

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

**Department** : B.Com(Corporate Secretaryship)  
**Name/s of the Faculty** : I B.COM CS A: DR.R.B.Ayeswarya  
: I B.COM CS B: Ms.Mofika SA  
**Course Title** : Cost and Management Accounting  
**Course Code** : 23CO/MC/CM14  
**Shift** : II

**COURSE OUTCOMES (COs)**

<b>COs</b>	<b>Description</b>	<b>CL</b>
<b>CO1</b>	Identify the elements of cost and compute the total cost and profit for a product or service	K1
<b>CO2</b>	Explain apportionment of overheads and its product/department wise distribution	K2
<b>CO3</b>	Any suitable techniques for financial decision making	K3
<b>CO4</b>	Analyze and interpret the financial position of different corporates	K4
<b>CO5</b>	Evaluate the need for an appropriate budget and its preparation	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 24 – 26, 2024 (Day Order 4 - 6)	<b>Unit 1</b>	<b>1.1 Introduction</b> 1.1.1 Meaning, objective, Scope, Differences between Cost and Management Accounting	K1-K2	1	1-2	Lecture and Problem solving	Continuous Assessment -I
		1.1.1 Cost Concepts – Cost Centre and Cost Unit, Methods of Costing, Classification of Cost	K1-K5	1	1-5		
Jun 27 – July 4, 2024 (Day Order 1 - 6)	<b>Unit 1</b>	1.1.3 Computation of Total Cost and Profit of a Product	K1-K5	3	1-5	Lecture and Problem solving	Continuous Assessment -I
	<b>Unit 2</b>	<b>1.2 Material Cost</b> 1.2.1 Computation of Material Cost Treatment of Normal and Abnormal Loss, Scrap.	K2-K5	3	2-5		
July 5 – 12, 2024 (Day Order 1 - 6)	<b>Unit 2</b>	1.2.2 Material Control- Meaning, objectives, Purchase Control, Procurement.	K1-K5	3	1-5	Lecture and Problem solving	Continuous Assessment -I
		1.2.3 Stores Control – Techniques of Inventory Control, EOQ.	K1-K5	2	1-5		

July 15 – 23, 2024 (Day Order 1 - 6)	<b>Unit 2</b>	1.2.4 Issue Control- Methods of Material Issue – FIFO, LIFO, Simple, Weighted Average	K1-K5	3	1-5	Lecture and Problem solving	Continuous Assessment -I
July 24 – 31, 2024 (Day Order 1 - 6)	<b>Unit 2</b>	<b>Labor and Overheads</b> 2.1 Labor Cost – Meaning and Classification of Labor Costs- Overtime and Idle time 2.1.1 Labor Turnover – Causes, effects and Methods	K1-K5  K1-K5	2  2	1-2  1-5	Lecture and Problem solving	Continuous Assessment -I
Aug 1 – 5, 2024 (Day Order 1 - 3)	<b>Unit 2</b>	2.1.2 Methods of Remuneration – Time rate, Piece rate, Incentive scheme Halsey and Rowan plan <b>2.2 Overheads</b> 2.2.1 Classification of Overheads 2.2.2 Apportionment and Allocation of overheads- Primary and Secondary distribution	K1-K5  K1-K2 K1-K5	2  1 2	1-5  1-2 1-5	Lecture and Problem solving	Continuous Assessment -I
Aug 6 – 10, 2024	<b>C.A. Test - I</b>						
Aug 12 – 14, 2024 (Day Order 4-6)	<b>Unit 2</b>	2.2.3 Methods of Absorption of Overheads – Direct Labor Rate, Machinehour rate and activity based absorption	K1-K5	2	1-5	Lecture and Problem solving	Continuous Assessment -II

Aug 16 – 23, 2024 (Day Order 1-6)	<b>Unit 3</b>	<b>Financial Statement Analysis</b> 3.1 Financial Statement Significance 3.2 Comparative, Common Size and Trend Analysis	K1-K2	4	1-2	Lecture and Problem solving	Continuous Assessment – II & Other Component
Aug 27 – Sep 3, 2024 (Day Order 1-6)	<b>Unit 3</b>	3.3 Ratio Analysis – Liquidity, Profitability, Solvency Ratios	K1-K5	5	1-5	Lecture and Problem solving	Continuous Assessment – II
Sep 4 – 11, 2024 (Day Order 1-6)	<b>Unit 3</b>	3.4 Reconstruction of Position Statement with Ratios (Simple Problems)	K1-K5	6	1-5	Lecture and Problem solving	Continuous Assessment – II
Sep 12 - 20, 2024 (Day Order 1-6)	<b>Unit 4</b>	<b>Marginal Costing</b> 4.1 Meaning, Advantages, Limitations, Breakeven Analysis	K1-K2	6	1-2	Lecture and Problem solving	Continuous Assessment – II
Sep 23 - 26, 2024 (Day Order 1-4)	<b>Unit 4</b>	4.2 Cost- Volume Profit Analysis – P/V Ratio – Margin of Safety.	K1-K5	5	1-5	Lecture and Problem solving	Continuous Assessment – II
Sep 27 – Oct 3, 2024	<b>C.A. Test - II</b>						
Oct 4 – 5, 2024 (Day 5 & 6)	<b>Unit 4</b>	4.3 Application - Key Factor, Product Mix and Sales Mix	K1-K5	2	1-5	Lecture and Problem solving	Other Component

Oct 7 - 15, 2024 (Day Order 1 to 6)	<b>Unit 5</b>	<b>Budgets and Types</b> 5.1 Need and Importance. 5.2 Types of Budget Production Budget, Purchase Budget.	K1-K2	5	1-2	Lecture and Problem Solving	Other Component
Oct 16 - 22, 2024 (Day Order 1 to 6)	<b>Unit 5</b>	5.2 Types of Budgets(contd.,) Sales Budget, Cash Budget, Fixed and Flexible Budget	K1-K5	5	1-5	Lecture and Problem Solving	Other Component
Oct 23 - 24, 2024 (Day Order 1 to 2)	<b>REVISION</b>						

**OTHER COMPONENT:**

- MCQ on Introduction to Costing and Cost Sheet-24<sup>th</sup> July,2024
- Report on Financial Statement Analysis on of a Company and cash budget preparation using excel-7th October,2024.

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**COURSE PLAN June - November 2024**

**Department** : B.com (Corporate Secretaryship)  
**Name/s of the Faculty** : I CS A: Ms. Reema R Varghese  
I CS B: Ms. R. P Suvethashri  
**Course Title** : Organization Structure and Management  
**Course Code** : 23CO/MC/OS13  
**Shift** : II

**COURSE OUTCOMES (COs)**

<b>Cos</b>	<b>Description</b>	<b>CL</b>
<b>CO1</b>	Describe the concept, importance, and framing of organisation structure and classical approach to management	K1
<b>CO2</b>	Compare the various types of control process and changes in organisation	K2
<b>CO3</b>	Apply the analytical skills for planning and decision making	K3
<b>CO4</b>	Distinguish between different organizational structures and leadership styles	K4
<b>CO5</b>	Assess the various skills and procedures required for effective management of employees in an organisation	K5

Week	Unit No.	Content	Cognitive Level	Teaching Hours	COs	Teaching Learning Methodology	Assessment Methods
Jun 24 – 26, 2024 (Day Order 4 - 6)	1	<b>Unit 1 Organisation Structure</b> 1.1 Meaning, importance and role of organization structure 1.2 Theory of organization structure 1.3 Impact of environment and cultural variables on organizational structure	K1-K2  K1-K5  K1-K5	1  1  1	1-2  1-5  1-5	Lecture/ Presentation	CA Test I and Component
Jun 27 – July 4, 2024 (Day Order 1 - 6)	1	1.4 Building blocks of organization structure 1.4.1 Centralization 1.4.2 Formalization	 K1-K5 K1-K5	2 2	 1-5 1-5	Lecture/ Presentation	CA Test I and Component
July 5 – 12, 2024 (Day Order 1 - 6)	1&2	1.4.3 Hierarchical levels-forms of Organizations 1.4.4 Departmentation <b>Unit 2 Introduction to Management</b> 2.1 Management Thought 2.1.1 Classical and Neo Classical Systems-Contingency and Contemporary	K1-K3 K1-K5  K1-K2	2 2  1	1-3 1-5  1-2	Lecture/ Presentation	CA Test I and Component
July 15 – 23, 2024 (Day Order 1 - 6)	2	2.1.2 Approach to management – Henry Fayol, F.W. Taylor, George Elton Mayo, Peter. F Drucker	K1-K5	4	1-5	Lecture/ Presentation	CA Test I and Component

Week	Unit No.	Content	Cognitive Level	Teaching Hours	COs	Teaching Learning Methodology	Assessment Methods
July 24 – 31, 2024 (Day Order 1 - 6)	2	2.2 Functions of Management I 2.2.1 Planning - Meaning, importance, types and Process	K1-K4	3	1-4	Lecture/ Presentation	CA Test I
Aug 1 – 5, 2024 (Day Order 1 - 3)	2	2.2.2 Organizing - Nature and Importance, organizing trends and practices – chain of command, unity of command, span of control, delegation and empowerment	K1-K5	4	1-5	Lecture/ Presentation	CA Test I
Aug 6 – 10, 2024	<b>C.A. Test – I</b>						
Aug 12 – 14, 2024 (Day Order 4-6)	3	<b>Unit 3 Functions of Management II</b> 3.1 Staffing 3.1.1 Recruitment and selection	K1-K5	2	1-5	Lecture/ Presentation	CA Test II
Aug 16 – 23, 2024 (Day Order 1-6)	3	3.1.2 Training – need and types 3.2 Directing	K1-K4 K1-K5	2 2	1-4 1-5	Lecture/ Presentation	CA Test II
Aug 27 – Sep 3, 2024 (Day Order 1-6)	3	3.2.1 Motivation- meaning and Maslow’s theory of motivation	K1-K5	2	1-5	Lecture/ Presentation	CA Test II
Sep 4 – 11, 2024 (Day Order 1-6)	3	3.2.2 Leadership 3.2.3 Communication- Types, Process and Barriers	K1-K5 K1-K5	2 2	1-5 1-5	Lecture/ Presentation	CA Test II



<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>
Sep 12 - 20, 2024 (Day Order 1-6)	4	<b>Unit 4 Functions of Management III</b> 4.1 Controlling- meaning, importance, steps in the process of controlling, types and techniques of controlling	K1-K5	4	1-5	Lecture/ Presentation	CA Test II
Sep 23 - 26, 2024 (Day Order 1-4)	4	4.2 Coordinating - meaning, need, requisites	K1-K5	4	1-5	Lecture/ Presentation	CA Test II
Sep 27 – Oct 3, 2024	<b>C.A. Test – II</b>						
Oct 4 – 5, 2024 (Day 5 & 6)	5	<b>Unit 5 Recent Developments in Management</b> 5.1 Change Management - Concept, nature and process of change	K1-K5	4	1-5	Lecture/ Presentation	Group Discussion
Oct 7 - 15, 2024 (Day Order 1 to 6)	5	5.2 Knowledge management, Total Quality Management	K1-K5	3	1-5	Lecture/ Presentation	Group Discussion
Oct 16 - 22, 2024 (Day Order 1 to 6)	5	5.2 Business process Re-Engineering- An overview	K1-K5	2	1-5	Lecture/ Presentation	Group Discussion
Oct 23 - 24, 2024 (Day Order 1 to 2)	<b>REVISION</b>						

**Other Component:**

- Poster Making on “Organization Structure and Theory” – August 14, 2024 – 25 Marks
- Presentation on “Management Policy of various companies” – September 17, 2024 - 25 Marks

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**COURSE PLAN June - November 2024**

**Department** : B.Com(Corporate Secretaryship)  
**Name/s of the Faculty** : I CS A -Ms.Leelavathi.R  
I CS B -Dr.Sharanya.P  
**Course Title** : **QUANTITATIVE TECHNIQUES FOR BUSINESS**  
**Course Code** : **23CO/AC/QT15**  
**Shift** : **II**

**COURSE OUTCOMES (COs)**

<b>COs</b>	<b>Description</b>	<b>CL</b>
<b>CO1</b>	Identify appropriate statistical techniques for business data analysis	<b>K1</b>
<b>CO2</b>	Relate statistical approaches to solve real time business problems	<b>K2</b>
<b>CO3</b>	Clarify and compare business data for decision making	<b>K3</b>
<b>CO4</b>	Analyze and interpret the relationship between the variables	<b>K4</b>
<b>CO5</b>	Evaluate the effectiveness of statistical tools in solving business problems	<b>K5</b>

Week	Unit No.	Content	Cognitive Level	Teaching Hours	COs	Teaching Learning Methodology	Assessment Methods
Jun 24 – 26, 2024 (Day Order 4 - 6)	I	<b>Descriptive Statistics</b> 1.1 Data Types – Univariate Summaries	K1- K2	1	1-2	Lecture & Problem Solving	C.A. Test – I and Other Component test
		1.2 Multivariate Summaries- Karl Pearson's Co-efficient of correlation	K1-K5	1	1-5		
Jun 27 – July 4, 2024 (Day Order 1 - 6)	I	1.2 Multivariate Summaries - Karl Pearson's Co-efficient of Correlation	K1- K5	3	1-5	Lecture & Problem Solving	C.A. Test – I and Other Component test
		1.3 Partial Correlation of First order and Second order Co-efficient of Multiple correlation	K1-K5	2	1-5		
July 5 – 12, 2024 (Day Order 1 - 6)	I	1.3 Partial Correlation of First Order and Second Order Co-efficient of Multiple Correlations	K1-K5	2	1-5	Lecture & Problem Solving	C.A. Test – I and Other Component test
	IV	4.1 Regression – Meaning and Definition, Comparison Between Correlation and Regression	K1-K2	3	1-2		
July 15 – 23, 2024 (Day Order 1 - 6)	IV	4.2 Regression lines on X on Y and Y on X, Regression Equation, Multiple Regression.	K1-K5	5	1-5	Lecture & Problem Solving	C.A. Test – I and Other Component test

July 24 – 31, 2024 (Day Order 1 - 6)	V	Times Series Analysis 5.1 Meaning, Definition, utility, Components	K1-K2	1	1-2	Lecture & Problem Solving	C.A. Test – I and Other Component test
		5.2 Method of free hand and semi average	K1-K4	3	1-4		
		5.3 Computation of Method of Least Square	K2-K5	2	2-5		
Aug 1 – 5, 2024 (Day Order 1 - 3)	V	5.4 Computation of Seasonal Variations	K2-K5	3	2-5	Lecture & Problem Solving	C.A. Test – I and Other Component test
Aug 6 – 10, 2024	<b>C.A. Test - I</b>						
Aug 12 – 14, 2024 (Day Order 4-6)	V	5.4 Computation of Seasonal Variations	K2-K5	3	2-5	Lecture & Problem Solving	Class discussion
Aug 16 – 23, 2024 (Day Order 1-6)	II	Test of Hypothesis 2.1 Procedure for Testing of Hypothesis	K1-K2	3	1-2	Lecture & Problem Solving	C.A. Test – II and Other Component test
		2.2 Test of Significance	K3-K4	3	3-4		
Aug 27 – Sep 3, 2024 (Day Order 1-6)	II	2.3 Parametric and Non-Parametric Approaches	K1-K2	1	1-2	Lecture & Problem Solving	C.A. Test – II and Other Component test
		2.4 Test on single parametric Value –Z Test , t - Test	K3-K5	5	3-5		

Sep 4 – 11, 2024 (Day Order 1-6)	II	2.5 Test for Difference of Two Parametric Values	K3-K5	3	3-5	Lecture & Problem Solving	C.A. Test – II and Other Component test
		2.6 Variance Ratio Test 2.6.1 One-way Classification Model – One-way ANOVA	K1-K5	3	1-5		
Sep 12 - 20, 2024 (Day Order 1-6)	II	2.6 Variance Ratio Test 2.6.1 One-way Classification Model – One-way ANOVA	K1-K5	3	1-5	Lecture & Problem Solving	C.A. Test – II and Other Component test
		2.6.2 Two –way Classification Model- Two –way ANOVA	K1-K5	3			
Sep 23 - 26, 2024 (Day Order 1-4)	III	<b>Categorical data and Chi-square test</b> 3.1 Introduction to Categorical Data	K1-K2	2	1-2	Lecture & Problem Solving	C.A. Test – II and Other Component test
Sep 27 – Oct 3, 2024	<b>C.A. Test - II</b>						
Oct 4 – 5, 2024 (Day 5 & 6)	III	3.2 Meaning and Conditions for Applying Chi- Square test	K1-K2	1	1-2	Lecture & Problem Solving	C.A. Test – II and Other Component test
Oct 7 - 15, 2024 (Day Order 1 to 6)	III	3.3 Application of Chi Square Test - Test of Goodness of Fit and Test of Independence - Yates Correction	K1-K5	5	1-5	Lecture & Problem Solving	C.A. Test – II and Other Component test

Oct 16 - 22, 2024 (Day Order 1 to 6)	III	3.3 Application of Chi Square Test - Test of Goodness of Fit and Test of Independence - Yates Correction	K1-K5	4	1-5	Lecture & Problem Solving	C.A. Test – II and Other Component test
Oct 23 - 24, 2024 (Day Order 1 to 2)	<b>REVISION</b>						

**OTHER COMPONENTS:**

- Objective Test on unit I & II- 25 Marks, July 31<sup>st</sup>, 2024
- Case Study Analysis on the use of statistical tools in business situations (Unit II,III IV&V) –25 Marks , October 10<sup>th</sup>, 2024