

**STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI**

**COURSE PLAN (June - November 2026)**

**Department** : B.Com(BFE)  
**Name/s of the Faculty** : Ms. Priyanka.P  
**Course Title** : Financial Accounting  
**Course Code** : 25BF/MC/FA15  
**Shift** : II

**COURSE OUTCOMES (COs)**

<b>COs</b>	<b>Description</b>	<b>CL</b>
<b>CO1</b>	recall and define the fundamental concepts of accounting	K1
<b>CO2</b>	interpret financial statements to assess an organisation's financial performance and position	K2
<b>CO3</b>	identify and apply quantitative and qualitative analytical techniques to solve accounting problems	K3
<b>CO4</b>	research and explain issues relating to the recognition and disclosure of revenue, expenses, assets, liabilities and equity of entities	K4
<b>CO5</b>	assess the effectiveness of accounting cycle to record transactions, process information and prepare financial statements for a business	K5

Week	Unit No.	Content	Cognitive Level	Teaching Hours	COs	Teaching Learning Methodology	Assessment Methods
Jun 22, 2026 (Day Order 6)	1	<b>Conceptual Framework for Preparation of Financial Statements</b>  1.1 Introduction to Accounting Standards	K1-K4	1	1-4	Lecture and PPT	Quiz
Jun 23 – July 1, 2026 (Day Order 1- 6)	1	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	K1-K4	5	1-4	Lecture and PPT	Quiz
July 2 – July 8, 2026 (Day Order 1- 6)	1	1.5 Scope & Application of AS- 1,2,3,4,5,9,10,26, 29 in financial statements	K1-K4	4	1-4	Lecture and Analysing the application of AS in Financial statements	Recap and Quiz
	2	<b>Final Accounts of a Sole Proprietor</b>  2.1 Meaning and Scope of Accounting,	K1-K5	1	1-5	Lecture and Problem solving	Recap on basic accounting concepts

		Accounting concepts and conventions, Capital and Revenue items – Receipts and Expenditure					
July 9 – 16, 2026 (Day Order 1- 6)	2	2.2 Preparation of Trial balance, Rectification of errors  2.3 Preparation of Final accounts  2.4 Closing entries and Adjusting entries – Loss of stock by accident or fire, Manager’s commission on Net profit before and after commission, Works manager and General manager commission	K1-K5	5	1-5	Lecture and Problem solving	Problem solving and MCQ Test on concepts
July 17 – 24, 2026 (Day Order 1- 6)	2	2.5 Writing off Deferred revenue expenditure, Goods sent on sale or return basis, Asset disposal and exchange, Distribution of Samples, Advance income tax	K1-K5	2	1-5	Lecture and Solving sums in groups	Open book test and Problem solving

	3	<b>Bank Reconciliation Statement and Accounting for Non-Trading Organisations</b>  3.1 Meaning and Significance of BRS, Reasons for difference between cash book and pass book  3.2 Preparation of Bank Reconciliation Statement	K1-K5	3	1-5	Lecture and Problem solving	Other Component I - Solving MCQ's in groups from Unit 2 for 10 marks on 22.07.2026
July 25 – 28, 2026 (Day Order 1- 3)	3	3.3 Non-Trading Organisations – Preparation of Receipts and payments account	K1-K5	3	1-5	Lecture, Problem solving and Participatory learning	Concept test and Problem solving
July 29 – Aug 3, 2026	<b>C.A. Test – I</b>						
Aug 4 - 6, 2026 (Day Order 4 - 6)	3	3.4 Preparation of Income and Expenditure account and Balance sheet	K1-K5	3	1-5	Lecture, Problem solving and Participatory learning	Concept test and Problem solving
Aug 7 – 14, 2026 (Day Order 1- 6)	3	3.5 Conversion of Receipts and Payment account into Income and	K1-K5	5	1-5	Lecture and Problem solving	Problem solving

		expenditure account					
Aug 17 - 24, 2026 (Day Order 1- 6)	4	<b>Branch Accounts</b> 4.1 Meaning, Objectives and Types of Branches – Dependent and Independent branches 4.2 Accounting for Dependent branches – Debtors system – Cost price method and Invoice price method	K1-K5	5	1-5	Lecture and Problem solving	Other Component 2 Test – on Unit 3 19.08.2026 for 25 marks
Aug 25 – Sep 2, 2026 (Day Order 1- 6)	4	4.3 Stock and Debtors system – Cost price method and Invoice price method 4.4 Accounting for Independent branches – Accounting treatment, Reconciliation of Transit items	K1-K5	5	1-5	Lecture and Problem solving	Problem solving
Sep 3 – 11, 2026 (Day Order 1- 6)	4	4.5 Incorporation of Branch Trial balance in Head Office books	K1-K5	3	1-5	Lecture and Problem solving	Recap and Problem solving

	5	<b>Departmental Accounts</b> 5.1 Meaning, Need and Advantages of Departmental Accounting	K1-K5	2	1-5	Lecture and Problem solving	Class discussion and Problem solving
Sep 15-17, 2026 (Day Order 1 - 3)	5	5.2 Departmentalization of expenses – Direct and Indirect expenses 5.3 Basis of Allocation of Indirect expenses	K1-K5	2	1-5	Lecture and Problem solving	Class discussion and Problem solving
Sep 18 –23, 2026	<b>C.A. Test – II</b>						
Sep 24 - 28, 2026 (Day 4 – 6)	5	5.4 Inter-departmental transfers – At Cost price, Selling Price	K1-K5	5	1-5	Lecture, Problem solving and Analysing cases relating to different departments in companies	Other component 3 - Assignment Problems from Unit 2,4 for 15 marks – 28.09.2026
Sep 29 – Oct 7, 2026 (Day Order 1 - 6)	5	5.5 Preparation of Departmental Trading Account and Balance sheet	K1-K5	5	1-5	Lecture and Problem solving	Problem solving and Concept testing

Oct 8 - 14, 2026 (Day Order 1 - 6)	5	5.5 Preparation of Departmental Trading Account and Balance sheet	K1-K5	5	1-5	Lecture and Problem solving	Problem solving and Concept testing
Oct 15 - 21, 2026 (Day Order 1- 4)	<b>REVISION</b>						

**STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI**

**COURSE PLAN (June - November 2026)**

**Department** : B.Com(BFE)  
**Name/s of the Faculty** : Ms.Abirami D.  
**Course Title** : Banking Functions and Services  
**Course Code** : 25BF/MC/BS15  
**Shift** : II

**COURSE OUTCOMES (COs)**

<b>COs</b>	<b>Description</b>	<b>CL</b>
<b>CO1</b>	Define and list the key components of banking system	K1
<b>CO2</b>	Explain the essential and core banking activities	K2
<b>CO3</b>	Present basic financial tools to assess bank performance and customer solutions	K3
<b>CO4</b>	Categorize various banking products and services based on their functionalities and describe its relevance with the financial contexts	K4
<b>CO5</b>	Review the operational effectiveness and customer relevance of various banking strategies and services	K5

<b>Week</b>	<b>Unit No.</b>	<b>Content</b>	<b>Cognitive Level</b>	<b>Teaching Hours</b>	<b>COs</b>	<b>Teaching Learning Methodology</b>	<b>Assessment Methods</b>
Jun 22, 2026 (Day Order 6)	1	<b>Introduction to Banking</b> - 1.1 Meaning, Definition	K1-K5	1	1-5	Lecture with PPT	Identify banking terms

Jun 23 – July 1, 2026 (Day Order 1- 6)	1	1.1 Significance of Banking system 1.2 Structure of Indian Banking System	K1-K5	5	1-5	Lecture with PPT	Identify banking terms
July 2 – July 8, 2026 (Day Order 1- 6)	1	1.3 Role of Banks in Economic Development 1.4 Types of Banks- Central Banks, Cooperative Banks,	K1-K5	5	1-5	Lecture with PPT – General Discussion on RBI functions	Quiz competition on Banking Terminology
July 9 – 16, 2026 (Day Order 1- 6)	1  2	1.4 Regional Rural Banks Local Area Banks, Small Finance Banks and Payment Banks  <b>Banker- Customer Relationship -</b> 2.1 Meaning and Definition of Banker and Customer	K1-K5	5	1-5	Lecture with PPT Group Discussion - Public vs. Private sector banks	Q & A Session
July 17 – 24, 2026 (Day Order 1- 6)	2	2.2 Special types of Customers 2.3 Relationship between Banker and Customer, Debtor- Creditor, Trustee-	K1-K5	5	1-5	Lecture with PPT – Role Play on Customer - Banker interaction	Q & A Session

		Beneficiary					
July 25 – 28, 2026 (Day Order 1- 3)	2	Licensor- Licensee, Agent – Principal	K1-K5	3	1-5	Lecture with PPT	Group Discussion
July 29 – Aug 3, 2026	<b>C.A. Test – I</b>						
Aug 4 - 6, 2026 (Day Order 4 - 6)	2	2.4 Banking Ombudsman Scheme - Powers and Procedure for Redressal of Grievance	K1-K5	3	1-5	Lecture with PPT	Other Component Test 1 – MCQ, Short Answer Questions and Application based questions on 06.08.2026 for 25 marks
Aug 7 – 14, 2026 (Day Order 1- 6)	3	<b>Depository functions -</b> 3.1 CASA – Opening and Closing of Bank Accounts 3.2 Documents relating to Banking Transactions	K1-K5	5	1-5	Lecture with PPT - Simulation on Banking environment	Collect Different Forms for opening of accounts
Aug 17 - 24, 2026 (Day Order 1- 6)	3	3.3 Fixed and Recurring Deposits 3.4 KYC Norms	K1-K5	5	1-5	Lecture with PPT – Visit to banks to collect various	Quiz on the forms

						forms	
Aug 25 – Sep 2, 2026 (Day Order 1- 6)	4	<b>Lending Functions –</b> 4.1 Short term loans- Types and Procedure in Operation	K1-K5	5	1-5	Lecture with PPT	Q & A Session
Sep 3 – 11, 2026 (Day Order 1- 6)	4	4.2 Long term loans – Types, Procedure, Documents and Repayment 4.3 Bank rates , Repo Rate, Reverse Repo Rate	K1-K5	5	1-5	Lecture with PPT – Debate on “Digital Banking will replace Traditional Banking”	Other Component 2 – Survey Report – Conduct and Analyse Customer opinion regarding Banking Services on 11.09.26 for 10 marks
Sep 15-17, 2026 (Day Order 1 - 3)	4	4.4 Statutory Liquidity Ratio, Cash Reserve Ratio, Negative Interest Rate	K1-K5	3	1-5	Lecture with PPT – Case Study on Cyber Fraud	Q & A Session
Sep 18 –23, 2026	<b>C.A.Test – II</b>						
Sep 24 - 28, 2026 (Day 4 – 6)	5	<b>Banking Services -</b> 5.1 E-Banking, Meaning, Importance,	K1-K5	3	1-5	Lecture with PPT – Brainstorming session on	Quiz

		Merits and Demerits				enhancing customer satisfaction	
Sep 29 – Oct 7, 2026 (Day Order 1 - 6)	5	Internet banking, Mobile banking, Tele-Banking and Retail banking  5.2 Service Channels- Debit Card, Credit Card, ATM Card, POS, Kiosk, Digital Wallet and Smart Card	K1-K5	5	1-5	Lecture with PPT - Awareness of digital banking usage or financial literacy	Other Component 3 – Report submission - Evaluation on the effectiveness of Digital Banking Services 01.10.26 for 15 marks
Oct 8 - 14, 2026 (Day Order 1 - 6)	5	5.3 Electronic Payment System - Electronic Clearing Service and Electronic Fund Transfer- NEFT, RTGS, IMPS  5.4 Green Banking – Meaning, Products, Advantages and Disadvantages	K1-K5	5	1-5	Lecture with PPT	Green banking products – Banking Strategies on the topic
Oct 15 - 21, 2026 (Day Order 1- 4)	<b>REVISION</b>						

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**COURSE PLAN (June - November 2026)**

**Department** : B.Com(BFE)  
**Name/s of the Faculty** : Dr. Catherine Irudayamary Anita  
**Course Title** : Monetary Economics  
**Course Code** : 25BF/ME/ME13  
**Shift** : II

**COURSE OUTCOMES (COs)**

<b>COs</b>	<b>Description</b>	<b>CL</b>
<b>CO1</b>	list and recall the effects of regulation of money in modern economies and how monetary systems evolved over time	K1
<b>CO2</b>	interpret key macroeconomic indicators and their relationships with monetary decisions	K2
<b>CO3</b>	recognize key instruments and policies employed to resolve economic challenges	K3
<b>CO4</b>	examine the impact of policy instruments in open economies	K4
<b>CO5</b>	recommend economic policies in achieving economic goals	K5

<b>Week</b>	<b>Unit No.</b>	<b>Content</b>	<b>Cognitive Level</b>	<b>Teaching Hours</b>	<b>COs</b>	<b>Teaching Learning Methodology</b>	<b>Assessment Methods</b>
Jun 22, 2026 (Day Order 6)	1	<b>Introduction to Money</b> 1.1 Evolution, Role of Money and Kinds of Money	K1-K5	1	1-5	Lecture & Discussion	Think, Pair and Share

Jun 23 – July 1, 2026 (Day Order 1- 6)	1	1.1 Evolution, Role of Money and Kinds of Money 1.2 Functions of Money- Primary, Secondary and Contingent Functions	K1-K5	1 3	1-5	Lecture & Discussion	Recap and Quiz
July 2 – July 8, 2026 (Day Order 1- 6)	1	1.3 Paper Currency System and Note Issue System in India 1.4 Monetary Aggregate – RBI’s Approach to Monetary Aggregates	K1-K5	2 2	1-5	Lecture & Discussion	Other Component Test 1 - Participatory Learning Methods – Objective Test in Unit 1.2 and 1.3 (20 Marks) - 08.07.26
July 9 – 16, 2026 (Day Order 1- 6)	2	1.4 Monetary Aggregate – RBI’s Approach to Monetary Aggregates <b>Demand and Supply of Money</b> 2.1 Factors Determining Demand for Money 2.2 Determinants of Money Supply – Monetary Aggregates	K1-K5	1 2 1	1-5	Lecture with PPT	Recap and group discussion
July 17 – 24, 2026 (Day Order 1- 6)	2	2.2 Determinants of Money Supply – Monetary Aggregates 2.3 Classical Theory of Money- Transaction Approach and Cash	K1-K5	1 3	1-5	Lecture with PPT	Recap and quiz

		Balance Approach					
July 25 – 28, 2026 (Day Order 1- 3)	2	2.4 Keynesian Theory of Demand for Money	K1-K5	3	1-5	Lecture with PPT	Recall theories
July 29 – Aug 3, 2026	<b>C.A. Test – I</b>						
Aug 4 - 6, 2026 (Day Order 4 - 6)	3	<b>Central and Commercial Banks</b> 3.1 Commercial Banks- Functions and Types 3.2 Credit Creation, Investment Policy in Commercial Banking	K1-K5	2 2	1-5	Lecture & Group Discussion	Think, Pair and Share
Aug 7 – 14, 2026 (Day Order 1- 6)	3	3.3 Central Bank – Objectives, Functions and Role 3.4 Instrument of Credit Control- General and Selective	K1-K5	2 2	1-5	Lecture & Group Discussion	Recall bank types and credit creation process
Aug 17 - 24, 2026 (Day Order 1- 6)	4	3.4 Instrument of Credit Control- General and Selective <b>Monetary Policy and Inflation</b> 4.1 Monetary Policy- Objectives, Targets and Indicators	K1-K5	2 2	1-5	Lecture with PPT	Group Discussion using examples of developed and under developed economies
Aug 25 – Sep 2, 2026 (Day Order 1- 6)	4	4.2 Monetary Policy in India- Pre and Post Liberalisation Period 4.3 Inflation an	K1-K5	3 1	1-5	Lecture with PPT	Other Component 2 Experiential Learning

		Overview- Types, Causes and Effects					Methods – Group Presentation in Unit 4 (15 Marks) - 27.08.2026
Sep 3 – 11, 2026 (Day Order 1- 6)	4	4.3 Inflation an Overview- Types, Causes and Effects 4.4 Inflation Targeting	K1-K5	2 2	1-5	Lecture & Group Discussion	Recall the types
Sep 15-17, 2026 (Day Order 1 - 3)	5	<b>Foreign Exchange</b> 5.1 Foreign Exchange- Concept, Meaning, Demand and Sup	K1-K5	2	1-5	Lecture with PPT	Recap and quiz
Sep 18 –23, 2026	<b>C.A. Test - II</b>						
Sep 24 - 28, 2026 (Day 4 – 6)	5	5.2 Types of Exchange Rates- Fixed and Flexible Exchange Rate	K1-K5	2	1-5	Lecture & Group Discussion	Recall the types
Sep 29 – Oct 7, 2026 (Day Order 1 - 6)	5	5.3 Determination of Exchange Rates- Demand and Supply Theory and Purchasing Power Parity Theory	K1-K5	4	1-5	Lecture & Group Discussion	Other Component Test 3 Participatory Learning Methods – Individual Assignment in Unit 5, ‘How liberalization changed

							forex management in India from control to market-based system”. (15 Marks)- 25.09.2026
Oct 8 - 14, 2026 (Day Order 1 - 6)	5	5.4 Exchange Control- Objectives and Methods	K1-K5	4	1-5	Lecture with PPT	Question & Answer Session
Oct 15 - 21, 2026 (Day Order 1- 4)	<b>REVISION</b>						

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**COURSE PLAN (June - November 2026)**

**Department : B.Com(BFE)**

**Name/s of the Faculty : MS.E.Rogini**

**Course Title : Accounting Software**

**Course Code : 25BF/SE/AS12**

**Shift : II**

**COURSE OUTCOMES (COs)**

Cos	Description						CL
CO1	Recall the basic functions of tally in accounting						K1
CO2	Explain the purpose of using Tally in managing financial data						K2
CO3	Examine the day-to-day transactions using accounting software by preparing financial reports.						K3
Week	Unit No.	Content	Cognitive Level	Teaching Hours	COs	Teaching Learning Methodology	Assessment Methods
Jun 22, 2026 (Day Order 6)	1	<b>Tally – Introduction</b> 1.1 Tally – Introduction, Features, Advantages	K1-K3	1	1-3	Lecture with PPT	Class discussion
Jun 23 – July 1, 2026 (Day Order 1- 6)	1	<b>Tally – Introduction</b> 1.1 Tally – Introduction,	K1-K3	2	1-3	Lecture with PPT	Recap

		Features, Advantages					
July 2 – July 8, 2026 (Day Order 1- 6)	1	1.2 Company creation, Pre-defined groups, Creation of Groups	K1-K3	2	1-3	Hands-on practice	Concept mapping
July 9 – 16, 2026 (Day Order 1- 6)	1	1.2 Company creation, Pre-defined groups, Creation of Groups	K1-K3	1	1-3	Peer coaching in pairs	Peer learning
July 17 – 24, 2026 (Day Order 1- 6)	1	1.3 Ledger – Creation, Editing and Deletion	K1-K3	1	1-3	Lecture with PPT	Class discussion
July 25 – 28, 2026 (Day Order 1- 3)	1	1.3 Ledger – Creation, Editing and Deletion	K1-K3	1	1-3	Activity-based learning	Component-1  MCQ test on basics of Tally for 15 marks on 25.07.2026
July 29 – Aug 3, 2026	<b>C.A. Test – I</b>						
Aug 4 - 6, 2026 (Day Order 4 - 6)	2	<b>Vouchers</b> 2.1 Vouchers – Creation	K1-K3	2	1-3	Demo of voucher types	Observation method
Aug 7 – 14, 2026 (Day Order 1- 6)	2	<b>Vouchers</b> 2.1 Vouchers – Creation	K1-K3	3	1-3	Pair activity	Group discussion
Aug 17 - 24, 2026 (Day Order 1- 6)	2	2.2 Types of Vouchers, Entries in Vouchers	K1-K3	2	1-3	Case study method- Complete Accounting Cycle of	Brainstorming session

						a Retail Business Using Tally: Company Creation, Voucher Entry, Inventory Management and Financial Report Generation	
Aug 25 – Sep 2, 2026 (Day Order 1- 6)	2	2.2 Types of Vouchers, Entries in Vouchers	K1-K3	2	1-3	Problem solving approach	Component-2 Compare and analyse different entries in ledgers and vouchers for 15marks on 01.09.2026
Sep 3 – 11, 2026 (Day Order 1- 6)	3	<b>Financial Reports</b> 3.1 Day book, Cash book, Trial balance	K1-K3	2	1-3	Hands-on-report analysis	Think-pair-share
Sep 15-17, 2026 (Day Order 1 - 3)	3	<b>Financial Reports</b> 3.1 Day book, Cash book, Trial balance	K1-K3	2	1-3	Practical demonstration	Worksheet
Sep 18 –23, 2026	<b>C.A. Test – II</b>						
Sep 24 - 28, 2026 (Day 4 – 6)	3	3.2 Profit and loss account	K1-K3	2	1-3	Lecture with PPT	Group Discussion

Sep 29 – Oct 7, 2026 (Day Order 1 - 6)	3	3.2 Profit and loss account	K1-K3	2	1-3	Project based learning	Component-3  Preparation of financial reports using Tally Prime for 20 marks on 5.10.2026
Oct 8 - 14, 2026 (Day Order 1 - 6)	3	3.3 Balance sheet	K1-K3	1	1-3	Peer discussion /Preparation of Balance sheet	Recap
Oct 15 - 21, 2026 (Day Order 1- 4)	<b>REVISION</b>						