

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

Department : B.Com (Accounting and Finance)
Name/s of the Faculty : Arokia Timple Manisha J
Course Title : Financial Management
Course Code : 23AF/MC/FM34
Shift : II

COURSE OUTCOMES (COs)

COs	Description	CL
CO1	Understand the fundamentals of financial management	K1,K2
CO2	Apply techniques to identify the funding source considering time, risk, cost, market price and return.	K3
CO3	Analyze and select the best option from the alternatives	K4
CO4	Evaluate financial statements to determine the performance	K5
CO5	Critically review the financial position of the business	K6

Week	Unit No.	Content	Cognitive Level	Teaching Hours	COs	Teaching Learning Methodology	Assessment Methods
Jun 19 – 26, 2024 (Day Order 1 - 6)	1	1.1 Nature, Importance and Objectives of Financial Management	KI-K2	2	CO1-4	Lecture & Presentation	CA Test- I/ Other Component
		1.2 Scope of Financial Management – Profit Maximization and Wealth Maximization Traditional and Modern Approach	K1-K2	2		Lecture & Presentation	
Jun 27 – July 4, 2024 (Day Order 1 - 6)	1	1.3 Functions of finance – Finance Decision, Investment Decision, Dividend Decision Organization of finance function	K1-K2	2	CO1-4	Lecture & Presentation	CA Test- I/ Other Component
		1.4 Time value of money: Meaning – Rationale of Time Preference for Money.	K3-K5	4		Lecture & Problem solving	
July 5 – 12, 2024 (Day Order 1 - 6)	1	1.4 Future Value – Present Value	K3-K5	5	CO1-4	Lecture & Problem solving	CA Test- I
	2	Financing Decisions 2.1 Cost of Capital – Meaning, Significance and Classification of Costs	K1-K2	1	CO1-5	Lecture & Problem solving	

July 15 – 23, 2024 (Day Order 1 - 6)	2	2.2 Computation of Specific Cost of Capital, Cost of Debt, Cost of Preference Share Capital, Cost of Equity Share Capital and Cost of Retained Earnings, Computation of weighted Average and Marginal Cost of Capital	K3-K5	5	CO1-5	Lecture & Problem solving	CA Test- I/Other Component
July 24 – 31, 2024 (Day Order 1 - 6)	2	2.3 Leverages - Meaning, Types - EBIT-EPS Analysis, Degree of Operating Leverage, Degree of Financial Leverage, Degree of Combined Leverage, Indifference Point	K3-K6	5	CO1-5	Lecture & Problem solving	CA Test- I/Other Component
Aug 1 – 5, 2024 (Day Order 1 - 3)	2	2.4 Capital Structure - Meaning, Determinants, Theories - Net Income Approach, Net Operating Income Approach, Traditional Approach, MM Approach	K1-K4	3	CO1-5	Lecture & Problem solving	CA Test- I/Other Component
Aug 6 – 10, 2024	C.A. Test - I						

<p>Aug 12 – 14, 2024 (Day Order 4-6)</p>	<p>3</p>	<p>Investment Decisions 3.1 Meaning, Importance and Process 3.2 Techniques of Capital Budgeting – Traditional Techniques: Payback Period – Accounting / Average Rate of Return, Discounted Techniques, Discounted Payback Period.</p>	<p>K1-K2</p>	<p>1</p>	<p>C0 1-5</p>	<p>Lecture & Problem solving Lecture & Problem solving</p>	<p>CA Test- II</p>
<p>Aug 16 – 23, 2024 (Day Order 1-6)</p>	<p>3</p>	<p>3.2 Net Present Value, Internal Rate of Return, Profitability Index – NPV Vs. IRR – Capital Rationing 3.3 Risk Analysis in Capital Budgeting Decisions - Sources and Perspectives of Risk, Risk Adjusted Discount Rate,</p>	<p>K3-K6</p>	<p>3</p>	<p>C0 1-5</p>	<p>Lecture & Problem solving Lecture & Problem solving</p>	<p>CA Test- II</p>
<p>Aug 27 – Sep 3, 2024 (Day Order 1-6)</p>	<p>3 4</p>	<p>3.3 Certainty Equivalent, Coefficient of Variation and Decision Tree Analysis 4.1 Working Capital Management 4.1.1 Meaning, Definition, Concept, Types, Factors determining Working Capital</p>	<p>K3-K6</p>	<p>2</p>	<p>C01-5</p>	<p>Lecture & Problem solving Lecture & Problem solving</p>	<p>CA Test- II</p>

Sep 4 – 11, 2024 (Day Order 1-6)		4.1.2 Computation of Working Capital Requirement	K3-K6	5		Lecture & Problem solving	CA Test- II
Sep 12 - 20, 2024 (Day Order 1-6)	4	4.1.3 Operating Cycle – Meaning and Computation	K1-K6	3	CO1-5	Lecture & Problem solving	CA Test- II
		4.2 Dividend Decision 4.2.1 Meaning, Types of Dividend Policies, Factors Influencing Dividend Policy	K1-K4	2		Lecture & Problem solving	
Sep 23 - 26, 2024 (Day Order 1-4)	4	4.2.2 Forms of Dividend (Theory), Dividend Theories - Relevance Theories – Walter’s Model, Gordon’s Model, Irrelevance Theory, MM Hypothesis	K3-K6	4	CO1-5	Lecture & Problem solving	CA Test- II
Sep 27 – Oct 3, 2024	C.A. Test - II						
Oct 4 – 5, 2024 (Day 5 & 6)	5	Sources of Finance 5.1 Different Sources of Finance, Characteristics of Different Types of Long Term Debt and Equity Finance, Method of Raising Long Term Finance	K1-K2	1	C01	Presentation & Group discussions	Other component
		5.2 Different Sources of short- term Finance	K1-K2	2		Presentation & Group discussions	

Oct 7 - 15, 2024 (Day Order 1 to 6)	5	5.3 Internal fund as a source of finance	K1-K2	1	C01	Presentation & Group discussions	Other component
		5.4 International sources of finance	K1-K2	2		Presentation & Group discussions	
Oct 16 - 22, 2024 (Day Order 1 to 6)	5	5.5 Other sources of finance- Sale and lease back, Convertible debt, Venture capital, Grants etc.	K1-K2	1	C01	Presentation & Group discussions	Other component
		5.6 Lease Financing - Concept and Classification, Significance and Limitations, Financial Evaluation of Leasing Decision K1-K2	K1-K2	3		Presentation & Group discussions	
Oct 23 - 24, 2024 (Day Order 1 to 2)	REVISION						

Other components

- Assignment submission on Financial Statement Analysis of a company on August 20, 2024 (20 marks)
- Objective test on Unit 1 and Unit 5 on October 8, 2024 (30 marks)

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI

COURSE PLAN June - November 2024

Department : B.Com (Accounting & Finance)
Name/s of the Faculty : Ms. R. Pavithra
Course Title : Tools for Managerial Decision Making
Course Code : 21AF/MC/TD34
Shift : II

COURSE OUTCOMES (COs)

COs	Description	CL
CO1	Outline fundamental concepts of Management Accounting as a decision-making tool in business	K1
CO2	Interpret the financial information for management planning and coordination	K2
CO3	Measure the actuals and compare with management standards for decision making	K3
CO4	Analyze and compare financial data for rational decision-making and control	K4
CO5	Evaluate the effectiveness of managerial control techniques	K5

Week	Unit No.	Content	Cognitive Level	Teaching Hours	COs	Teaching Learning Methodology	Assessment Methods
Jun 19 – 26, 2024 (Day Order 1 - 6)	1	Unit 1: Management Accounting – A Decision Making Tool 1.1 Meaning and Emergence of Management Accounting 1.2 Definition, Need , Importance and Objectives of Management accounting 1.3 Difference between Management Accounting and Financial accounting 1.4 Installation of Management Accounting System, Functions of Management Accountant	K1-K2	5	1-5	Lecture	Continuous Assessment I
Jun 27 – July 4, 2024 (Day Order 1 - 6)	2	Unit 2: Budgets and Budgetary Control 2.1 Meaning of Budget, Essentials of Budget, Budget Manual, Budget Setting Process 2.2 The Use of Budget in Planning and Control	K1-K5	4	1-5	Lecture/Problem Solving	Continuous Assessment I
July 5 – 12, 2024 (Day Order 1 - 6)	2	2.3 Classification of Budgets - Flexible Budget, Preparation of Functional Budget for Operating and Non-Operating Functions,	K1-K5	3	1-5	Problem Solving	Continuous Assessment I

July 15 – 23, 2024 (Day Order 1 - 6)	2	Cash Budget	K1-K5	3	1-5	Problem Solving	Continuous Assessment I
July 24 – 31, 2024 (Day Order 1 - 6)	2	Cash Budget (Continued)	K1-K5	3	1-5	Problem Solving	Continuous Assessment I
Aug 1 – 5, 2024 (Day Order 1 - 3)	2	2.4 Introduction to Key Budget Factor, Zero Based Budgeting (ZBB)		2	1-5	Problem Solving	Continuous Assessment I
Aug 6 – 10, 2024	C.A. Test - I						
Aug 12 – 14, 2024 (Day Order 4-6)	3	Unit 3: Marginal Costing and its Applications 3.1 Definition, Meaning and Features of Marginal Costing 3.2 Cost Volume Profit Analysis – Contribution, Profit-Volume Ratio, Margin of Safety, Break-Even Point	K1-K2	3	1-5	Problem Solving	Continuous Assessment II
Aug 16 – 23, 2024 (Day Order 1-6)	3	3.3 Applications of Marginal Costing – Key Factor, Make or Buy, Plant Merger Decision, Product Mix or Sales Mix Decision	K1-K5	5	1-5	Problem Solving	Continuous Assessment II
Aug 27 – Sep 3, 2024 (Day Order 1-6)	3	Export Decision, Selling below Cost Decision, Plant Purchase Decision, Product Elimination Decision	K1-K5	5	1-5	Problem Solving	Continuous Assessment II

Sep 4 – 11, 2024 (Day Order 1-6)	4	Unit 4: Standard Costing and Variance Analysis 4.1 Meaning -Standard Costing as a Management Tool - Limitations	K1-K2	2	1-5	Problem Solving	Continuous Assessment II
Sep 12 - 20, 2024 (Day Order 1-6)	4	4.2 Variance Analysis - Material, Labour variances	K1-K5	5	1-5	Problem Solving	Continuous Assessment II
Sep 23 - 26, 2024 (Day Order 1-4)	4	Overhead and Sales Variances	K1-K5	5	1-5	Problem Solving	Continuous Assessment II
Sep 27 – Oct 3, 2024	C.A. Test - II						
Oct 4 – 5, 2024 (Day 5 & 6)	5	Unit 5: 5.1 Network Analysis 5.1.1 Use of PERT and CPM in Decision Making 5.1.2 Calculation of Floats, Crashing – Time and Cost Overrun	K1-K5	2	1-5	Problem Solving	Class Discussion
Oct 7 - 15, 2024 (Day Order 1 to 6)	5	5.2 Responsibility Accounting 5.2.1 Concept of Responsibility Accounting	K1-K3	6	1-5	Lecture	Class Discussion

Oct 16 - 22, 2024 (Day Order 1 to 6)	5	Recent Developments in Reporting 5.3.1 Value Added Statement, Economic Value Added, Market Value Added, Shareholders' Value Added, Human Resource Accounting	K1-K5	4	1-5	Lecture	Class Discussion
Oct 23 - 24, 2024 (Day Order 1 to 2)	REVISION						

Other Component:

- Objective test on Units 3 & 4 – 30 marks – September 23, 2024
- Assignment on Responsibility Accounting and Human Resource Accounting – 20 marks – October 7, 2024

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI

COURSE PLAN June - November 2024

Department : B.Com. Accounting & Finance

Name/s of the Faculty : Dr. Kristin Marian Martin

Course Title : Business Law

Course Code : 23AF/MC/BL33

Shift : II

COURSE OUTCOMES (COs)

COs	Description	CL
CO1	Understand the provisions relating to general and special contracts	K1,K2
CO2	Identify the legal aspects and operations of business	K3
CO3	Explain principles to be applied for various contracts	K4
CO4	Analyze laws involved in business operations	K5
CO5	Interpret the legal obligations by applying the provisions of Contract Act	K6

Week	Unit No.	Content	Cognitive Level	Teaching Hours	COs	Teaching Learning Methodology	Assessment Methods
Jun 19 – 26, 2024 (Day Order 1 - 6)	1	Contract Act 1872 1.1 Meaning and Types of Contract	K1-K4	3	1-3	Lecture and Presentation	Continuous Assessment Test-1
Jun 27 – July 4, 2024 (Day Order 1 - 6)	1	1.2 Essentials of a Valid Contract- Offer and Acceptance, Consideration, Capacity of Parties, Free Consent, Legality of Object.	K1-K5	3	1-4	Lecture and Presentation	Continuous Assessment Test-1
July 5 – 12, 2024 (Day Order 1 - 6)	1	1.3 Performance of Contract	K1-K4	3	1-3	Lecture and Presentation	Continuous Assessment Test-1
		1.4 Discharge of Contract, Remedies for Breach of Contract	K1-K6	3	1-5		
July 15 – 23, 2024 (Day Order 1 - 6)	2	Special Contracts	K1-K3	2	1-2	Lecture and Presentation	Continuous Assessment Test-1
		2.1 Contract of Indemnity and Guarantee	K1-K4	2	1-3		
		2.1.1 Difference between Indemnity and Guarantee					
2.1.2 Rights, Liabilities and Discharge of Surety	K1-K6	2	1-5				
July 24 – 31, 2024 (Day Order 1 - 6)	2	2.2 Contract of Bailment and Pledge	K1-K6	2	1-5	Lecture and Presentation	Continuous Assessment Test-1
		2.2.1 Rights and Duties of Bailor and Bailee, Pledger and Pledge.					
Aug 1 – 5, 2024 (Day Order 1 - 3)	2	2.2.2 Termination of Bailment	K1- K2	2	1-5	Lecture and Presentation	Continuous Assessment Test-1
Aug 6 – 10, 2024	C.A. Test - I						

Aug 12 – 14, 2024 (Day Order 4-6)	3	Sale of Goods Act 1930 3.1 Essentials of a Contract of Sale 3.2 Conditions and Warranties	K1-K6	2	1-5	Lecture and Presentation	Continuous Assessment Test-2
Aug 16 – 23, 2024 (Day Order 1-6)	3	3.3 Transfer of Ownership and Delivery of Good	K1-K6	2	1-5	Lecture and Presentation	Continuous Assessment Test-2
Aug 27 – Sep 3, 2024 (Day Order 1-6)	3	3.4 Performance of Contract of Sale. 3.5 Rights of an Unpaid Seller	K1-K4 K1-K6	2 2	1-3 1-5	Lecture and Presentation	Continuous Assessment Test-2
Sep 4 – 11, 2024 (Day Order 1-6)	4	Limited Liability Partnership Act, 2008 (LLP) 4.1 Salient Features of LLP, Difference Between LLP, Partnership and Company 4.2 Partners and Designated Partners – Relations	K1-K6	2	1-5	Lecture and Presentation	Continuous Assessment Test-2
Sep 12 - 20, 2024 (Day Order 1-6)	4	4.3 Incorporation - Incorporation by Registration, Registered Office of LLP and Change of Name, Extent and Limitation of Liability of LLP and Partners	K1-K6	3	1-5	Lecture and Presentation	Continuous Assessment Test-2
Sep 23 - 26, 2024 (Day Order 1-4)	4	4.4 Conversion to LLP, Winding Up and Dissolution	K4-K6	3	3-5	Lecture and Presentation	Continuous Assessment Test-2

Sep 27 – Oct 3, 2024	C.A. Test - II						
Oct 4 – 5, 2024 (Day 5 & 6)	5	Law Relating to Intellectual Property 5.1 Provisions Relating to Patents, Trademarks and Copyrights	K1-K6	4	1-5	Lecture and Presentation	Other component
Oct 7 - 15, 2024 (Day Order 1 to 6)	5	5.2 Overview of Laws Relating to other Intellectual Property Rights	K1-K6	4	1-5	Lecture and Presentation	Other component
Oct 16 - 22, 2024 (Day Order 1 to 6)	5	5.3 Enforcement of Intellectual Property Rights	K4-K6	2	3-5	Lecture and Presentation	Other component
Oct 23 - 24, 2024 (Day Order 1 to 2)	REVISION						

OTHER COMPONENT:

1. MCQ Test on Unit 1&2 on August 2, 2024- 20 marks
2. Assignment on Patents, Trademarks and Copyrights – 15 marks, October 8, 2024
3. Role play of case studies on the various contracts – 15 marks, August 27, 2024

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI

COURSE PLAN June - November 2024

Department : B.Com Accounting and Finance
Name of the Faculty : Divya S
Course Title : Business Ethics and Corporate Governance
Course Code : 23AF/MC/BE33
Shift : II

COURSE OUTCOMES (COs)

COs	Description	CL
CO1	Understand the morals and values of business ethics	K1, K2
CO2	Identify the concepts and practices of business ethics and corporate governance	K3
CO3	Apply the code of ethics in the business domain.	K4
CO4	Analyze the impact of ethics on competitive strategy	K5
CO5	Evaluate the role and responsibilities of corporate governance.	K6

Week	Unit No.	Content	Cognitive Level	Teaching Hours	COs	Teaching Learning Methodology	Assessment Methods
Jun 19 – 26, 2024 (Day Order 1 - 6)	1	An Overview of Business Ethics 1.1 Definition and Concept of Ethics, Morals and Values; Ethics and Indian Ethos; Indian Ethos and Games	K1 - K4	2	1-4	Lecture and Power point Presentation	C.A.Test-I
		1.2 Business Ethics; Characteristics of Business Ethics; Need and Importance of Business Ethics;	K1 – K5	2	1-5		
Jun 27 – July 4, 2024 (Day Order 1 - 6)	1	1.2 Sources of Business Ethics; Causes of Unethical Behavior and Ethical Abuses.	K1 – K5	1	1-5	Lecture	C.A.Test-I
		1.3 Guidelines for developing Code of Ethics; Ethics Committee; Work ethics; Public Good	K1-K4	2	1-4		
		1.4 Ethical Dilemmas in Business, Right versus Right and Right versus Wrong Ethical Dilemma	K1-K5	1	1-5		

July 5 – 12, 2024 (Day Order 1 - 6)	1	1.4 Concepts like – Conflict of Interest, Self - Serving Bias, Moral Equilibrium	K1-K5	2	1-5	Lecture	C.A.Test-I
	2	Ethics in Management and Corporate Frauds 2.1 Impact of Ethics on Competitive Business Strategy	K1-K5	2	1-5		
July 15 – 23, 2024 (Day Order 1 - 6)	2	2.2 Role of International Trade and Business Organizations in developing Business Ethics	K1- K5	4	1-5	Lecture	C.A.Test-I
July 24 – 31, 2024 (Day Order 1 - 6)	2	2.3 Ethical Issues in the Indian Context and Case Studies with special emphasis on corporate frauds: Accounting Frauds Bank Frauds Employee Frauds	K1- K5	4	1-5	Power point Presentation and Case studies	C.A.Test-I and other Component
Aug 1 – 5, 2024 (Day Order 1 - 3)	2	2.4 Preventive Measures adopted to Curb Frauds	K1- K5	3	1-5	Lecture	C.A.Test-I
Aug 6 – 10, 2024	C.A. Test - I						
Aug 12 – 14, 2024 (Day Order 4-6)	3	Conceptual Framework of Corporate Governance 3.1.1 Meaning and feature s of Corporate Governance	K1 - K5	2	1-5	Lecture	C.A.Test-II and other Component

Aug 16 – 23, 2024 (Day Order 1-6)	3	3.1.1 Meaning and features of Corporate Governance	K1 - K5	1	1-5	Lecture and Power point presentation	C.A.Test-II and other Component
		3.1.2 Evolution of Corporate governance; Principles of Corporate Governance	K1 - K5	2	1-5		
		3.1.3 Importance of Corporate Governance and Elements of Good Corporate Governance	K1 - K5	1	1-5		
Aug 27 – Sep 3, 2024 (Day Order 1-6)	3	3.1.3 Importance of Corporate Governance and Elements of Good Corporate Governance	K1 - K5	1	1-5	Lecture and Power point presentation	C.A.Test-II and other Component
		3.2 Levels of Governance Structure 3.2.1 Corporate governance and role, responsibilities and powers - Board of Directors, Corporate	K1-K5	3	1-5		
Sep 4 – 11, 2024 (Day Order 1-6)	3	3.2.2 Management Committee and Divisional Management Committee	K1-K5	2	1-5	Lecture and Power point presentation	C.A.Test-II and other Component
	4	Corporate Governance 4.1 Meaning, Principles and Four Pillars of Corporate Governance	K1-K5	2	1-5		

Sep 12 - 20, 2024 (Day Order 1-6)	4	4.2 Evolution of the Concept of Corporate Governance– Committees Report	K1-K5	2	1-5	Lecture and Power point presentation	C.A.Test-II and other Component
		4.3 Board Committees and their Functions– Role of Independent Directors and Women Directors	K1-K5	2	1-5		
Sep 23 - 26, 2024 (Day Order 1-4)	4	4.4 Mandatory Reporting Requirements under the Companies Act 2013, read with Capital Market Regulations	K1-K5	2	1-5	Lecture and Power point presentation	C.A.Test-II and other Component
Sep 27 – Oct 3, 2024	C.A. Test - II						
Oct 4 – 5, 2024 (Day 5 & 6)	5	Corporate Social Responsibility 5.1 Meaning and Nature	K1-K5	1	1-5	Lecture	Group Discussion
Oct 7 - 15, 2024 (Day Order 1 to 6)		5.1 Meaning and Nature	K1-K5	1	1-5	Lecture	Group Discussion
		5.2 Importance and Legal Requirements – Reporting Requirement	K1-K5	2	1-5		
		5.3 Responsibilities towards Stakeholders - Shareholders, Employees, Consumers	K1-K5	1	1-5		

Oct 16 - 22, 2024 (Day Order 1 to 6)	5.3	Responsibilities towards Stakeholders - Shareholders, Employees, Consumers	K1 - K5	2	1-5	Lecture and Case Studies	Group Discussion
	5.4	Case Studies in CSR	K1 - K5	2	1-5		
Oct 23 - 24, 2024 (Day Order 1 to 2)	REVISION						

Other Component:

- Group Presentation on Corporate frauds: Accounting Frauds, Bank Frauds and Employee Frauds (20 Marks) – August 12, 2024 onwards.
- MCQ Test on Conceptual Framework of Corporate Governance and Corporate Governance (30 Marks)– on September 25, 2024.