

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI
COURSE PLAN
June - November 2024

Department : B.Com (BFE)
Name/s of the Faculty : Ms. P. Priyanka
Course Title : Financial Accounting
Course Code : 23BF/MC/FA14
Shift : II

COURSE OUTCOMES (COs)

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

Week	Unit No.	Content	Cognitive Level	Teaching Hours	COs	Teaching Learning Methodology	Assessment Methods
Jun 24 – 26, 2024 (Day Order 4 - 6)	1	Conceptual framework for Preparation of Financial Statements 1.1 Introduction to Accounting Standards	K1-K2	1	1-2	Lecture and Discussion	CA Test
		1.2 International Accounting Standards	K1-K2	2	1-2		
Jun 27 – July 4, 2024 (Day Order 1 - 6)		1.3 Divergence between U.S. GAAP and IFRS	K1-K3	2	1-3	Lecture and Discussion	CA Test and Assignment
		1.4 Accounting Standards in India – Objectives, Process, Accounting Standards Board	K1-K4	2	1-4		
		1.5 Scope & Application of AS – 1,2,3,4,5,9,10,26 &29 in Preparation of Financial Statements	K1-K4	1	1-4		
July 5 – 12, 2024 (Day order 1 – 6)		1.5 Scope & Application of AS – 1,2,3,4,5,9,10,26 &29 in Preparation of Financial Statements	K1-K4	2	1-4	Lecture and Discussion	CA Test and Assignment

Week	Unit No.	Content	Cognitive Level	Teaching Hours	COs	Teaching Learning Methodology	Assessment Methods
	2	Final Accounts of a Sole Proprietor 2.1 Meaning and Scope of Accounting, Accounting concepts and conventions.	K1-K2	1	1-2	Lecture and Discussion	C.A Test I

Week	Unit No.	Content	Cognitive Level	Teaching Hours	COs	Teaching Learning Methodology	Assessment Methods
		2.2 Capital and Revenue items – Receipts and Expenditure	K1-K3	2	1-3	Lecture and Problem solving	CA Test I

Week	Unit No.	Content	Cognitive Level	Teaching Hours	COs	Teaching Learning Methodology	Assessment Methods
July 15 – 23, 2024 (Day Order 1 - 6)		2.3 Preparation of Trial Balance, Rectification of errors 2.4 Preparation of Final Accounts 2.4.1 Closing entries and Adjustment entries Adjustments-Loss of Stock by Accident or Fire Manager's Commission on Net profit before and after Commission	K1-K5	3	1-5	Problem solving and Articles will be given to student to review relating to Balance sheet of companies	CA Test
		Works Manager and General Manager Commission, Writing off Deferred Revenue Expenditure	K1-K5	2	1-5	Problem solving	CA Test
July 24 – 31, 2024 (Day Order 1 - 6)		2.4.1 Entries Goods sent on Sale or Return basis, Asset Disposal and Exchange, Distribution of samples, Advance Income tax.	K1-K5	6	1-5	Problem solving	CA Test

Week	Unit No.	Content	Cognitive Level	Teaching Hours	COs	Teaching Learning Methodology	Assessment Methods
Aug 1 – 5, 2024 (Day Order 1 - 3)	3	3.1 Bank Reconciliation 3.1.1 Meaning and Significance of BRS 3.1.2 Reasons for difference between cash book and pass book	K1-K2	2	1-2	Lecture, discussion and Test	CA Test and Other component
Aug 6 – 10, 2024	C.A. Test – I						
Aug 12 – 14, 2024 (Day Order 4-6)		3.1.3 Preparation of Bank Reconciliation Statement	K1-K4	3	1-4	Lecture, Problem solving and Test	C.A Test and Other component
Aug 16 – 23, 2024 (Day Order 1-6)		3.2 Depreciation Accounting 3.2.1 Meaning, Objectives, Causes	K1-K2	1	1-2	Lecture, Problem solving and Test	CA Test and Other component
		3.2.2 Methods – Straight line method and Written down value method and Sum of Years Digits Method	K1-K4	4	1-4		

Week	Unit No.	Content	Cognitive Level	Teaching Hours	COs	Teaching Learning Methodology	Assessment Methods
Aug 27 – Sep 3, 2024 (Day Order 1-6)		3.2.2 Methods – Straight line method and Written down value method and Sum of Years Digits Method	K1-K4	1	1-4	Problem solving and Test	CA Test and Other component
		3.2.3 Change of Method and Disposal of an asset	K1-K5	4	1-5	Problem solving and Test	CA Test
Sep 4 – 11, 2024 (Day Order 1-6)	4	4.2 Preparation of Income and Expenditure Account and Balance sheet	1-5	2		Problem solving	CA Test
Sep 12 - 20, 2024 (Day Order 1-6)		4.2 Preparation of Income and Expenditure Account and Balance sheet	K1-K5	2	1-5	Problem solving Do a review of the different categorizations on the income statement, balance sheet	CA Test
		4.3 Conversion of Receipts and Payments Account into Income and Expenditure Account	K1-K5	3	1-5		

Week	Unit No.	Content	Cognitive Level	Teaching Hours	COs	Teaching Learning Methodology	Assessment Methods
Sep 23 - 26, 2024 (Day Order 1-4)	5	Branch Accounts and Departmental accounts 5.1 Branch Accounts 5.1.1 Meaning, Objectives, Types of branches-Dependent and Independent branches	K1-K2	1	1-2	Problem solving	CA Test
		5.1.2 Accounting for Dependent branches – Debtors system, Stock and Debtors System and Invoice Price method	K1-K5	3	1-5		
Sep 27 – Oct 3, 2024	C.A. Test – II						
Oct 4 – 5, 2024 (Day 5 & 6)		5.1.3 Accounting for Independent branches – Accounting Treatment, Reconciliation of Transit items, Incorporation of Branch Trial balance in Head office books	K1-K5	2	1-5	Problem solving	Problem solving and Group discussion

Week	Unit No.	Content	Cognitive Level	Teaching Hours	COs	Teaching Learning Methodology	Assessment Methods
Oct 7 - 15, 2024 (Day Order 1 to 6)		5.2 Departmental Accounts 5.2.1 Meaning, Nature and Advantages of Departmental accounting 5.2.2 Departmentalization of expenses – Direct and Indirect expenses – Basis of allocation of indirect expenses	K1-K2 K1-K3	1 3	1-2 1-3	Problem solving and adopt Role play method to discuss about the different departments method of allocation of expenses	Problem solving and Group discussion
Oct 16 - 22, 2024 (Day Order 1 to 6)		5.2.3 Inter departmental transfers – At cost price, At selling price 5.2.4 Preparation of Departmental Trading accounting and Balance sheet	K1-K5	4	1-5	Problem solving	Problem solving and Group discussion
Oct 23 - 24, 2024 (Day Order 1 to 2)	REVISION						

Other Components:

- Assignment on Accounting standards for 10 marks – 25.07.2024
- MCQ – Unit 2 – 15 marks- 23.08.2024

- Short test on Unit 3 for 25 marks – 12.09.2024

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI		
COURSE PLAN June - November 2024		
Department	: B.Com (BFE)	
Name of the Faculty	: Dr. A. AmaliVinupriyadharshini	
Course Title	: Banking Functions and Services	
Course Code	: 23BF/MC/BF13	
Shift	: II	
COURSE OUTCOMES (COs)		
COs	Description	CL
CO1	Describe the Indian banking system and its role in economic Development	K1
CO2	Discuss the functions of various types of banks, banking products	K2

	and services	
CO3	Relate the different financial scenarios and recommend suitable banking products based on customer needs.	K3
CO4	Analyse the effectiveness of banking strategies in customer Relationship	K4
CO5	Recommend banking products and services to meet the evolving needs of customers	K5

Week	Unit No.	Content	Cognitive Level	Teaching Hours	COs	Teaching Learning Methodology	Assessment Methods
Jun 24 – 26, 2024 (Day Order 4 - 6)	1	Introduction to Banking - 1.1 Meaning , Definition and Significance of Banking system	K1-K2	3	1-2	Lecture, PPT and Video	CA Test and other components
Jun 27 – July 4, 2024 (Day Order 1 - 6)		1.2 Structure of Indian Banking System 1.3 Role of Banks in Economic Development	K1-K2 K1-K5	1 2	1-2 1-5	Lecture, PPT and Video	CA Test and other components
July 5 – 12, 2024 (Day Order 1 - 6)		1.4 Types of banks- Central Banks, Cooperative Banks, Regional Rural Banks Local Area Banks	K1-K4	3	1-4	Lecture, PPT and Video	CA Test and other components
July 15 – 23, 2024 (Day Order 1 - 6)	2	Small Finance Banks and Payment Banks Banker-Customer Relationship - 2.1 Meaning and definition of Banker and Customer	K1-K4 K1-K2	1 2	1-4 1-2	Lecture and PPT Students to ponder more on UPI payments bank. Lecture, PPT and Discussion	CA Test and other components

July 24 – 31, 2024 (Day Order 1 - 6)		2.2 Special types of Customers	K1-K5	1	1-5	Lecture, Video and Role play	CA Test and other components
		2.3 Relationship between Banker and Customer – Debtor- Creditor, Trustee Beneficiary, Licensor- Licensee, Agent Principal	K1-K3	3	1-3	Lecture, Video and Role play	
Aug 1 – 5, 2024 (Day Order 1 - 3)		2.4 Banking Ombudsman Scheme – Powers & Procedure for Redressal of Grievance	K1-K5	3	1-5	Lecture, PPT and Quiz	CA Test and other components
Aug 6 – 10, 2024	C.A. Test – I						
Aug 12 – 14, 2024 (Day Order 4-6)	3	Depository Functions 3.1 CASA – Opening and Closing of Bank Accounts, Documents relating to Banking Transactions	K1-K5	3	1-5	Lecture and Guest Lecture	CA Test and other components
Aug 16 – 23, 2024 (Day Order 1-6)		3.2 Fixed & Recurring Deposits – FDR	K1-K5	3	1-5	Lecture and Guest Lecture	CA Test and other components
Aug 27 – Sep 3, 2024 (Day Order 1-6)		3.3 KYC Norms	K1-K5	3	1-5	Lecture and Guest Lecture	CA Test and other components

Sep 4 – 11, 2024 (Day Order 1-6)	4	Lending Functions 4.1 Short Term Loans - Types and Procedure in Operation	K1-K5	3	1-5	Lecture, PPT and students to check out about loans available for students and business loan	CA Test and other components
Sep 12 - 20, 2024 (Day Order 1-6)		4.2 Long Term Loans – Types, Procedure, Documents and Repayment	K1-K5	3	1-5	Lecture, PPT and students to find out about Agri-loans and their terms of repayment and compare with business loans and repayment	CA Test and other components
		4.3 Bank Rates - Repo Rate, Reverse Repo Rate, Statutory	K1-K5	3	1-5		
Sep 23 - 26, 2024 (Day Order 1-4)		Liquidity Ratio, Cash Reserve Ratio, Negative Interest rate	K1-K5	3	1-5		CA Test and other components
Sep 27 – Oct 3, 2024	C.A. Test – II						
Oct 4 – 5, 2024 (Day 5 & 6)	5	Banking Services 5.1 E-Banking – Meaning, Importance, Merits and Demerits	K1-K2	2	1-2	Lecture, Video and Group discussion	Class discussion

Oct 7 - 15, 2024 (Day Order 1 to 6)		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	K1-K5	3	1-5	Lecture, Video and Group discussion	Class discussion
Oct 16 - 22, 2024 (Day Order 1 to 6)		5.4 Electronic Payment System – Electronic Clearing Service and Electronic Fund Transfer – NEFT, RTGS, IMPS 5.5 Green Banking	K1-K5	3	1-5	Lecture, Video and Group discussion	Class discussion
Oct 23 - 24, 2024 (Day Order 1 to 2)	REVISION						

Other Components:

- Assignment on UPI payments bank on 19.07.2024 for 10 marks
- Assignment on Depository functions of banking based on the Guest lecture given on 16.08.2024 for 10 marks
- A comparative report on banking loans available for agriculture and business sector and their repayment terms on 13.9.2024 for 10 marks
- Gamified Quiz on 1-4 units on 23.09.2024 for 10 marks
- Assignment on green banking on 07.10.2024 for 10 marks

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI
COURSE PLAN June - November 2024

Department : B.Com (BFE)
Name/s of the Faculty : Dr. Catherine Irudayamary Anita
Course Title : Monetary Economics
Course Code : 23BF/AC/ME15
Shift : II

COURSE OUTCOMES (COs)

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

Week	Unit No.	Content	Cognitive Level	Teaching Hours	COs	Teaching Learning Methodology	Assessment Methods
Jun 24 – 26, 2024 (Day Order 4 - 6)	1	Introduction to Money 1.1 Evolution, Role of Money and Kinds of Money	K1, K2	3 Hours	1-2	Lecture & Participatory and experiential learning through story telling	CA Test and Component
Jun 27 – July 4, 2024 (Day Order 1 - 6)		1.2 Functions of Money- Primary, Secondary and Contingent Functions	K1, K2	2 Hours	1-2	Lecture & discussion	CA Test and Component
		1.3 Paper currency system and Note Issue system in India	K1-K4	4 Hours	1-4	Lecture & discussion	CA Test and Component
July 5 – 12, 2024 (Day Order 1 - 6)		1.4 Role of money in modern economy	K1-K5	3 Hours	1-5	Lecture & discussion	CA Test and Component
	2	Demand and Supply of Money 2.1 Factors determining demand for money	K1-K3	2 Hours	1-3	Lecture and Participatory through role play	CA Test
July 15 – 23, 2024 (Day Order 1 - 6)		2.1 Factors determining demand for money	K1-K3	1 Hours	1-3	Lecture & Discussion	CA Test
		2.2 Determinants of Money Supply- Monetary Aggregates	K1-K5	4 Hours	1-5	Lecture & Presentation	CA Test

July 24 – 31, 2024 (Day Order 1 - 6)		2.3 Classical Theory of Money- Transaction Approach and Cash Balance Approach	K1-K2	3 Hours	1-2	Lecture & discussion	CA Test
		2.4 Keynesian Theory of Demand for Money	K1-K2	2 Hours	1-2	Lecture & discussion	CA Test
Aug 1 – 5, 2024 (Day Order 1 - 3)		Contd., 2.4 Keynesian Theory of Demand for Money	K1-K2	1 Hour	1-2	Lecture & discussion	CA Test
	3	Central and Commercial Banks 3.1 Commercial Banks- Functions and Nationalization of Banks	K1-K2	2 Hours	1-2	Lecture and Participatory through role play	CA Test
Aug 6 – 10, 2024	C.A. Test – I						
Aug 12 – 14, 2024 (Day Order 4-6)		3.1 Commercial Banks- Functions and Nationalization of Banks	K1-K2	2 Hours	1-2	Lecture & discussion	CA Test
Aug 16 – 23, 2024 (Day Order 1-6)		3.2 Credit Creation	K1-K4	3 Hours	1-4	Lecture & discussion	CA Test

		3.3 Central Bank – Objectives, Functions and Role	K1-K3	2 Hours	1-3	Lecture & discussion	CA Test
Aug 27 – Sep 3, 2024 (Day Order 1-6)		3.3 Central Bank – Objectives, Functions and Role	K1-K3	2 Hours	1-3	Lecture & discussion	CA Test
		3.4 Instrument of Credit Control- General and Selective	K1-K5	3 Hour	1-5	Lecture & discussion	CA Test
Sep 4 – 11, 2024 (Day Order 1-6)		3.4 Instrument of Credit Control- General and Selective	K1-K5	1 Hour	1-5	Lecture & discussion	CA Test
	4	Monetary Policy and Inflation 4.1 Monetary Policy- Objectives, Targets and Indicators	K1-K2	3 Hours	1-2	Lecture, Presentation and Case Discussion	CA Test and Component
		4.2 Monetary Policy in India- Pre and Post Liberalisation Period	K1-K5	1 Hour	1-5	Lecture, Presentation and Discussion	CA Test and Component
Sep 12 - 20, 2024 (Day Order 1-6)		4.2 Monetary Policy in India- Pre and Post Liberalisation Period	K1-K5	3 Hours	1-5	Lecture, Presentation and Discussion	CA Test and Component
		4.3 Inflation an Overview- Types, Causes and Effects	K1-K5	2 Hours	1-5	Lecture, Presentation and Discussion	CA Test and Component

Sep 23 - 26, 2024 (Day Order 1-4)		4.3 Inflation an Overview- Types, Causes and Effects	K1-K5	2 Hours	1-5	Lecture, Presentation and Discussion	CA Test and Component
		4.4 Inflation Targeting	K1-K5	2 Hour	1-5	Lecture, Presentation and Discussion	CA Test and Component
Sep 27 – Oct 3, 2024	C.A. Test – II						
Oct 4 – 5, 2024 (Day 5 & 6)		4.4 Inflation Targeting	K1-K5	2 Hours	1-5	Lecture, Presentation and Discussion	CA Test and Component
Oct 7 - 15, 2024 (Day Order 1 to 6)	5	Foreign Exchange 5.1 Foreign Exchange- Concept, Meaning and Demand and Supply	K1-K2	2 Hours	1-2	Lecture & Participatory discussion	Component- Assignment
		5.2 Types of Exchange Rates- Fixed and Flexible Exchange Rate	K1-K5	3 Hours	1-5	Lecture & discussion	Group Discussion
Oct 16 - 22, 2024 (Day Order 1 to 6)		5.3 Determination of Exchange Rates- Demand and Supply Theory and Purchasing power parity Theory	K1-K5	3 Hours	1-5	Lecture & discussion	Class Discussion
		5.4 Exchange Control- Objectives and Methods	K1-K5	2 Hours	1-5	Lecture & discussion	Class Discussion
Oct 23 - 24, 2024 (Day Order 1 to 2)	REVISION						

Other Components:

- Objective Test in Unit 1 on Role of Money for 15 Marks on 13.07.2024
- Presentation in Unit 4 for 20 Marks on 06.09.2024
- Assignment in Unit 5 on Foreign Exchange for 15 Marks on 13.10.2024