

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

Department : B.COM. Accounting & Finance
Name of the Faculty : Dr. Kristin Marian Martin
Course Title : Financial Reporting And Analysis
Course Code : 23AF/MC/FR14
Shift : II

COURSE OUTCOMES (COs)

COs	Description	CL
CO1	Define the concepts relating to financial reporting and analysis	K1
CO2	Compare the income and financial position of different organisations	K2
CO3	Compile the financial information for financial reporting	K3
CO4	Analyse the financial performance of a business concern	K4
CO5	Evaluate the relevance of inter and intrafirm comparison	K5

Week	Unit No.	Content	Cognitive Level	Teaching Hours	COs	Teaching Learning Methodology	Assessment Methods
Jun 24 – 26, 2024 (Day Order 4 - 6)	1	Framework for Preparation and Problem solving of Financial Statement 1.1 Conceptual Framework of Accounting - Accounting as an Information System, Users and their Information Needs, Advantages of Computerized Accounting, and Information System (AIS)	K1, K2	2	CO1-2	Lecture & Problem solving	Continuous Assessment – I
Jun 27 – July 4, 2024 (Day Order 1 - 6)	1	1.2 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	3	CO1-2	Lecture & Problem solving	Continuous Assessment – I

July 5 – 12, 2024 (Day Order 1 - 6)	2	Preparation of Financial Statements of Sole Proprietor 2.1 Preparation of Final Accounts of Sole Proprietor and Manufacturing concerns	K1– K5	7	CO1-5	Lecture & Problem solving	Continuous Assessment – I & Other Component
July 15 – 23, 2024 (Day Order 1 - 6)	2	2.2 Closing Entries and Adjustment 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	CO1-5	Lecture & Problem solving	Continuous Assessment – I & Other Component
July 24 – 31, 2024 (Day Order 1 - 6)	2	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	3	CO1-5	Lecture & Problem solving	Continuous Assessment – I & Other Component
Aug 1 – 5, 2024 (Day Order 1 - 3)	3	Final Accounts of a Company 3.1 Final Accounts of a Company- Preparation of Final Accounts-	K1-K5	5	CO1-5	Lecture & Problem solving	Continuous Assessment – I & Other Component
Aug 6 – 10, 2024	C.A. Test - I						

Aug 12 – 14, 2024 (Day Order 4-6)	3	Forms and Contents as per Schedule- III of Companies Act 2013	K1-K5	3	CO1-5	Lecture & Problem solving	Continuous Assessment – I & Other Component
Aug 16 – 23, 2024 (Day Order 1-6)	3	3.2 Managerial Remuneration	K3-K5	7	CO3-5	Lecture & Problem solving	Continuous Assessment – I & Other Component
Aug 27 – Sep 3, 2024 (Day Order 1-6)	4	Cash Flow and Fund Flow Analysis 4.1 Meaning and Importance of Cash Flow and Fund Flow	K1, K2	1	CO1-2	Lecture & Problem solving	Continuous Assessment – I & Other Component
Sep 4 – 11, 2024 (Day Order 1-6)	4	4.2 Significance and Limitations of Cash Flow and Fund Flow Statement	K1, K2	1	CO1-2	Lecture & Problem solving	Continuous Assessment – I & Other Component
Sep 12 - 20, 2024 (Day Order 1-6)	4	4.3 Preparation of Cash Flow Statement as per AS 3	K1– K5	7	CO1-5	Lecture & Problem solving	Continuous Assessment – I & Other Component
Sep 23 - 26, 2024 (Day Order 1-4)	4	Preparation of Fund Flow Statement as per AS 3	K1– K5	6	CO1-5	Lecture & Problem solving	Continuous Assessment – I & Other Component
Sep 27 – Oct 3, 2024	C.A. Test - II						

Oct 4 – 5, 2024 (Day 5 & 6)	5	Financial Statement Analysis 5.1 Meaning of Financial Statements, Functions, Objectives and Process of Financial Statement Analysis and Interpretation	K1, K2	3	CO1-2	Lecture & Problem solving	Classroom discussion
Oct 7 - 15, 2024 (Day Order 1 to 6)	5	5.2 Ratio Analysis - Significance and Limitations of Ratio Analysis	K1-K5	6	CO1-5	Lecture & Problem solving	Classroom discussion
Oct 16 - 22, 2024 (Day Order 1 to 6)	5	Computation and Interpretation of Ratios - Liquidity, Profitability Solvency and Leverage Ratios – Intrafirm and Interfirm	K1-K5	6	CO1-5	Lecture & Problem solving	Classroom discussion
Oct 23 - 24, 2024 (Day Order 1 to 2)	REVISION						

OTHER COMPONENT:

1. MCQ test on Unit 1 & 2 on August 2, 2024 – 30 marks
2. Problem solving assignment – 20 marks, October 7, 2024

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

Department : B.Com Accounting and Finance
Name of the Faculty : Ms. Arokia Timple Manisha J
Course Title : Management Principles and Applications
Course Code : 23AF/MC/MP13
Shift : II

COURSE OUTCOMES (COs)

COs	Description	CL
CO1	Explain the fundamental concepts in Management	K1,K2
CO2	Relate the functions of management with different types of organisations	K3
CO3	Examine the skills required for effective management	K4
CO4	Evaluate the organograms of business entities	K5
CO5	Formulate solutions to overcome challenges by adopting suitable techniques	K6

Week	Unit No.	Content	Cognitive Level	Teaching Hours	COs	Teaching Learning Methodology	Assessment Methods
Jun 24 – 26, 2024 (Day Order 4 - 6)	1	UNIT -1 Overview of Management 1.1. Meaning — Science or Art. Process, Managerial Functions and Roles	K1-K2	1	CO1	Lecture & Presentation	CA Test- I
		1.2. Approaches to Management — Classical. Quantitative, Behavioral, Contemporary -	K1-K2	2		Lecture & Presentation	CA Test- I
Jun 27 – July 4, 2024 (Day Order 1 - 6)	1	1.3. Management Thought — FW Taylor, Henry Fayol. Elton Mayo, Peter Drucker, Michael Porter, CK Prahalad	K1-K5	6	CO 1-4	Lecture & Presentation	CA Test- I
July 5 – 12, 2024 (Day Order 1 - 6)	1	1.4. Trends and Challenges of Management in Global Scenario	K1-K6	3	CO1-5	Case Analysis & Group Discussions	CA Test- I / Other Component
	2	UNIT -2 Planning 2.1. Planning — Meaning Types and Process	K1-K4	3	CO1-3	Lecture & Presentation	CA Test- I

July 15 – 23, 2024 (Day Order 1 - 6)	2	2.2. Business Environment Analysis - Meaning, Types & Techniques (SWOT, PESTLE, BCG Matrix)	K1-K6	4	CO1-5	Lecture & Presentation	CA Test- I / Other Component
July 24 – 31, 2024 (Day Order 1 - 6)	2	2.3. Decision Making — Meaning, Types and Techniques - Quantitative and Qualitative	K1-K5	3	CO1-4	Lecture & Presentation	CA Test- I
Aug 1 – 5, 2024 (Day Order 1 - 3)	3	UNIT -3 Organising 3.1. Meaning and Types of Organisation	K1-K2	2	CO 1	Lecture & Presentation	CA Test- II
Aug 6 – 10, 2024	C.A. Test - I						
Aug 12 – 14, 2024 (Day Order 4-6)	3	3.2. Process of Organising	K1-K5	2	CO1-4	Lecture & Presentation	CA Test- II
Aug 16 – 23, 2024 (Day Order 1-6)	3	3.3. Organisation Structure and Chart	K1-K5	3	CO1-4	Lecture & Presentation	CA Test- II
Aug 27 – Sep 3, 2024 (Day Order 1-6)	3	3.4. Span of Control, Departmentation, Delegation and Decentralization	K1-K2	3	CO1	Lecture & Presentation	CA Test- II
Sep 4 – 11, 2024 (Day Order 1-6)	4	UNIT -4 Staffing and Directing 4.1. Staffing — Recruitment, Selection, Induction, Training and Development	K1-K4	2	CO1-2	Lecture & Presentation	CA Test- II

Sep 12 - 20, 2024 (Day Order 1-6)	4	4.2. Motivation — Meaning and Theories (Maslow — Need Theory, Herzberg — Two Factor Theory)	K1-K6	4	CO1-5	Lecture & Presentation	CA Test- II
Sep 23 - 26, 2024 (Day Order 1-4)	4	4.3. Leadership — Meaning, Styles and Theories (Trait, Likert Behavioral, Managerial Grid, Fiedler Situational)	K1-K6	4	CO1-5	Lecture & Case study Analysis	CA Test- II
Sep 27 – Oct 3, 2024	C.A. Test - II						
Oct 4 – 5, 2024 (Day 5 & 6)	4	4.4. Communication - Meaning, Types. Process and Barriers	K1-K6	2	CO1-5	Lecture & Presentation	Classroom Discussion
Oct 7 - 15, 2024 (Day Order 1 to 6)	5	UNIT -5 Control 5.1. Meaning and Importance of Control 5.2. Process of Control Mechanism - MIS	K1-K2 K1-K6	2 2	CO1 CO1-5	Lecture & Presentation Lecture & Presentation	Classroom Discussion. Classroom Discussion
Oct 16 - 22, 2024 (Day Order 1 to 6)	5	5.3. Control Techniques — PERT, CPM, ROI, Budgetary Control	K1-K6	4	CO1-5	Lecture & Presentation	Classroom Discussion
Oct 23 - 24, 2024 (Day Order 1 to 2)	REVISION						

Other Component:

- A Poster submission on Trends and Challenges of Management in Global Scenario on 8th July 2024 (10 marks)
- Objective test from Unit 2 and Unit 3 on 18th September 2024 (30 marks)
- A Group Model Exhibition on “Management Concepts & Philosophy and Initiative in Business World ” on 8th October 2023

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

Department : B.Com Accounting and Finance
Name of the Faculty : Divya S
Course Title : Statistics for Business Decisions
Course Code : 23AF/AC/SB15
Shift : II

COURSE OUTCOMES (COs)

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

Week	Unit No.	Content	Cognitive Level	Teaching Hours	COs	Teaching Learning Methodology	Assessment Methods
Jun 24 – 26, 2024 (Day Order 4 - 6)	1	Descriptive Statistics 1.1 Data Types – Univariate Summaries	K1-K2	2	1-2	Lecture/ Problem solving	C.A. Test - I & Other Component
Jun 27 – July 4, 2024 (Day Order 1 - 6)	1	1.2 Multivariate Summaries - Karl Pearson's Co-efficient of Correlation 1.3 Partial Correlation of First Order and Second Order Co-efficient Co- efficient of Multiple Correlations	K1-K3 K1-K3	4 1	1-3 1-3	Problem solving	C.A. Test - I & Other Component
July 5 – 12, 2024 (Day Order 1 - 6)	1	1.3 Partial Correlation of First Order and Second Order Co-efficient Co- efficient of Multiple Correlations	K1-K3	5	1-3	Problem solving	C.A. Test - I & Other Component
July 15 – 23, 2024 (Day Order 1 - 6)	5	Analysis of Time Series 5.1 Utility and components of time series 5.2 Methods of measuring trend – Simple Averages, Semi-Averages, Moving Averages and Least Square	K1-K3 K1-K5	3 1	1-3 1-5	Lecture/ Problem solving	C.A. Test - I & Other Component

July 24 – 31, 2024 (Day Order 1 - 6)	5	5.2 Methods of measuring trend – Simple Averages, Semi-Averages, Moving Averages and Least Square	K1-K5	4	1-5	Problem solving	C.A. Test – I & Other Component
		5.3 Measurement of seasonal variations	K1-K5	1	1-5		
Aug 1 – 5, 2024 (Day Order 1 - 3)	5	5.3 Measurement of seasonal variations	K1-K5	3	1-5	Lecture/Problem solving/ Project	C.A. Test – I & Other Component
	2	2.1 Test of Hypothesis Procedure for Testing Hypothesis	K1-K2	2	1-2		
Aug 6 – 10, 2024	C.A. Test - I						
Aug 12 – 14, 2024 (Day Order 4-6)	2	2.2 Test of Significance	K3-K4	2	3-4	Lecture/Problem Solving/ Project	C.A. Test - II & Other Component
		2.3 Parametric and Non-Parametric Approaches	K1-K2	2	1-2		
		2.4 Test on Single Parametric Value – z Test, t Test	K3-K5	1	3-5		
Aug 16 – 23, 2024 (Day Order 1-6)	2	2.4 Test on Single Parametric Value – z Test, t Test	K3-K5	1	3-5	Problem Solving/ Project	C.A. Test - II & Other Component
			K3-K5	2	3-5		
		2.5 Test for Difference of Two Parametric Values	K1-K5	2	1-5		
		2.6 Variance Ratio Test 2.6.1 One-way Classification Model – One-way ANOVA					

Aug 27 – Sep 3, 2024 (Day Order 1-6)	2	2.6.2 Two-way Classification Model – Two-way ANOVA	K1-K5	2	1-5	Lecture/ Problem solving / Project	C.A. Test – II & Other Component
	3	Categorical data and Chi-square test 3.1 Introduction to Categorical Data	K1-K2	2	1-2		
		3.2 Meaning and Conditions for Applying Chi- Square test	K1-K2	1	1-2		
Sep 4 – 11, 2024 (Day Order 1-6)	3	3.2 Meaning and Conditions for Applying Chi- Square test	K1-K2	2	1-2	Lecture/ Problem solving	C.A. Test – II
		3.3 Application of Chi Square Test - Test of Goodness of Fit and Test of Independence - Yates Correction	K1-K5	3	1-5		
Sep 12 - 20, 2024 (Day Order 1-6)	3	3.3 Application of Chi Square Test - Test of Goodness of Fit and Test of Independence - Yates Correction	K1-K5	1	1-5	Problem Solving	C.A. Test - II
		3.4 Mc Nemar Test	K1-K5	3	1-5		
	4	Regression Models 4.1 Simple Linear Regression 4.1.1 Least square Estimation Formula	K1-K5	1	1-5		

Sep 23 - 26, 2024 (Day Order 1-4)	4	4.1.1 Least square Estimation Formula	K1-K5	1	1-5	Problem Solving	C.A. Test - II
		4.1.2 Hypotheses Testing and confidence interval	K1-K5	2	1-5		
Sep 27 – Oct 3, 2024	C.A. Test - II						
Oct 4 – 5, 2024 (Day 5 & 6)	4	4.2 Multiple Linear Regression	K1-K3	1	1-3	Problem Solving	Assignment
		4.2.1 Least square Estimation Formula					
Oct 7 - 15, 2024 (Day Order 1 to 6)	4	4.2.1 Least square Estimation Formula	K1-K3	2	1-3	Problem Solving	Assignment
		4.2.2 Hypotheses Testing and confidence interval	K1-K5	3	1-5		
Oct 16 - 22, 2024 (Day Order 1 to 6)	4	4.3 Residual Analysis (Formula based)	K1-K5	2	1-5	Problem Solving	Assignment
		4.4 Handling Indicator Predictors	K1-K5	3	1-5		
Oct 23 - 24, 2024 (Day Order 1 to 2)	REVISION						

Other Component:

- MCQ Test on Descriptive Statistics and Categorical data (25 Marks)– on August 19, 2024.
- Group Project on Test of Hypothesis (25 Marks) – September 10, 2024.