strategies

5.4 Portfolio Evaluation – Treynor Measure, Sharpe Measure, Jensen Measure

BOOKS FOR STUDY

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

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

BOOKS FOR REFERENCE

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

Grinold, Richard and Kahn, Ronald, N., *Active Portfolio Management – Quantitative Theory and Applications*, New Delhi: S. Chand Publications

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

Singh, Preethi, *Investment Management Security Analysis and Portfolio Management*,

Mumbai: Himalaya Publishing House, 2017

JOURNALS

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

WEB RESOURCES

www.aaii.in

www.investopedia.com

www.askinvestmentmanagers.com

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

Section A 3 x 2 = 6 (no choice)

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

Section C 1 x 20 = 20 (from choice of two)

Other Components:**Total Marks: 50**

Open book test/Problem solving/Assignment/Objective test

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

Section A – 10 x 2 (no choice, max. 30 words - 6 Theory 4 Problems)

Section B – 5 x 8 = 40 Marks (From a choice of 7- 3 Theory, 4 Problems)

Section C – 2 x 20 = 40 Marks (From a choice of 4-2 Theory, 2 Problems)

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600086
B.COM DEGREE: BANKING, FINANCE AND ENTREPRENEURSHIP

SYLLABUS

(Effective from the Academic Year 2022-2023)

SOCIAL ENTREPRENEURSHIP

CODE: 22BF/ME/SE45

CREDITS : 5

LTP: 5 0 0

TOTAL TECHING HOURS : 65

OBJECTIVES

- To provide students with an overview on Social Entrepreneurship as a major sector
- To orient students with case studies on Successful Social Enterprises in practice
- To sensitize students on the concept of ethical entrepreneurship.

COURSE LEARNING OUTCOMES

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

- Identify and differentiate Social Entrepreneurship from Entrepreneurship
- Develop attitude, knowledge and skills that are important for to be a social entrepreneur.
- Understand the values of the society, assess the needs of the communities and serve the communities.
- Understand the importance of ethics in social entrepreneurship

Unit 1 (15 Hours)

Social Entrepreneur

- 1.1 Meaning and definition of Social Entrepreneur
- 1.2 Characteristics of Social Entrepreneur
- 1.3 Social Value and to benefit the communities, high degree of economic risk and autonomy in activities relating to goods or services, pursuit of new opportunities.
- 1.4 Exploration of hidden resources to serve those missions, quest for sustainable models, based on well elaborated feasibility study.

Unit 2 (15 Hours)

Social Entrepreneurship

- 2.1 Meaning and Characteristics of Social Entrepreneurship
- 2.2 Differences between Business and Social entrepreneur
- 2.3 Difference between Entrepreneurship and Social Entrepreneurship.
- 2.4 Social Entrepreneurship in India.

Unit 3 (15 Hours)

The Social Entrepreneurship Process

- 3.1 The Timmons Model of the Entrepreneurship Process, The PCDO (The People, Context, Deal, and opportunity) framework.
- 3.2 The Case Model, The Social Entrepreneurship Framework.
- 3.3 Sources of Social Entrepreneurship -Public Sector, Private Sector, Voluntary Sector.
- 3.4 Qualities and Skills of Social Entrepreneur

Unit 4 (10 Hours)

Social Entrepreneurship in Practice

- 4.1 Supporting Agencies – Ashoka, Skoll Foundation, Miller Center for Social Entrepreneurship
- 4.2 Case Studies: The Grameen Bank (GB), The Self Employment Women's Association (SEWA), Barefoot College, Technology Informatics Design Endeavour (TIDE).
- 4.3 Boundaries of Social Entrepreneurship

Unit 5 (10 Hours)

Ethical Entrepreneurship and Challenges in Social Entrepreneurship

- 5.1 Meaning of Ethical entrepreneurship
- 5.2 Empirical ethics & Eternal ethics
- 5.3 Entrepreneur and customer, Entrepreneur and employee, Entrepreneur and Government.
- 5.4 Challenges in Social Entrepreneurship

BOOKS FOR STUDY

Robert A. Philips Margret Bonefiel Ritesh Sharma, *Social Entrepreneurship, the next big Business Opportunity*, Global Vision Publishing House, New Delhi, 2011

S.S. Khanka, *Entrepreneurship in India, perspective and practice*, Akansha publishing house, New Delhi, 2009

BOOKS FOR REFERENCE

Jill Kickul and Thomas S.Lyons, *Understanding Social Entrepreneurship, the relentless pursuit of mission in an ever-changing world*, Routledge, New York, 2012

Vasanth Desai, *Entrepreneurial development*, Himalaya Publishing House, 2008, web resources

Bornstein, David, *How to change the world: Social entrepreneurs and the power of new ideas*, New York Oxford University Press, 2004

Dees, j. Gregory, *"The meaning of Social Entrepreneurship"*, Center for the Advancement, 2007.

JOURNALS

Journal of Social Entrepreneurship (<http://www.tandfonline.com>)

WEB RESOURCES

<https://www.ashoka.org>

<http://www.skollfoundation.org>

Video on "Building Social Business Ventures" by Muhammad Yunus

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

PATTERN OF ASSESSMENT

Continuous Assessment Test:

Total Marks: 50

Duration: 90 minutes

Section A – $7 \times 2 = 14$ Marks (no choice)

Section B – $2 \times 8 = 16$ Marks (from a choice of three)

Section C – $1 \times 20 = 20$ Marks (from a choice of two)

Other Components:

Total Marks: 50

Seminars / Assignments/Class Presentation/Multiple Choice Questions/Case study

End-Semester Examination:

Total Marks: 100

Duration: 3 hours

Section A – $10 \times 2 = 20$ Marks (no choice - Max 30 words)

Section B – $5 \times 8 = 40$ Marks (from a choice of seven - Max 500 words)

Section C – $2 \times 20 = 40$ Marks (from a choice of four -Max 1200 words)

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600086
B.COM DEGREE: BANKING, FINANCE AND ENTREPRENEURSHIP

SYLLABUS

(Effective from the Academic Year 2022-2023)

CUSTOMER RELATIONSHIP MANAGEMENT

CODE: 22BF/ME/CR45

CREDITS : 5

L T P : 5 0 0

TOTAL TEACHING HOURS : 65

OBJECTIVES OF THE COURSE

- To expose students to the concepts and importance of customer relationship management in business
- To acquaint students with the customer relationship management process
- To enable students to understand the recent trends in customer relationship management

COURSE LEARNING OUTCOMES

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

- Understand the relevance of customer relationship management in today's competitive business world
- Understand customer relationship management practices in industries
- Analyse customer relationship management practices in financial services

Unit 1 (10 Hours)
Introduction

- 1.1 Definition and Concepts of Customer Relationship Management
- 1.2 Understanding Customer Buying Decision Making process
- 1.3 Customer Life Cycle
- 1.4 Elements of Customer Relationship Management

Unit 2 (15 Hours)
Customer Relationship Management Process and Planning

- 2.1 Phases and Objectives of CRM process
- 2.2 Phases of CRM cycle
- 2.3 Customer knowledge and Relationship Policy

Unit 3 (15 Hours)
Customer Relationship Management and Marketing

- 3.1 Evaluation of Customer Relationship Marketing
- 3.2 Types of CRM – Win Back , Prospecting , Cross Selling , Up Selling
- 3.3 Brand Loyalty and Brand Equity in Customers

Unit 4 (15 Hours)

Customer Relationship Management and Implementation

- 4.1 CRM Implementation – Structure, Choice of Technology, Reporting
- 4.2 Data Storage and Data Mining and Retrieval
- 4.3 Market Intelligence and Information systems for Effective CRM

Unit 5 (10 Hours)

Recent Trends in Customer Relationship Management

- 5.1 Managing Customer Retention in Retail Industry
- 5.2 Technology changes – Call Centre, Information Centres, Social Media in CRM
- 5.3 CRM in New Industries

BOOKS FOR STUDY

Mark Godson, Relationship Marketing, 2008 edition, Oxford University Press.
Thorsten Hening-Thurau, Ursula Hansen, Relationship Marketing, April 2004,
Publisher:Spring (May 2000)

BOOKS FOR REFERENCE

Roberts Graham-Phelps, 2006, 1st edition, Customer Relationship Management, Pvt. Ltd., New Delhi.
Jaiswal, M.P., Anjali Kaushik, e-CRM: Business and System Frontiers, 1st edition New Delhi, Asian Books Pvt. Ltd., 2002.
Kristin Anderson and Carol Kerr, Customer Relationship Management, 1st edition, New Delhi, Tata McGraw Hill, 2002.
Madhavi Garikaparthi, CRM in Financial Services, 1st edition, Hyderabad, The ICFAI University Press, 2006.
Peter Duchessi, Crafting Customer Value – The Art and Science, 1st edition, Mumbai, Jaico Publishing House, 2006.
Shahjahan S., Relationship Marketing – Text and Cases, New Delhi, Tata McGraw Hill Publishing Co., 2006.

JOURNALS

International Journal of Research in Marketing
Indian Journal Of Marketing
Journal of Marketing Theory and Practice

WEBSITES

<http://www.forbes.com/>
<http://www.nielsen.com/>
www.marketing-trends-congress.com

PATTERN OF ASSESSMENT

Continuous Assessment Test:

Total Marks: 50

Duration: 90 minutes

Section A – 7 x 2 = 14 Marks (no choice)

Section B – 2 x 8 = 16 Marks (from a choice of three)

Section C – 1 x 20 = 20 Marks (from a choice of two)

Other Components:

Total Marks: 50

Seminars/Group Discussion/Assignments/Class Presentations

End-Semester Examination:

Total Marks: 100

Duration: 3 hours

Section A – 10 x 2 = 20 Marks (no choice - Max 30 words)

Section B – 5 x 8 = 40 Marks (from a choice of seven - Max 500 words)

Section C – 2 x 20 = 40 Marks (from a choice of four - Max 1200 words)

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600086
B.COM DEGREE: BANKING, FINANCE AND ENTREPRENEURSHIP

SYLLABUS

(Effective from the Academic Year 2022-2023)

TECHNOLOGY IN BANKING AND FINANCE

CODE: 22BF/ME/TB45

CREDITS : 5

L T P : 5 0 0

TOTAL TEACHING HOURS : 65

OBJECTIVES OF THE COURSE

- To familiarise the students about banking in a digitalised environment
- To provide students a detailed understanding of the need for digitalisation of banking industry and innovative banking products
- To offer students strong foundation in Banking Management in a technological environment and information security.

COURSE LEARNING OUTCOMES

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

- Comprehend how IT can help in overcoming the challenges prevailing in the Banking Industry
- Understand the need for digitalization in banking
- Apply data mining and data warehousing in banking

Unit 1

(15 Hours)

Information Technology in Banking

- 1.1 Recent development in Banking & Trends in information technology
- 1.2 Usage and impact of IT in Banking
- 1.3 Opportunities in Banking Industry- Development of Technology in Banks- Development of ICT based banking
- 1.4 Emerging challenges in Banking industry - scope of IT to tackle the key challenges, Benefits of E-Banking

Unit 2

(12 Hours)

Digital Banking

- 2.1 Meaning & Definition of Digital Banking
- 2.2 Need for digitalization
- 2.3 Dimensions of digital Banking- Internal, Customer, Regulatory, Technology, Data and Analytical dimension; Digital Banking and Cash-less Payments
- 2.4 CRM in a digitalized banking environment, e-CRM Techniques and Benefits

Unit 3 (13 Hours)

Banking Technology Management

- 3.1 Role of IDBRT (Institute of Development & Research in Banking) in Banking Technology Development
- 3.2 Meaning of Banking Technology; Constituents of Banking Technology
- 3.3 Role of ICT in banking
- 3.4 Application of data mining and data warehousing in banking

Unit 4 (10 Hours)

IT Infrastructure for Management of Banks

- 4.1 Banking IT Infrastructure
- 4.2 Elements and Models of Banking IT Infrastructure
- 4.3 Integrated Circuit Card (ICC) – SWIFT, Origin of the society working of SWIFT.

Unit 5 (15 Hours)

Cyber Security and Banking

- 5.1 Information security; Software based Security System & Hardware based Security
- 5.2 Systems Hackers & the techniques used by the hackers
- 5.3 Site- authentication methodologies and security measures
- 5.4 Encryption and security, Customer Confidentiality
- 5.5 Regulatory environment of Internet Banking.

BOOKS FOR STUDY

Avasthi. A, *Impact of technology in Banking Sector*, Shroff 2015
Indian Institute of Banking, *IT security*, Taxman 2016

BOOKS FOR REFERENCE

Indian Institute of Banking, *Digital banking*, Taxman 2016
Muraleedharan. D, *Modern Banking*, Kerala: Prentice Hall India Learning Private Limited 2014
Skinner C, *Digital bank: strategies to launch or become a digital bank*, Marshall Cavendish International (Asia) 2014
Shroff, T F, *Modern Banking Technology*, New Delhi: Northern Book Centre 2007

JOURNAL

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

WEB RESOURCES

<https://www.india-financing.com/indo1.html>
<http://www.languages.ind.in/factoring.htm>
<http://www.rbi.org.in/scripts/PublicationReportDetails.aspx?ID=243>
<https://www.irda.gov.in/>

PATTERN OF ASSESSMENT**Continuous Assessment Test:****Total Marks: 50****Duration: 90 minutes**Section A – $7 \times 2 = 14$ Marks (no choice)Section B – $2 \times 8 = 16$ Marks (from a choice of three)Section C – $1 \times 20 = 20$ Marks (from a choice of two)**Other Components:****Total Marks: 50**

Seminars/Quiz/Group discussion/Assignments/Class Presentation

End-Semester Examination:**Total Marks: 100****Duration: 3 hours**Section A – $10 \times 2 = 20$ Marks (no choice - Max 30 words)Section B – $5 \times 8 = 40$ Marks (from a choice of seven - Max 500 words)Section C – $2 \times 20 = 40$ Marks (from a choice of four -Max 1200 words)

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600086
B.COM DEGREE: BANKING, FINANCE AND ENTREPRENEURSHIP

SYLLABUS

(Effective from the Academic Year 2022-2023)

HUMAN CAPITAL MANAGEMENT

CODE: 22BF/ME/HC45

CREDITS : 5

L T P: 5 0 0

TOTAL TEACHING HOURS: 65

OBJECTIVES OF THE COURSE

- To acquaint the students with the concepts and emerging trends in human resource management
- To educate the students on the managerial, operative and maintenance aspects of the human resources in an organization
- To familiarize the students with the processes and mechanism of managing Human Resources

COURSE LEARNING OUTCOME

On successful completion of the course students will be able to

- Understand the roles and responsibilities of HR Managers and the challenges faced
- Analyze the concepts and factors affecting human resource planning, Recruitment and Selection
- Measure the effectiveness of Training methods of employees and managers and the techniques involved
- Examine the strengths and weaknesses of different performance management systems

Unit 1 (15 Hours)
Introduction

- 1.1 Scope and Objectives of Human Resource Management
- 1.2 Significance and Functions of Human Resource Management
- 1.3 Emerging Challenges of Human Resource Management- Workforce Diversity, Downsizing, Work Life Balance
- 1.4 Recent Trends in Human Resource Management

Unit 2 (15 Hours)
Acquisition of Human Resources

- 2.1 Objectives, Characteristics and Process of HR Planning
- 2.2 Job Analysis, Job Description, Job Specification
- 2.3 Recruitment – Concept, Sources
- 2.4 Selection Procedure, Testing, Placement and Induction

Unit 3 (10 Hours.)

Training and Development

- 3.1 Concept and Importance, Identifying Training and Development Needs, Designing Training Programme
- 3.2 Training and Development Methods
- 3.3 Evaluating Training Effectiveness

Unit 4 (10 Hours.)

Performance Appraisal

- 4.1 Nature and Importance of Performance Appraisal
- 4.2 Process and Methods of Performance Appraisal
- 4.3 Performance Management, Performance Counseling

Unit 5 (15 Hours.)

Employee Maintenance

- 5.1 Employees Welfare– Health, Safety and Social Security
- 5.2 Grievance Handling and Redressal – Vigil Mechanism and Prevention of Sexual Harrassement

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

Flippo V. Edwin. *Personnel Management*. New Delhi: Mc Graw Hill, 2017.

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

JOURNALS

International Journal of Human Resource Management

The Human Resource Management Review

Human Resource Management International Digest

Human Resource Management Journal.

WEB RESOURCES

www.hrcouncil.ca/hr-toolkit/planning-strategic.cfm

www.hrware.com/recruitment/88-2/

www.educationobserver.com/forum/showthread.php?tid=12165

managementhelp.org/training/

PATTERN OF ASSESSMENT

Continuous Assessment Test

Total Marks: 50

Duration: 90 minutes

Section A – $7 \times 2 = 14$ Marks (no choice)

Section B – $2 \times 8 = 16$ Marks (from a choice of three)

Section C – $1 \times 20 = 20$ Marks (from a choice of two)

Other Components:

Total Marks: 50

Seminar/Group Discussion/Assignments/Class Presentations

End Semester Examination: Total Marks: 100

Duration: 3 hours

Section A – $10 \times 2 = 20$ Marks (no choice - Max 30 words)

Section B – $5 \times 8 = 40$ Marks (from a choice of seven - Max 500 words)

Section C – $2 \times 20 = 40$ Marks (from a choice of four -Max 1200 words)

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DEGREE PROGRAMMES

SYLLABUS

(Effective from the Academic Year 2022-2023)

E-FILING OF RETURNS

CODE: 22BF/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 the course, students will be able to

- Compute the tax liability of an individual
- File taxes online (e-filing)
- Ascertain the taxable income of individual
- Comprehend with the taxable provisions

Unit 1

Introduction

(10 Hours)

- 1.1 An Overview of Computation of Income tax under the Five Heads of Income
- 1.2 E-Filing – Meaning, Importance and Difference between E-Filing and Regular Filing of Returns
- 1.3 Benefits and Limitations of E-Filing
- 1.4 Types of e-Filing - e-File without Digital Signature Certificate. e-File the Income Tax Return (ITR-V) through an e-Return Intermediary (ERI) with or without Digital Signature Certificate (DSC) and Use Digital Signature Certificate (DSC) / EVC

Unit 2

E-Filing Process

(5 Hours)

- 2.1 Registration to E-portal through log in (ADHAR, PAN, TAN, TIN and DIN)
- 2.2 Recording and uploading of Documents
- 2.3 E-file ITR
- 2.4 E-Verify

Unit 3**E-Payment of Tax****(11 Hours)**

- 3.1 Tax Payment through Online Banking
- 3.2 Procedure to adjust Advance Tax
- 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

Mehrotra, H.C., *Income Tax Law and Practicum*, , Sahithya Bhavan Publications, Agra
Vinod K., Singhanian, *Taxman's Students Guide to Income Tax*, Taxman's Publications Pvt. Ltd., New Delhi

Vinod K., Singhanian, *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 A – 5 x 1 = 5 marks (Objective questions)
Section B – 5 x 2 = 10 marks (from a choice of seven)
Section C – 2 x 5 = 10 marks (from a choice of four)

Other Components**Total Marks: 25**

Assignments/Objective Test/Quiz/Presentation

No End Semester Examination

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086

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DEGREE PROGRAMMES

SYLLABUS

(Effective from the Academic Year 2022-2023)

DOCUMENTATION AND COMPLIANCE

CODE: 22BF/GE/DC22

CREDITS:2

L T P:2 0 0

TOTAL TEACHING HOURS:26

OBJECTIVES OF THE COURSE

- To enable students to understand compliance management and internal control systems
- To familiarise students with the terminology used in documentation
- To acquaint students with unique approach to documentation practices

COURSE LEARNING OUTCOMES

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

- Understand the importance and the need of compliance management, process involved, and systems approach to compliance management.
- Comprehend the compliance framework in an organization
- Apply the principles of documentation in practice
- Prepare the compliance report

Unit 1 (10 Hours)

Introduction to Documentation

- 1.1 Documentation – Purpose, Guiding Principles of Good Documentation, Examples of Good and Poor Documentation Practices
- 1.2 Document Management System – Meaning, Advantages & Disadvantages; Comparison of Physical and Virtual Data Room
- 1.3 Preservation of Records, Setting up of A Record Room, Suggestive Steps for Protecting Confidential Information

Unit 2 (8 Hours)

Compliance Framework

- 2.1 Introduction, Corporate Compliance Framework Setup – Process
- 2.2 Role of Company Secretary in Creation of Compliance Chart

Unit 3 (8 Hours)

Compliance Management

- 3.1 Meaning, Need, Benefits and Scope of Corporate Compliance
- 3.2 Process of Corporate Compliance Reporting (CCR)
- 3.3 Compliances – Activity Wise, Sector Wise, Industry-Specific, State & Local Laws Compliance

BOOKS FOR STUDY

Lisette Wright., *Coding and Documentation Compliance: A Comprehensive Guide.*,

Routledge 2017

Pramod Jain., *Chartered Accountant's Documentation and Compliance for Audits and Reviews*

BOOKS FOR REFERENCE

Janet Gough, David Nettleton, *Managing the Documentation Maze*, A John Wiley & So Publicatons, 2010

Nitish Singh, Thomas J. Bussen, *Compliance Management- A how to guide for executives, lawyers and other compliance professionals*

ICSI study material

JOURNALS

Chartered Secretary: ICSI, New Delhi

Student Company Secretary: ICSI, New Delhi

WEB RESOURCES

www.icsi.edu

www.mca.gov.in

www.sebi.gov.in

www.rbi.org.in

PATTERN OF ASSESSMENT

Continuous Assessment Test:

Total Marks: 25

Duration: 60 minutes

Section A – 5 x 1 = 5 marks (Objective questions)

Section B – 5 x 2 = 10 marks (from a choice of seven)

Section C – 2 x 5 = 10 marks (from a choice of four)

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 to students of
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DEGREE PROGRAMMES

SYLLABUS

(Effective from the Academic Year 2022-2023)

RIGHT TO INFORMATION ACT

CODE: 22BF/GE/RI22

CREDITS:2

L T P:2 0 0

TOTAL TEACHING HOURS:26

OBJECTIVES OF THE COURSE

- To introduce student to the concept of right to information and consider its implications for human rights
- To strengthen the interest of students in civil society participation and governance
- To empower student as participants in discussions affecting individual lives

COURSE LEARNING OUTCOMES

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

- Recognise the significance of the right to information movement.
- Explain the objectives of the Right to Information Act 2005
- File the application for information.
- Ensure participation in governance and decision making

Unit 1 (10 Hours)
Introduction

- 1.1 Constitutional Framework, Objectives and Importance of the act
- 1.2 Fundamental Rights and Directive Principles of State Policy
- 1.3 Constitutional Provisions of RTI

Unit 2 (8 Hours)
Development of RTI in India

- 2.1 Origin of the RTI Act 2005 in India
- 2.2 Initiatives, Movements, Success stories and Challenges
- 2.3 RTI and Human Rights

Unit 3 (8 Hours)
Various Rights

- 3.1 Right to Hearing, Grievance Redressal
- 3.2 Right to Public Services, Transfers and Delays
- 3.3 Public Consultation

BOOKS FOR STUDY

R. Majumdar, *Commentary on The Right to Information Act, 2005*, Dwivedi Law Agency
Dr. Dewakar Goel & Dr Abha Yadav *Right to Information - Concept, Procedure & Practice*, Uttar Pradesh: Universal Law Publishing

BOOKS FOR REFERENCE

Dr. Jyoti Rattan, *Right to Information Act, 2005*, New Delhi: Bharat Publication
P.K.Das, *Handbook on the Right to Information Act*, Uttar Pradesh: Universal Law Publishing
Taxmann, *s Bare Acts, Right to Information Act 2005* Chennai: Taxmann,
S.R.Khaneja, *A Practical Handbook on Right To Information Act*, The Book Line
NOTE: Latest edition of text books to be used

JOURNALS

Journal of Political Sciences & Public Affairs
Indian Journal of Public Administration
Journal of Humanities And Social Science

WEB RESOURCES

<https://rti.gov.in/>
<https://www.iitgn.ac.in/RTI/RTI-Guidelines.pdf>
<https://study.com/academy/lesson/right-to-information-rti-act-impact-in-india.html>

PATTERN OF ASSESSMENT

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

Section A – 5 x 1 = 5 marks (Objective questions)
Section B – 5 x 2 = 10 marks (from a choice of seven)
Section C – 2 x 5 = 10 marks (from a choice of four)

Other Components **Total Marks: 25**

Assignments/Objective Test/Quiz/Presentation

No End Semester Examination

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI - 600 086

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DEGREE PROGRAMMES

SYLLABUS

(Effective from the Academic Year 2022-2023)

COMPANY SECRETARIAL CORRESPONDENCE

CODE: 22BF/GE/CC22

CREDITS:2

L T P:2 0 0

TOTAL TEACHING HOURS:26

OBJECTIVES OF THE COURSE

- To enable students to understand the importance of company secretary
- To acquaint students with the tools for secretarial correspondence
- To familiarise students with the preparation of necessary company documents

COURSE LEARNING OUTCOMES

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

- Understand the importance of company secretary
- Draft required communication to the stakeholders of a company
- Document communications relating to internal management of a company
- Demonstrate the use of technology in communication

Unit 1 (10 Hours)

Introduction to Company Secretary

- 1.1 Secretary – Meaning and Types of Secretaries
- 1.2 Company Secretary – Definition and Legal Position
- 1.3 Rights, Duties and Liabilities of a Company Secretary
- 1.4 Qualification, Appointment and Dismissal of a Company Secretary

Unit 2 (10 Hours)

Secretarial Correspondence

- 2.1 Correspondence relating to Meetings- Before, During and After the meeting.
- 2.2 Writing Memos, Circulars and Notices.
- 2.3 Electronic Media and Shareholder Communication

Unit 3 (6 Hours)

Correspondence

- 3.1 To Shareholders – Allotment, Rights Issue and Bonus Issue
- 3.2 To Registrar of Companies – Alteration of Memorandum and Articles of Association
- 3.3 To Stock Exchanges – Listing of Securities
- 3.4 To Banks
- 3.5 To Government

BOOKS FOR STUDY

Kapoor, N.D. *Company Law and secretarial practice*. New Delhi: Sultan Chand, 2016
Tandon, B.N. *Manual of Secretarial Practice*. New Delhi: Sultan Chand.

BOOKS FOR REFERENCE

S. Srikanth, Shanthi Rekha Rajagopal, Revathy Blakrishnan, *Corporate Laws and Secretarial Practice*, Jain Book

Bahl, J.C. *Secretarial Practice in India*. Mumbai: Tripathi M.N, 2006.

Ghosh K Prashanth. *Company Secretarial Practice*. New Delhi: Sultan Chand, 2007.

Sherlekhkar, S.A. *Company Secretarial Practice*. New Delhi: Kitab Mahal, 2006.

JOURNAL

Company and Securities Law

Journal Company law journal

Company news and reports

WEB RESOURCES

www.ddegjust.ac.in

www.legalserviceindia.com

www.businesscommunicationarticles.com

PATTERN OF ASSESSMENT

Continuous Assessment Test:

Total Marks: 25

Duration: 60 minutes

Section A – 5 x 1 = 5 marks (Objective questions)

Section B – 5 x 2 = 10 marks (from a choice of seven)

Section C – 2 x 5 = 10 marks (from a choice of four)

Other Components

Total Marks: 25

Assignments/Objective Test/Quiz/Presentation

No End Semester Examination

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI – 600 086
B.COM DEGREE: BANKING, FINANCE AND ENTREPRENEURSHIP

SYLLABUS

(Effective from the Academic Year 2022-2023)

INTERNATIONAL BUSINESS

COURSE CODE: 22BF/UI/IB23

CREDITS: 3

OBJECTIVES OF THE COURSE

- To provide the students a comprehensive understanding on the Importance and Impact of Globalization in International Business
- To familiarize students with the International Business environmental factors
- To expose students to the International Institutions governing International Trading System
- To introduce a basic outline on Global Governance

COURSE LEARNING OUTCOMES

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

- Analyze the Impact of Globalization in International Business
- Comprehend the various factors that affect the Global Environment
- Enable to understand International Organization engaged in International Trade
- Understand the Global Gaps present in International Business

Unit 1

Introduction to International Business

- 1.1 Nature and Importance of International Business
- 1.2 Drivers of International Business, Difference between International Business and Domestic Business
- 1.3 Evolution of International Business
- 1.4 Effects of Globalization

Unit 2

International Business Environment

- 2.1 Nature, Concept and Significance of International Business Environment
- 2.2. Types of International Business Environment

Unit 3

International Business Management – Finance & Marketing

- 3.1 Sources of Finance for Exporters
- 3.2 Export- Import (EXIM) Bank of India and Export Credit Guarantee Corporation (ECGC) of India
- 3.3 Market Selection – Process and Determinants
- 3.4 Market Entry Strategies

Unit 4

International Trade Institutions

- 4.1 Trends in the World Trade & Economic growth
 - 4.1.1 General Agreement on Tariff and Trade (GATT)
 - 4.1.2 General Agreement on Trade in Services (GATS)
- 4.2 International Organizations – International Monetary Fund (IMF), World Trade Organization (WTO), United Nation Conference on Trade and Development (UNCTAD)

Unit 5

Regulatory Framework for International Business

- 5.1 FDI- Establishment of Business in India by a Foreign company
- 5.2 ODI- Establishment of Business outside India by an Indian company
- 5.3 Double Taxation Avoidance Agreement

BOOKS FOR STUDY

K.Aswathappa., International Business, McGrawHill Education, 2017.
C.B.Gupta, International Business, S Chand Co.2014

BOOKS FOR REFERENCE

Thomas Weiss, Global Governance: Why? What? Whither?, Wiley Publishers 2016.
Shaikh Saleem, Business Environment, Pearson Education India, 2015
Francis Cherunilam,,International Business- Text and Cases, New Delhi: Prentice Hall,2010
James.P.Neelankavil and Anoop Rai, Basics of International Business,M.E.Sharpe,2015

JOURNALS

Journal of International Business & Economics
Journal of International Management

WEB RESOURCES

www.civilservice.com
www.indiafilings.com

PATTERN OF ASSESSMENT

End Semester Examination: Total Marks:100 Duration: 3 hours.
Section A –10 x 2 = 20 Marks (no choice - Max 30 words)
Section B – 5 x 8 = 40 Marks (from a choice of seven - Max 500 words)
Section C –2 x 20 = 40 Marks (from a choice of four - Max 1200 words)