

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI
COURSE PLAN (November 2024 – April 2025)

Department : B.Com Honours
Name/s of the Faculty : Ms. Preethi Flavia J
Course Title : Financial Accounting
Course Code : 23BH/MC/FA24
Shift : II

COURSE OUTCOMES (COs)

COs	Description	CL
CO1	Understand accounting for leases and investment	K1, K2
CO2	Apply financial accounting concepts in the preparation of final accounts for different entities	K3
CO3	Analyse the financial position of non-profit organisations	K4
CO4	Evaluate and interpret financial statements to make informed decisions	K5
CO5	Estimate company's financial performance using financial statements	K6

Week	Unit No.	Content	Cognitive Level	Teaching Hours	COs	Teaching Learning Methodology	Assessment Methods
Nov 18 – 25, 2024 (Day Order 1-6)	1	Branch and Departmental Accounts 1.1 Types of Branches - Dependent Branches – Features	K1-K2	1	1	Lecture and problem solving	Discussion

Nov 26- Dec 3, 2024 (Day Order 1 to 6)	1	1.2 Supply of Goods at Cost Price - Invoice Price 1.3 Branch Account in the books of Head Office (Debtors System Only)	K1-K5	4	1-4	Lecture and problem solving	Case study
Dec 4-11, 2024 (Day Order 1 to 6)	1	1.4 Departmental Accounts – Objectives, Basis of Allocation of Expenses 1.5 Trading and Profit and Loss Account in Columnar Form	K1-K5	3	1-4	Lecture and problem solving	Group Discussion
Dec 12-19, 2024 (Day Order 1 to 6)	1	1.6 Inter Departmental Transfers at Invoice Price	K5	2	4	Lecture and problem solving	Case study
Dec 20, 2024 (Day Order 1)	2	Accounting for Non-profit Entities 2.1 Non-profit Entities – Meaning, Features 2.2 Receipts and Payments Account	K1-K6	5	1-5	Lecture and problem solving	MCQ test
Jan 3 – 7, 2025 (Day Order 3 to 6)	2	2.3 Income and Expenditure Account	K1-K6	5	1-5	Lecture and problem solving	MCQ test 15/01/25

Jan 8 – 17, 2024 (Day Order 1 to 6)	3	3.1 Accounting for tangible Non-Current Assets – Meaning of cost, Initial measurement, Depreciation methods, distinction between Assets and Expenses.	K1-K5	5	1-4	Lecture and problem solving	Discussion
Jan 18 - 23, 2025	C.A. Test - I						
Jan 24 -31, 2025 (Day Order 1 to 6)	3	3.2 Investment Accounts as per IAS - 40 – Definitions – Accounting Treatment, Conversion Treatment – IAS 16 to IAS 40	K1-K5	5	1-4	Lecture and problem solving	Quiz
Feb 3-8, 2025 (Day Order 1 to 6)	3	3.3 Accounting for Lease Transactions as per IFRS 16 –Definition and Key Terms, Types of Leases, Lessee Accounting, Lease Term, Short Life and Low Value Assets, Mid Year Leases	K1-K6	5	1-5	Lecture and problem solving	Quiz
Feb 10– 18, 2025 (Day Order 1 to 4)	4	4.1 Accounting for Financial Instruments – Definition of Financial Instruments – Distinction between the Categories	K2- K3	5	1-2	Lecture and problem solving	Quiz

		of Financial Instruments – Gains and Losses from Subsequent Measurement Treatment – Distinction between Debt and Equity Capital – Accounting for Compound Instruments					Quiz
Feb 19- 26, 2025 (Day Order 1-6)	4	4.2 Accounting for Revenue – Recognition, Five Step model, Measurement of Obligations 4.3 Accounting for Foreign Currency	K3 - K5	8	2-4	Lecture and problem solving	Group Discussion
Feb 27- Mar 6, 2025 (Day Order 1 to 6)	4	4.4 Accounting for Income Taxes - Recognition, Classification (Current and Deferred), Measurement 4.5 Reporting Financial Information	K3 - K6	7	2-5	Lecture and problem solving	Group Discussion
Mar 7 – 11, 2025 (Day Order 1 to 3)	5	Analysis and Interpretation of Financial Statements 5.1 Comparative Financial Statements vs Common size Financial Statements	K2 - K3	5	1-5	Lecture and problem solving	Case Study

		5.2 Calculation and Interpretation of Accounting Ratios and Trends to Address Users' and Stakeholders' Needs					Discussion and Short test
Mar 12 –17, 2025	C.A. Test - II						
Mar 18 – 20, 2025 (Day 4 to 6)	5	5.3 Limitations of Financial Statements 5.4 Interpretation Techniques and their Limitations	K3-K5	2	1-2	Lecture and problem solving	Assignment and discussion 18/03/25
Mar 21 - 28, 2025 (Day Order 1 to 6)	5	5.5 Interpretation Techniques for Specialised, Not-forprofit and Public Sector Entities 5.6 Introduction to NonFinancial Interpretation	K6	3	2-4	Lecture and problem solving	Assignment and discussion
Mar 29- April 2, 2025 (Day Order 1 to 3)	REVISION						

Other Components:

- MCQ test on unit 2.2, January 15, 2025
- Assignment on unit 5.1, March 18, 2025

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI

COURSE PLAN (November 2024 – April 2025)

Department : COMMERCE (HONOURS)
Name of the Faculty : DR. AMRITHA JESSICA SAMSON
Course Title : CORPORATE LAW
Course Code : 23BH/MC/CO24
Shift : II

COURSE OUTCOMES (COs)

COs	Description	CL
CO1	Understand the key legal concepts and principles in corporate law	K1, K2
CO2	Draft and interpret company documents such as Memorandum of association, articles of association etc.	K3
CO3	Analyse complex legal cases	K4
CO4	Evaluate the legal implications of different corporate actions and decisions	K5
CO5	Develop innovative solutions to complex legal challenges in corporate law	K6

Week	Unit No.	Content	Cognitive Level	Teaching Hours	COs	Teaching Learning Methodology	Assessment Methods
Nov 18 – 25, 2024 (Day Order 1-6)	1	Introduction 1.1 Jurisprudence of Company Law	K1-K2	2	1	Lecture and PPT	MCQ Test, Discussion

Nov 26- Dec 3, 2024 (Day Order 1 to 6)	1	1.2 Meaning – Nature - Features of a Company	K1-K2	2	1	Lecture and PPT	Quiz
Dec 4-11, 2024 (Day Order 1 to 6)	1	1.3 Judicial Acceptance of the Company as a Separate Legal Entity 1.4 Concept of Corporate Veil - Applicability of Companies Act - Definitions and Key Concepts	K1-K4	6	1-3	Lecture and PPT, Group Discussion	Case study
Dec 12-19, 2024 (Day Order 1 to 6)	2	Documents 2.1 Memorandum of Association-Articles of Association and its Alteration	K1-K6	3	1-5	Lecture and PPT	Short Test - 25 marks (29/01/2025)
Dec 20, 2024 (Day Order 1)	2	2.2 Role of Promoters and Pre-Incorporation Contracts	K1-K3	2	1-2	Lecture and PPT	Short Test - 25 marks (29/01/2025)
Jan 3 – 7, 2025 (Day Order 3 to 6)	2	2.3 Doctrine of Constructive Notice and Indoor Management	K1-K6	2	1-5	Lecture and PPT, Case Study	Case Study and Short Test - 25 marks (29/01/2025)
Jan 8 – 17, 2024 (Day Order 1 to 6)	2	2.4 Prospectus - Shelf Prospectus and Red Herring Prospectus - Misstatement in a Prospectus	K1-K6	3	1-2	Lecture and PPT	Quiz and Short Test - 25 marks (29/01/2025)

Jan 18 - 23, 2025	C.A. Test – I						
Jan 24 -31, 2025 (Day Order 1 to 6)	3	Issue of Shares and Debentures 3.1 Allotment and Forfeiture of Shares, Calls on Shares 3.2 Public Offer and Private Placement; Issue of Sweat Capital	K1-K3, K1-K5	2, 2	1-2, 1-4	Lecture and PPT	Short Test (25 marks) - 25 marks (29/01/2025)
Feb 3-8, 2025 (Day Order 1 to 6)	3	3.3 Employee Stock Options - Issue of Bonus Shares - Transmission of Shares, Buyback of Shares	K1-K6	3	1-5	Lecture and PPT	MCQ
Feb 10– 18, 2025 (Day Order 1 to 4)	3	3.4 Types of Debentures - Issue of Debentures, 3.5 Charges and Registration of Charges	K1-K4, K1-K3	3, 2	1-3, 1-2	Lecture and PPT	MCQ
Feb 19- 26, 2025 (Day Order 1-6)	4	Dividends and Audit 4.1 Provisions Relating to Books of Account – Audit – Auditors' Appointment, 4.2 Rotation of Auditors - Auditors' Report - Secretarial Standards and Secretarial Audit, 4.3 Role of Secretary - On-Line Filing of Documents	K1-K3, K1-K6, K1-K4	2, 3, 2	1-2, 1-5 1-3	Lecture and Presentations	Short Test

Feb 27- Mar 6, 2025 (Day Order 1 to 6)	4	4.4 Winding up of a Company	K1-K3	3	1-2	Lecture and PPT, Case Study	Case Study Group Presentation (25 marks) 12-28 th February 2025
		4.4.1 Voluntary Winding up, 4.4.2 Compulsory Winding Up, 4.4.3 Insolvency and Bankruptcy Code - An Overview					
Mar 7 – 11, 2025 (Day Order 1 to 3)	5	Management 5.1 Types of Directors 5.2 Appointment and Remuneration of Directors	K1-K2 K1-K3	2, 3	1, 1-2	Lecture and PPT	Discussion
Mar 12 –17, 2025	C.A. Test – II						
Mar 18 – 20, 2025 (Day 4 to 6)	5	5.3 Rights and Duties of the Directors	K1-K4	3	1-3	Lecture and PPT	Quiz
Mar 21 - 28, 2025 (Day Order 1 to 6)	5	5.4 Termination of Director’s Contract	K1-K3	2	1-2	Lecture and PPT	Quiz
Mar 29- April 2, 2025 (Day Order 1 to 3)	REVISION						

Other Components

- Short Test on Unit II for 25 marks on 29th January, 2025.
- Group Presentation (Case Study) for 25 marks between 12-28th February 2025.

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI COURSE PLAN (November 2024 – April 2025)							
Department	: Commerce (Honours)						
Name/s of the Faculty	: Ms. Nisha S						
Course Title	: Cost Accounting						
Course Code	: 23BH/MC/CA24						
Shift	: II						
COURSE OUTCOMES (COs)							
COs	Description						CL
CO1	Demonstrate understanding of the fundamental concepts of Cost Accounting						K1, K2
CO2	Apply the different methods and techniques of costing						K3
CO3	Explain the recent developments in cost accounting						K4
CO4	Measure the cost involved in the process of production						K5
CO5	Prepare the statement of cost for the different types of businesses						K6
Week	Unit No.	Content	Cognitive Level	Teaching Hours	COs	Teaching Learning Methodology	Assessment Methods
Nov 18 – 25, 2024 (Day Order 1-6)	1	Introduction to Cost Accounting 1.1 Cost Accounting: Evolution, Meaning, Objectives and Scope 1.2 Concepts of Costs, Elements of Cost, Cost Centre and Cost Unit 1.3 Methods and Techniques of Costing	K1-K2	5	1	Lecture	Discussion & MCQ Test - 25 marks (07/01/2025)

Nov 26- Dec 3, 2024 (Day Order 1 to 6)	1	1.4 Preparation of Cost Sheet	K1-K2	5	1	Lecture & Problem Solving	Case Studies
Dec 4-11, 2024 (Day Order 1 to 6)	2	Material, Labour and Overheads 2.1 Materials Control 2.1.1 Concept and Techniques- Procurement Procedures and Documentation: Methods of Purchasing; Procedure of Purchases, Stores and Issue of Material; Stock Verification	K1-K3	5	1-2	Lecture & Problem Solving	MCQ Test - 25 marks (07/01/2024)
Dec 12-19, 2024 (Day Order 1 to 6)	2	2.1.2 Methods of Pricing of Material: FIFO, LIFO, Average, Weighted Average – Inventory Management: Techniques of Fixing Minimum, Maximum and Reorder Levels, Economic Order Quantity 2.1.2 Methods of Pricing of Material: FIFO, LIFO, Average, Weighted Average – Inventory Management: Techniques of Fixing Minimum, Maximum and Reorder Levels, Economic Order Quantity	K4-K5	5	1-4	Lecture & Problem Solving	Case Study Discussion
Dec 20, 2024 (Day Order 1)	2	2.2 Labour 2.2.1 Meaning and Classification of Labour Costs- Overtime and Idle Time - Labour Turnover 2.2.2 Remuneration Systems and Incentive Schemes (Time Rate, Piece Rate, Halsey and Rowan Plan)	K1-K2	1	1-4	Lecture & Problem Solving	MCQ Test - 25 marks (07/01/2025)
Jan 3 – 7, 2025 (Day Order 3 to 6)	2	2.3 Overheads 2.3.1 Meaning, Nature, Collection and Classification - Cost Allocation, Apportionment 2.3.2 Primary and Secondary apportionment - Direct Re-apportionment, Repeated Distribution Method	K1-K4	4	1-3	Lecture & Problem Solving	Case Studies

Jan 8 – 17, 2024 (Day Order 1 to 6)	3	Methods of Costing Job and Batch Costing 3.1.1 Introduction to Job and Batch Costing– Meaning, Characteristics, Benefits, Risks	K5-K6	5	1	Lecture & Problem Solving	Discussion
Jan 18 - 23, 2025	C.A. Test - I						
Jan 24 -31, 2025 (Day Order 1 to 6)	3	3.2 Process Costing 3.2.1 Introduction to Process Costing– Meaning, Characteristics, Benefits, Risks	K1-K2	5	1	Lecture & Problem Solving	Discussion
Feb 3-8, 2025 (Day Order 1 to 6)	3	3.2.2 Accounting Treatment of Normal Loss, Abnormal Loss, Abnormal Gain, Process Outputs, Equivalent Units, Process Accounts, Joint Products, By-Products, Point of Separation	K1-K2	5	1-5	Lecture & Problem Solving	Case Studies
Feb 10– 18, 2025 (Day Order 1 to 4)	3	3.2.2 Accounting Treatment of Normal Loss, Abnormal Loss, Abnormal Gain, Process Outputs, Equivalent Units, Process Accounts, Joint Products, By-Products, Point of Separation	K1-K2	4	1-5	Lecture & Problem Solving	Case Studies

Feb 19- 26, 2025 (Day Order 1-6)	4	4.1 Service/Operation Costing 4.1.1 Introduction to Service/Operation Costing– Introduction - Meaning and Application of Operating Costing - Transport Costing – Problems on Transport Costing 4.2 Activity Based Costing	K1-K4	5	1-3	Lecture & Problem Solving	Case Studies
		4.2.1 Steps in the Implementation of ABC – Benefits from Adaptation of ABC System – Difficulties Faced by the Industries in the Successful Implementation of ABC - Problems on ABC					
Feb 27- Mar 6, 2025 (Day Order 1 to 6)	5	Recent Developments in Cost Accounting an Overview 5.1 Target Costing - Meaning, Advantages, Disadvantages, Target Cost for Manufacturing and Service Industries, Target Cost Gap	K1-K5	5	1-4	Lecture & Problem Solving	Discussion & Assignments - 25 marks (05/03/2025)
Mar 7 – 11, 2025 (Day Order 1 to 3)	5	5.2 Life Cycle Costing - Meaning, Advantages, Disadvantages, Life Cycle Cost for Manufacturing and Service Industries	K1-K5	4	1-4	Lecture & Problem Solving	Discussion & Assignments - 25 marks (05/03/2025)
Mar 12 –17, 2025	C.A. Test – II						
Mar 18 – 20, 2025 (Day 4 to 6)	5	5.3 Throughput Accounting - Meaning, Advantages, Disadvantages, Constraints, Tpar, Multi-Product Decision Making Problem	K1-K5	1	1-4	Lecture & Problem Solving	Group Discussion
Mar 21 - 28, 2025 (Day Order 1 to 6)	5	5.4 Environmental Accounting - Meaning, Advantages, Disadvantages, Environmental Costs, Methods of Accounting for the Environmental Cost	K1-K5	5	1-4	Lecture & Problem Solving	Group Discussion
Mar 29- April 2, 2025 (Day Order 1 to 3)	REVISION						

Other Components

- MCQ Test on Unit 1 & 2 – 25 marks – 7th January, 2025
- Assignment on “Recent Developments in Cost Accounting” – Unit 5 – 25 marks – 5th March, 2025