

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

Department : B.Com Honours
Name/s of the Faculty : Preethi Flavia J
Course Title : Financial Accounting Concepts
Course Code : 23BH/MC/FC14
Shift : II

COURSE OUTCOMES (COs)

COs	Description	CL
CO1	Identify the accounting standards in the preparation of financial statements and reporting the financial performance of a business concern	K1, K2
CO2	Compile the financial information of a business concern in the preparation of financial statements	K3
CO3	Analyse financial information to make decisions about investments, financing and operating activities	K4
CO4	Evaluate the financial position of a business concern	K5
CO5	Build financial statements in accordance with accounting standards	K6

Week	Unit No.	Content	Cognitive Level	Teaching Hours	COs	Teaching Learning Methodology	Assessment Methods
Jun 24 – 26, 2024 (Day Order 4 - 6)	1	Theoretical Framework of Accounting 1.1 Meaning of Accounting, Functions, Advantages and Limitations 1.2 Introduction to IFRS and IndAS – Regulatory Framework and Conceptual Framework	K1-K2	3	1	Group Discussion	C.A. Test I
Jun 27 – July 4, 2024 (Day Order 1 - 6)	1	1.3 Basic Concepts of Accounting – Going Concern, Prudence Concept, Materiality, Substance Over Form, Business Entity Concept, Accruals, Consistency 1.4 Main Elements of Financial Statements – Assets, Liabilities, Equity, Revenue and Expense	K1-K3	4	1-2	Presentation	C.A. Test I and Other component
July 5 – 12, 2024 (Day Order 1 - 6)	1	1.5 Recording Transactions and Events 1.5.1 Sales and Purchases 1.5.2 Cash, Inventory and Biological Assets – Tangible and Intangible Assets	K1-K5	3	1-4	Learning by doing	C.A. Test I
July 15 – 23, 2024 (Day Order 1 - 6)	2	2.1 Preparation of Basic Financial Statements 2.1.1 Accounting	K1-K5	4	1-4	Learning by doing	C.A. Test I

		Equation 2.1.2 Preparation of Trial Balance					
July 24 – 31, 2024 (Day Order 1 - 6)	2	2.1.3 Preparation of Financial Statements Extracts 2.1.4 Preparation of Basic Financial Statements – SOPL, SOFP, SOCF, Disclosure Notes	K1-K6	6	1-5	Learning by doing	C.A. Test I
Aug 1 – 5, 2024 (Day Order 1 - 3)	2	2.2 Case Study – Journal Entry for Preparation of Basic Financial Statements of a Listed Company	K1-K6	3	1-5	Case analysis	C.A. Test I
Aug 6 – 10, 2024	C.A. Test – I						
Aug 12 – 14, 2024 (Day Order 4-6)	3	3.1 Final Accounts of Sole-Proprietorship 3.1.1 Preparation of the Final Accounts of Sole Proprietor	K1-K5	3	1-4	Case studies are given to students to build solution to problem	C.A. Test II and Other component
Aug 16 – 23, 2024 (Day Order 1-6)	3	3.1.1 Preparation of the Final Accounts of Sole Proprietor 3.1.2 Closing and Adjusting Entries	K1-K5	7	1-3	Case analysis	C.A. Test II and Other component
Aug 27 – Sep 3, 2024 (Day Order 1-6)	3	3.2 Correction of Errors – Types of Errors, Journal entries for Correction, Impact on the Financial Statements	K1-K4	5	1-3	Group discussion	C.A. Test II and Other component
Sep 4 – 11, 2024	4	Bank Reconciliation Statement, Depreciation	K1-K4	6	1-3	Presentation	C.A. Test II

(Day Order 1-6)		and Control accounts 4.1 Bank Reconciliation Statement – Favourable Balance and Overdraft, Adjustment of Cash Book					
Sep 12 - 20, 2024 (Day Order 1-6)	4	4.2 Depreciation – Straight Line Method and Diminishing Balance Method, Disposal of Depreciable Assets, Change of Method	K1-K4	4	1-3	Learning by doing	C.A. Test II
Sep 23 - 26, 2024 (Day Order 1-4)	4	4.3 Control Accounts – Preparation of Control Accounts for Receivables and Payables	K1-K6	5	1-5	Learning by doing	C.A. Test II
Sep 27 – Oct 3, 2024	C.A. Test – II						
Oct 4 – 5, 2024 (Day 5 & 6)	5	Accounting from Incomplete Records 5.1 Introduction	KI	2	1	Group discussion	Other component
Oct 7 - 15, 2024 (Day Order 1 to 6)	5	5.2 Problems on preparation of final accounts of Proprietary Trading concern (Conversion method)	K1-K6	3	1-5	Learning by doing	Other component
Oct 16 - 22, 2024 (Day Order 1 to 6)	5	5.2 Problems on preparation of final accounts of Proprietary Trading concern (Conversion method)	K1-K6	2	1-5	Learning by doing	Class Discussion

Oct 23 - 24, 2024 (Day Order 1 to 2)	REVISION
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Components:

- Presentation - unit 1.3 and 1.4 - 25 marks - July 10, 2024
- MCQ test - unit 3 - 25 marks - September 6, 2024

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI

COURSE PLAN June - November 2024

Department : B.Com. Honours – Commerce (Shift II)
Name of the Faculty : Dr. Amritha Jessica Samson
Course Title : COMMERCIAL LAW
Course Code : 23BH/MC/CL14
Shift : II

COURSE OUTCOMES (COs)

COs	Description	CL
CO1	Explain the fundamental principles of commercial law including legal systems and international regulations.	K1, K2
CO2	Apply the key concepts and principles of commercial law	K3
CO3	Analyse legal cases and scenarios with the help of relevant legal provisions	K4
CO4	Assess the effectiveness and validity of legal arguments and decisions related to commercial law and evaluate the legal potential outcomes of legal disputes	K5
CO5	Develop strategies and solutions for complex business challenges	K6

Week	Unit No.	Content	Cognitive Level	Teaching Hours	COs	Teaching Learning Methodology	Assessment Methods
Jun 24 – 26, 2024 (Day Order 4 - 6)	1	Essential elements of the legal system 1.1 Business, Political and Legal systems	K1-K2	2	1	Lecture and Presentation	CA Test I Other Component
Jun 27 – July 4, 2024 (Day Order 1 - 6)	1	1.2 International Trade, International Legal Regulation and Conflict of Laws	K1-K3	3	1-2	Lecture and Presentation	CA Test I Other Component
July 5 – 12, 2024 (Day Order 1 - 6)	1	1.3 Alternative Dispute Resolution Mechanisms	K1-K4	3	1-3	Lecture and Group Discussion	CA Test I Other Component
July 15 – 23, 2024 (Day Order 1 - 6)	2	Contract Act 2.1 Meaning and Types of Contract	K1-K4	2	1-3	Lecture and Presentation	CA Test I Other Component
July 24 – 31, 2024 (Day Order 1 - 6)	2	2.2 Essentials of a Valid Contract, Offer and Acceptance, Consideration, Capacity of Parties, Legality of Object	K1-K6	4	1-5	Lecture and Group Discussion	CA Test I Other Component
Aug 1 – 5, 2024 (Day Order 1 - 3)	2	2.3 Performance of Contract 2.4 Discharge of Contract, Remedies for Breach of Contract	K1-K6 K1-K6	4 3	1-5 1-5	Lecture and Case Analysis	CA Test I Other Component
Aug 6 – 10, 2024	C.A. Test - I						
Aug 12 – 14, 2024 (Day Order 4-6)	3	3.1 International business transactions 3.1.1 UN Convention on Contracts for the International Sale of Goods 3.1.2 ICC Incoterms	K1-K3 K1-K2	1 1	1-2 1	Lecture and Group Discussion	CA Test II Other Component

Aug 16 – 23, 2024 (Day Order 1-6)	3	3.2 Transportation and Payment of International Business Transactions – An Overview	K1-K5	1	1-4	Lecture and Presentation	CA Test II Other Component
		3.2.1 Transportation Documents including the Bill of Lading					
		3.2.2 International Bank Transfer	K1-K2	2	1		
Aug 27 – Sep 3, 2024 (Day Order 1-6)	3	3.2.3 International Promissory Notes Letter of Credit	K1-K3	1	1-2	Lecture and Presentation	CA Test II Other Component
		3.3 Sale of Goods Act Essentials of a Contract of Sale	K1-K3	2	1-2		
		3.3.2 Conditions and Warranties	K1-K4	1	1-3		
		3.3.3 Transfer of Ownership and Delivery of Goods	K1-K6	1	1-5		
Sep 4 – 11, 2024 (Day Order 1-6)	4	3.3.4 Rights of an Unpaid seller	K1-K5	1	1-4	Lecture and Presentation	CA Test II Other Component
		Agency Law 4.1 Meaning and Types of Agents	K1-K2	2	1		
Sep 12 - 20, 2024 (Day Order 1-6)	4	4.2 Formation of an Agency Contract	K1-K3	2	1-2	Lecture and Presentation	CA Test II Other Component
		4.3 Rights and Duties of an Agent, and Principal	K4-K5	3	1-4		
Sep 23 - 26, 2024 (Day Order 1-4)	4	4.4 Termination of an Agency Contract	K1-K6	3	1-5	Lecture and Presentation	CA Test II Other Component
Sep 27 – Oct 3, 2024	C.A. Test - II						

Oct 4 – 5, 2024 (Day 5 & 6)	5	Limited Liability Partnership Act,2008 (LLP) 5.1 Salient Features of LLP	K1-K2	1	1	Lecture and Presentation	Quiz
Oct 7 - 15, 2024 (Day Order 1 to 6)	5	5.2 Difference Between LLP, Partnership and a Company 5.3 Incorporation- Incorporation by Registration, Registered office of LLP and Change of Name, Partners and their relations 5.4 Extent and Limitation of Liability of LLP and Partners	K1-K4 K1-K5	1 2	1-3 1-4	Lecture and Group Discussion	Quiz
Oct 16 - 22, 2024 (Day Order 1 to 6)	5	5.5 Conversion to LLP, Winding Up and Dissolution	K1-K3	2	1-2	Lecture and Presentation	Quiz
Oct 23 - 24, 2024 (Day Order 1 to 2)	REVISION						

Components:

- Objective Test from Unit II - 25 marks - August 2, 2024.
- Group Presentation on Limited Liability Partnership - 25 marks - starting from September 2, 2024.

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

Department : Commerce – B. Com (Hons)
Name/s of the faculty : Ms. Aain Fathima
Course Title : STATISTICS FOR BUSINESS
Course Code : 23BH/MC/SB14
Shift : II

COURSE OUTCOMES (COs)

COs	Description	CL
CO1	Comprehend the computation and significance of the statistical parameters	K1, K2
CO2	Apply statistical techniques in problem solving	K3
CO3	Examine the statistical techniques used for measuring and analysing business trends	K4
CO4	Estimate the future values by studying the relationship between variables	K5
CO5	Develop solutions and judgements for hypothetical situations	K6

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-K4	2	1-3	Lecture and Presentation	CA Test & Other Component
Jun 27 – July 4, 2024 (Day Order 1 - 6)	1	1.2 Multivariate Summaries - Karl Pearson Co-efficient of correlation	K1-K4	3	1-3	Lecture and Discussion	CA Test & Other Component
		1.3 Partial Correlation of First Order and Second Order Co-efficient		3	1-3	Lecture	CA Test & Other Component
July 5 – 12, 2024 (Day Order 1 - 6)	2	1.4 Co-efficient of Multiple Correlations	K1-K4	2	1-3	Lecture	CA Test & Other Component
		Test of Hypothesis 2.1 Procedure for Testing Hypothesis	K1-K2	2	1	Lecture and Discussion	CA Test & Other Component
July 15 – 23, 2024 (Day Order 1 - 6)	2	2.2 Parametric and Non-Parametric Approaches	K1-K2	2	1	Lecture and Presentation	CA Test & Other Component
		2.3 Test of Significance	K1-K6	7	1-5	Lecture	CA Test & Other Component
July 24 – 31, 2024 (Day Order 1 - 6)	2	2.4 Variance Ratio Test	K1-K6	2	1-5	Lecture and Case studies	CA Test & Other Component
		2.4.1 One-way Classification Model	K1-K6	2	1-5	Lecture	CA Test & Other Component
Aug 1 – 5, 2024 (Day Order 1 - 3)	2	2.4.2 Two-way Classification Model	K1-K6	2	1-5	Lecture	CA Test & Other Component
Aug 6 – 10, 2024	C.A. Test - I						

Aug 12 – 14, 2024 (Day Order 4-6)	3	Categorical Data and Chi-square test 3.1 Introduction to Categorical Data	K1-K2	2	1	Lecture and Presentation	CA Test & Other Component
Aug 16 – 23, 2024 (Day Order 1-6)	3	3.2 Meaning and Conditions for applying Chi- Square Test	K1-K2	2	1	Lecture	CA Test & Other Component
Aug 27 – Sep 3, 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	6	1-4	Lecture and Discussion	CA Test & Other Component
Sep 4 – 11, 2024 (Day Order 1-6)	4	Regression Models 4.1 Properties of Regression coefficients and regression lines	K1-K2	4	1	Lecture and Case studies	CA Test
Sep 12 - 20, 2024 (Day Order 1-6)	4	4.2 Simple Linear Regression	K1-K5	6	1-4	Lecture	CA Test
Sep 23 - 26, 2024 (Day Order 1-4)	4	4.3 Multiple Linear Regression	K1-K6	5	1-5	Lecture	CA Test
Sep 27 – Oct 3, 2024	C.A. Test - II						
Oct 4 – 5, 2024 (Day 5 & 6)	5	Analysis of Time Series 5.1 Utility and Components of Time Series	K1-K2	2	1	Lecture and Problem Based Learning	Short Test

Oct 7 - 15, 2024 (Day Order 1 to 6)	5	5.2 Methods of Measuring Trend	K1-K6	4	1-5	Lecture and Case studies	Short Test
Oct 16 - 22, 2024 (Day Order 1 to 6)	5	5.3 Measurement of Seasonal Variations	K1-K6	4	1-5	Lecture	Short Test
Oct 23 - 24, 2024 (Day Order 1 to 2)	REVISION						

Components

- Objective test on Unit 1 and 2 - 25 marks – August 12, 2024
- Project on analysis of trend for a company listed in National Stock Exchange over a period of 15 years using Regression Analysis, Time Series Analysis and Descriptive Statistics - 25 marks - September 12, 2024

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

Department : B.Com (Honours)
Name/s of the Faculty : Ms. Nisha S
Course Title : Management and Its Dimensions
Course Code : 23BH/MC/MD14
Shift : II

COURSE OUTCOMES (COs)

COs	Description	CL
CO1	Describe the fundamental concepts in management	K1, K2
CO2	Apply management theory as related to management function	K3
CO3	Analyse the various functions in managing the business	K4
CO4	Acquire practical management skills necessary for higher organisational positions	K5
CO5	Develop business strategies and concepts appropriate to business situations	K6

Week	Unit No.	Content	Cognitive Level	Teaching Hours	COs	Teaching Learning Methodology	Assessment Methods
Jun 24 – 26, 2024 (Day Order 4 - 6)	1	1.1 Meaning, Definition, Nature, Importance and Characteristics of Management 1.2 Management as Art, Science and Profession	K1, K2	4	CO1	Lecture & Group Discussion	CA - 1
Jun 27 – July 4, 2024 (Day Order 1 - 6)	1	1.3 Social Responsibility and Ethics – Concept, Nature, Responsibility towards Different Groups, Strategies, Social Audit and Business Ethics and Profession	K1-K4	4	CO1-3	Lecture	CA - 1 & Other Component

July 5 – 12, 2024 (Day Order 1 - 6)	2	2.1 Contributions of Experts to Management Theory 2.1.1 Stalwarts of Management Thoughts – Fayol, Taylor, Elton Mayo, Drucker, C.K.Prahalad, and Tom Peters. 2.2 Planning 2.2.1 Planning – Meaning, Definition, Importance and Types of Planning,	K1-K4	4	CO1-3	Lecture & Group Discussion	CA - 1 & Other Component
July 15 – 23, 2024 (Day Order 1 - 6)	2	2.2.2 Methods and Types of Plans 2.3 Organising 2.3.1 Meaning, Nature, Importance and types of Organizing	K1-K6	4	CO1-5	Lecture & Group Discussion	CA - 1
July 24 – 31, 2024 (Day Order 1 - 6)	2	2.3.2 Theories of Organization – Classical, Neo Classical, Modern and Contingency theory; Mintzberg organisation structure	K1-K6	3	CO1-6	Lecture & Group Discussion	CA - 1
Aug 1 – 5, 2024 (Day Order 1 - 3)	2	2.3.3 Departmentation, Delegation and Decentralization – Meaning, Importance and Types	K1-K6	2	CO1-6	Lecture	CA - 1
Aug 6 – 10, 2024	C.A. Test – I						
Aug 12 – 14, 2024 (Day Order 4-6)	3	Staffing and Directing 3.1 Staffing 3.1.1 Recruitment and Selection	K1-K3	2	CO1-2	Lecture	CA - 2
Aug 16 – 23, 2024 (Day Order 1-6)	3	3.1.2 Training – Need, Types of Employee Training 3.2 Directing 3.2.1 Motivation – Meaning, Maslow’s Theory, Herzberg’s two-factor theory, Victor Vroom Expectancy model, McGregor’s theory 3.2.2 Leadership – Meaning, Nature, Importance, Functions,	K1-K5	4	CO1-4	Lecture	CA - 2

Aug 27 – Sep 3, 2024 (Day Order 1-6)	3	3.2.2. Types or Styles of leadership; Theories of leadership including , Blake and Mouton’s framework, Feidler’s theory 3.2.3 Communication – Meaning, Nature, Process, Importance, Types or Channels (Y, Wheel, Circle and Chain), Methods and Barriers to Communication	K1-K6	4	CO1-5	Lecture & Case Study	CA – 2 & Other Component
Sep 4 – 11, 2024 (Day Order 1-6)	4	Business Environment 4.1 Meaning and Types of Business 4.2 Meaning and Types of Stakeholders, Mendelow’s Stakeholder Mapping	K1-K4	4	CO1-3	Lecture & Group Discussion	CA - 2
Sep 12 - 20, 2024 (Day Order 1-6)	4	4.2 Meaning and Types of Stakeholders, Mendelow’s Stakeholder Mapping	K1-K5	4	CO1-4	Lecture	CA - 2
Sep 23 - 26, 2024 (Day Order 1-4)	5	Business structure 5.1 Generic Business Structures – Entrepreneurial, Functional, Divisional, Boundaryless	K1-K4	3	CO1-3	Lecture	CA - 2
Sep 27 – Oct 3, 2024	C.A. Test - II						
Oct 4 – 5, 2024 (Day 5 & 6)	5	5.2 Informal Organisation – Meaning, Benefits and Barriers	K1-K5	1	CO1-4	Lecture	Class Discussion
Oct 7 - 15, 2024 (Day Order 1 to 6)	5	5.3 Departments in an Organisation – R&D, Purchase, Production/Service, HR 5.4 Finance Function in an Organisation – Accounts, Costing, Financial Management	K1-K5	4	CO1-4	Lecture	Class Discussion
Oct 16 - 22, 2024 (Day Order 1 to 6)	5	5.5 Recent Trends in Management: 5.5.1 Change Management – Meaning and Process 5.5.2 Challenges – Current Challenges and Overcoming Challenges	K1-K6	4	CO1-5	Lecture & Case Study	Class Discussion

Oct 23 - 24, 2024 (Day Order 1 to 2)	REVISION
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Components

- Boardroom Debate on topic “Social Responsibility and Ethics” – Unit 1 – 20 Marks – July 4, 2024
- Group Presentation on topic “Management Functions” – Unit 2 & 3 – 20 Marks – From July 20, 2024
- Assignment on “Mendelow’s Stakeholder Mapping” – Unit 4 - 10 Marks – September 17, 2024