

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

**November 2023 – April 2024**

**Department** : Commerce - Corporate Secretaryship  
**Name/s of the Faculty** : Section A - DR.R.B.Ayeswarya  
Section B - Ms.Mofika SA  
**Course Title** : Financial Accounting  
**Course Code** : 23CO/MC/FA23  
**Shift** : II

**COURSE OUTCOMES (COs)**

<b>COs</b>	<b>Description</b>	<b>CL</b>
<b>CO1</b>	Remember basic Conceptual Framework for Preparation of Financial Statements	K1
<b>CO2</b>	Estimate various computations required for Principles of Hire Purchase and Leasing	K2
<b>CO3</b>	Determine the Profit or Loss of departments and branches	K3
<b>CO4</b>	Prepare Accounting in the Books of Consignor and Consignee	K4
<b>CO5</b>	Prepare Joint Venture and Sale or Return Accounting Procedures	K5

Week	Unit No.	Content	Cognitive Level	Teaching Hours	COs	Teaching Learning Methodology	Assessment Methods
Nov 22 – 23, 2023 (Day Order 1 & 2)	1	<b>Unit 1</b> <b>1.1 Conceptual Framework for Preparation of Financial Statement</b> <b>1.1.1</b> Introduction to Accounting Standards and Indian Accounting Standards, Difference Between Accounting Standards and Indian Accounting Standards <b>1.1.2</b> Accounting Standards – International Accounting Standards, Accounting Standards in India – Objectives, Process, Accounting Standards Board, Scope & Application of AS – 1,2,3,4,5,9,10,26 & 29 in Preparation of Financial Statements	K1-K2	4	1-2	Lecture and Problem Solving	Third Component Test
Nov 24-30, 2023 (Day Order 1 to 6)	1.2  1.2.1	Preparation of Financial Statements of Sole Proprietor Closing Entries and Adjustment Entries	K1-K5	6	1-5	Lecture and Problem Solving	<b>C.A. Test - I</b>

Week	Unit No.	Content	Cognitive Level	Teaching Hours	COs	Teaching Learning Methodology	Assessment Methods
Dec 1-7, 2023 (Day Order 1 to 6)	1.2.2	Adjustments - Loss of Stock by Accident or Fire, Manager's Commission on Net Profit Before and After Commission, Works Manager and General Manager Commission, writing off of Deferred Revenue Expenditure, Goods sent on Sale or Return Basis, Asset Disposal and Exchange, Distribution of Samples, Advance Income Tax	K1-K5	5	1-5	Lecture and Problem Solving	C.A. Test - I
Dec 8-9, 2023 (Day Order 1, 3)	2	<b>Hire Purchase</b>	K1-K3	2	1-3	Lecture and Problem Solving	C.A. Test - I
	2.2	2.1 Principles of Hire Purchase and Leasing Application of Accounting Standard for Leasing –AS19					
	2.3	Accounting Treatment in the Books of Hire vendor and Hirer.	K1-K5	4	1-5	Lecture and Problem Solving	
Dec 11-15, 2023 (Day Order 2 to 6)	2.4	Default and Repossession (Complete and Partial)	K1-K5	4	1-3	Lecture and Problem Solving	C.A. Test - I
Dec 16 – 22, 2023 (Day Order 1 to 6)	3	Branch Accounts and Departmental Accounts 3.1 Branch Accounts 3.1.1 Debtors System (Cost Price Method and Invoice Price Method)	K1-K5	2	1-5	Lecture and Problem Solving	C.A. Test - I

<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>
Jan 3 – 6, 2024 (Day Order 1 to 4)	3.1.2	Stock and Debtors System (Cost Price Method and Invoice Price Method)	K1-K5	2	1-3	Lecture and Problem Solving	C.A. Test - I
Jan 8 – 12, 2024	C.A. Test - I						
Jan 13, 2024 (Day Order 1)	3.1.3	Overview of Accounting for Independent Branches and Foreign Branches	K1-K3	1	1-3	Lecture and Problem Solving	C.A. Test - II
Jan 18 -20, 2024 (Day Order 4 to 6)	3.2 3.2.1	Departmental Accounts Meaning and Basis of Allocation of Expenses	K1-K5	1	1-5	Lecture and Problem Solving	C.A. Test - II
Jan 22-29, 2024 (Day Order 1 to 6)	3.2.2	Stock Reserve and Inter-departmental transfers at Cost Price and invoice Price	K1-K5	1	1-5	Lecture and Problem Solving	C.A. Test - II
Jan 30 – Feb 2, 2024 (Day Order 1 to 4)	3.2.3	Preparation of Departmental Trading Account and Balance Sheet.	K1-K5	1	1-5	Lecture and Problem Solving	C.A. Test - II
Feb 3, 2024 (Day Order 2)	3.2.3	Preparation of Departmental Trading Account and Balance Sheet.	K1-K5	1	1-5	Lecture and Problem Solving	C.A. Test - II
Feb 5- 6, 2024 (Day Order 5 to 6)	4 4.1	Consignment Accounting Meaning, Importance and Advantages	K1-K2	1	1-2	Lecture and Problem Solving	C.A. Test - II
Feb 7 – 14, 2024 (Day Order 1 to 6)	4.2	Accounting in the Books of Consignor and Consignee.	K1-K5	2	1-5	Lecture and Problem Solving	C.A. Test - II
Feb 15 – 22, 2024 (Day Order 1 to 6)	4.2	Accounting in the Books of Consignor and Consignee.	K1-K5	2	1-5	Lecture and Problem Solving	C.A. Test - II

Week	Unit No.	Content	Cognitive Level	Teaching Hours	COs	Teaching Learning Methodology	Assessment Methods
Feb 23 – 24, 2024 (Day Order 1 & 5)	4.2	Accounting in the Books of Consignor and Consignee.	K1-K5	2	1-5	Lecture and Problem Solving	C.A. Test - II
Feb 26 – Mar 1, 2024 (Day Order 2 to 6)	5 5.1	Joint Venture and Sale or Return Joint Venture – Accounting Procedures, Joint Bank Account.	K1-K5	4	1-5	Lecture and Problem Solving	C.A. Test - II
Mar 2, 2024 (Day Order 1)	5.1	Memorandum Joint Venture Account	K1-K5	1	1-5	Lecture and Problem Solving	C.A. Test - II
Mar 4 –8, 2024	<b>C.A. Test - II</b>						
Mar 9 – 16, 2024 (Day 6 & Day Order 1 to 6)	5.2	Meaning of Goods Sent on Approval or Return Basis and Accounting Treatment	K1-K5	3	1-5	Lecture and Problem Solving	Third Component Test
Mar 18 - 19, 2024 (Day Order 2 to 3)	5.2	Meaning of Goods Sent on Approval or Return Basis and Accounting Treatment	K1-K5	2	1-5	Lecture and Problem Solving	Third Component Test
Mar 20-22, 2024 (Day Order 4 to 6)	<b>REVISION</b>						

### THIRD COMPONENTS:

- Problem Solving in Hire Purchase & Departmental Accounts -25<sup>th</sup> January, 2024 -25 Marks
- MCQ on Accounting Standards & Key concepts in Consignment -19<sup>th</sup> February 2024 -25 Marks

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

**November 2023 – April 2024**

**Department** : Commerce - Corporate Secretaryship  
**Name/s of the Faculty** : Section A – Ms. Cimna Sunny M  
Section B – Ms. Chandini R  
**Course Title** : Corporate Ethics and Governance  
**Course Code** : 23CO/MC/CG23  
**Shift** : II

**COURSE OUTCOMES (COs)**

<b>COs</b>	<b>Description</b>	<b>CL</b>
<b>CO1</b>	Understand the importance of business ethics	K1
<b>CO2</b>	Identify unethical practices in marketing and advertising	K2
<b>CO3</b>	Analyse the ethical issues in Finance	K3
<b>CO4</b>	Explain the relevance of Corporate Governance and Corporate Social Responsibility.	K4
<b>CO5</b>	Discuss the board functions for corporate governance	K5

Week	Unit No.	Content	Cognitive Level	Teaching Hours	COs	Teaching Learning Methodology	Assessment Methods
Nov 22 – 23, 2023 (Day Order 1 & 2)	1 1.1	<b>An Overview of Business Ethics</b> Definition and Concept of Ethics, Morals and Values; Ethics and Indian Ethos; Indian Ethos and Games	K1 - K4	2	1-4	Lecture / Presentation	<b>C.A. Test I</b>
Nov 24-30, 2023 (Day Order 1 to 6)	1.2 1.3	Business Ethics; Characteristics of Business Ethics; Need and Importance of Business Ethics; Sources of Business Ethics; Causes of Unethical Behaviour and Ethical Abuses Guidelines for developing Code of Ethics; Ethics Committee; Work ethics; Public Good	K1 - K4	3  2	1-4	Lecture / Presentation	<b>C.A. Test I</b>
Dec 1-7, 2023 (Day Order 1 to 6)	1.4	Ethical Dilemmas in Business, Right versus Right and Right versus Wrong Ethical Dilemma, Concepts like – Conflict of Interest, Self - Serving Bias, Moral Equilibrium	K1 - K4	3	1-4	Lecture / Presentation	<b>C.A. Test I</b>
Dec 8-9, 2023 (Day Order 1, 3)	2 2.1	<b>Ethics in Management and Corporate Frauds</b> Impact of Ethics on Competitive Business Strategy	K1-K4	2	1-4	Lecture / Presentation	<b>C.A. Test I</b>
Dec 11-15, 2023 (Day Order 2 to 6)	2.2	Role of International Trade and Business Organizations in developing Business Ethics	K1-K4	4	1-4	Lecture / Presentation	<b>C.A. Test I</b>
Dec 16 – 22, 2023	2.3	Ethical Issues in the Indian Context and	K1-K4	6	1-4	Lecture / Presentation	<b>C.A. Test I &amp; Third</b>

Week	Unit No.	Content	Cognitive Level	Teaching Hours	COs	Teaching Learning Methodology	Assessment Methods
(Day Order 1 to 6)		Case Studies with special emphasis on corporate frauds: Accounting Frauds ; Bank Frauds Employee Frauds					Component Test
Jan 3 – 6, 2024 (Day Order 1 to 4)	2.4	Preventive Measures adopted to Curb Frauds	K1-K4	3	1-4	Lecture / Presentation	<b>C.A. Test I</b> & Third Component Test
Jan 8 – 12, 2024	<b>C.A. Test – I</b>						
Jan 13, 2024 (Day Order 1)	3.1 3.1.1	<b>Conceptual Framework of Corporate Governance</b> Meaning and features of Corporate Governance	K1-K5	1	1-5	Lecture / Presentation	<b>C.A. Test II</b>
Jan 18 -20, 2024 (Day Order 4 to 6)	3.1.2	Evolution of Corporate governance; Principles of Corporate Governance	K1-K5	2	1-5	Lecture / Presentation	<b>C.A. Test II</b>
Jan 22-29, 2024 (Day Order 1 to 6)	3.1.3 3.2 3.2.1	Importance of Corporate Governance and Elements of Good Corporate Governance. <b>Levels of Governance Structure</b> Corporate governance and role, responsibilities and powers - Board of Directors, Corporate	K1-K5	2  3	1-5	Lecture / Presentation	<b>C.A. Test II</b>



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<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>
Mar 9 – 16, 2024 (Day 6 & Day Order 1 to 6)	5.3	Responsibilities towards Stakeholders - Shareholders, Employees, Consumers and Society	K1-K5	2	1- 5	Lecture / Presentation	Class Discussion
Mar 18 - 19, 2024 (Day Order 2 to 3)	5.4	Case studies in CSR	K1-K5	2	1- 5	Group Discussion	Class Discussion
Mar 20-22, 2024 (Day Order 4 to 6)	<b>REVISION</b>						

### **THIRD COMPONENT:**

- Role Play on various Ethical Issues in Business from Jan 3, 2024, 30 marks
- Poster making on CSR practices adopted by Companies on February 29, 2024, 20 marks