

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 GOVERNANCE
Course Code : 23BH/MC/CN44
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	1	Corporate Governance	K1-K3	2	1-3	Lecture and PPT	Discussion

(Day Order 1-6)		1.1 Corporate governance- Meaning, Principles, need and importance					
Nov 26- Dec 3, 2024 (Day Order 1 to 6)	1	1.2 Agency principle, Stakeholder relationship, Social responsibility	K1-K3	3	2-3	Lecture and PPT	Quiz
Dec 4-11, 2024 (Day Order 1 to 6)	1	1.3 Approaches – Rules based Vs Principles based	K2-K3	3	3	Lecture and PPT, Group Discussion	MCQs
Dec 12-19, 2024 (Day Order 1 to 6)	1	1.4 Corporate Governance in India Birla Committee	K3	2	1-2	Lecture, Group Discussion	Discussion
Dec 20, 2024 (Day Order 1)	2	Management Structure 2.1 Management Structure of Corporate Governance	K1-K2	3	1-2	Lecture and PPT	Short Test
Jan 3 – 7, 2025 (Day Order 3 to 6)	2	2.1 Reporting to stakeholders- Integrated reporting, guiding principles, Environmental footprints, Internal management systems	K2-K6	4	2-5	Lecture and PPT, Case Study	Quiz
Jan 8 – 17, 2024 (Day Order 1 to 6)	2	2.2 Board Committees and their functions – EDs and NEDs	K2-K4	3	2-4	Lecture and PPT	Discussion
Jan 18 - 23, 2025	C.A. Test – I						
Jan 24 -31, 2025	3	Corporate Governance in	K1-K3	5	1-3	Lecture and PPT	Quiz

(Day Order 1 to 6)		Various Sectors 3.1 Corporate Governance in Banks					
Feb 3-8, 2025 (Day Order 1 to 6)	3	3.2 Corporate Governance in Insurance Industry	K1-K3	5	1-3	Lecture and PPT	Quiz
Feb 10– 18, 2025 (Day Order 1 to 4)	4	Theories of Corporate Governance 4.1 Theories, Models and Benefits of Corporate Governance	K1-K6	6	1-5	Lecture and Presentations	Short Test - 25 marks (27/01/2025)
Feb 19- 26, 2025 (Day Order 1-6)	4	4.2 Insider Trading, Green Governance, Whistle blowing	K1-K5	6	1-5	Lecture and Case Study	Short Test - 25 marks (27/01/2025)
Feb 27- Mar 6, 2025 (Day Order 1 to 6)	5	Recent Practices in Corporate Governance 5.1 Codes and Standards on Corporate Governance	K1-K3	3	1-3	Lecture and PPT, Case Study	MCQs
Mar 7 – 11, 2025 (Day Order 1 to 3)	5	5.2 Initiatives in India	K2-K6	2	2-5	Lecture and PPT	Discussion
Mar 12 –17, 2025	C.A. Test – II						
Mar 18 – 20, 2025 (Day 4 to 6)	5	5.2 Maxwell Communication, Enron, World Com, Andersen Worldwide, Vivendi, Satyam Computer Services, Kingfisher Airlines	K5-K6	3	5	Lecture and PPT	Case Study Group Presentation (25 marks) 12-28 th February 2025

Mar 21 - 28, 2025 (Day Order 1 to 6)	5	5.3 Common Governance Problems noticed in Corporate failures	K4	2	4	Lecture and PPT	Case Study Analysis
Mar 29- April 2, 2025 (Day Order 1 to 3)	REVISION						

Other Components

- Short Test on Unit IV for 25 marks on 27th 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 : Management Accounting and Control
Course Code : 23BH/MC/MA44
Shift : II

COURSE OUTCOMES (COs)

COs	Description	CL
CO1	Understand the methods in management accounting and control	K1, K2
CO2	Identify and analyse problems and solutions in real-life situations	K3
CO3	Distinguish between levels of analysis for different variables for problems associated with management control	K4
CO4	Critically discuss the reasons to and consequences of Management Accounting and Control on various levels of analysis	K5
CO5	Develop strategies to improve the financial performance of a business based on financial analysis	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 Management Accounting and Control 1.1 Management Accounting – Meaning, Objectives and Functions 1.2 Nature and Scope of Management Accounting	K1-K3	5	1-2	Lecture	Group Discussion

Nov 26- Dec 3, 2024 (Day Order 1 to 6)	1	1.3 Difference between Cost and Management Accounting 1.4 Role of Management Accounting in Decision Making and Control	K1-K5	5	1-4	Lecture	Assignment
Dec 4-11, 2024 (Day Order 1 to 6)	3	Managerial Decision Making and Control 3.1 Introduction - Decision making process 3.2 Differential analysis	K1-K6	5	1-5	Lecture & Problem Solving	Discussion & Case Study
Dec 12-19, 2024 (Day Order 1 to 6)	3	3.3 Types of managerial decisions 3.4 Steps in decision making - Quantitative analysis and decision making	K1-K6	5	1-5	Lecture	Discussion
Dec 20, 2024 (Day Order 1)	2	Traditional and Modern Techniques of Control 2.1 An Overview of Traditional Techniques - Budgetary Control - Standard Costing - Financial Ratio Analysis - Internal Audit - Break-even Analysis	K1-K5	1	1-4	Lecture & Group Discussion	Assignment - 15 marks (09/01/2025)
Jan 3 – 7, 2025 (Day Order 3 to 6)	2	Traditional and Modern Techniques of Control 2.1 An Overview of Traditional Techniques - Budgetary Control - Standard Costing - Financial Ratio Analysis - Internal Audit - Break-even Analysis	K1-K5	4	1-4	Lecture & Group Discussion	Assignment - 15 marks (09/01/2025)
Jan 8 – 17, 2024 (Day Order 1 to 6)	2	2.2 Modern Techniques 2.2.1 Responsibility Accounting 2.2.2 Management Audit	K1-K6	5	1-5	Lecture	Case Study
Jan 18 - 23, 2025	C.A. Test - I						
Jan 24 -31, 2025 (Day Order 1 to 6)	2	2.2.3 PERT and CPM 2.2.4 Management Information System	K1-K5	5	1-4	Lecture	Case Study

Feb 3-8, 2025 (Day Order 1 to 6)	4	Trends in Management Accounting and Control 4.1 Inflation Accounting 4.2 Quality Costing	K1-K5	5	1-4	Lecture	Presentation - 20 marks (03/02/2025) & Discussion
Feb 10– 18, 2025 (Day Order 1 to 4)	2	4.3 Human Resource Accounting	K1-K5	3	1-4	Lecture	Presentation & Discussion
Feb 19- 26, 2025 (Day Order 1-6)	4	4.4 Value Added Accounting	K1-K5	5	1-4	Lecture	Presentation & Discussion
Feb 27- Mar 6, 2025 (Day Order 1 to 6)	5	Ethical Aspects of Management Accounting and Control 5.1 Stakeholder influence on organisation – Mendelow’s matrix	K1-K6	5	1-5	Lecture & Problem Solving	Case Study Test - 15 marks (03/03/2025)
Mar 7 – 11, 2025 (Day Order 1 to 3)	5	5.2 Social and ethical issues impacting the strategy formulation	K1-K5	3	1-4	Lecture & Problem Solving	Case Study Analysis
Mar 12 –17, 2025	C.A. Test – II						
Mar 18 – 20, 2025 (Day 4 to 6)	5	5.3 Environmental Management Accounting	K1-K4	3	1-3	Lecture & Problem Solving	Class Discussion
Mar 21 - 28, 2025 (Day Order 1 to 6)	5	5.4 Ethical Dilemmas in Management Accounting and Control	K1-K5	5	1-4	Lecture & Problem Solving	Class Discussion
Mar 29- April 2, 2025 (Day Order 1 to 3)	REVISION						

Other Components

- Assignment on “Traditional and Modern Techniques of Control” – 15 Marks – 09/01/2025 – Unit 2
- Group Presentation on “Trends in Management Accounting” – 20 Marks – From 03/02/2025 - Unit 4
- Case Study Analysis – 15 Marks – 03/03/2025 – Unit 5

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

Department : Commerce (Honours)
Name/s of the Faculty : Ms. Aain Fathima, Ms. Prathana Prasadh
Course Title : Direct Taxation
Course Code : 23BH/MC/DT44
Shift : II

COURSE OUTCOMES (COs)

COs	Description	CL
CO1	Demonstrate knowledge of concepts, principles and rules of taxation of individuals	K1, K2
CO2	Apply their knowledge to compute the income of individuals under different heads of income and determine tax liability	K3
CO3	Analyse the complex tax issues and recommend tax saving strategies	K4
CO4	Evaluate the effectiveness of different tax strategies and their impact on tax compliance	K5
CO5	Develop and implement tax planning strategies that meet the needs of individual taxpayers while complying with relevant tax laws and regulations.	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 Taxation 1.1 Meaning of Tax, Importance and Features of Taxation 1.2 Types of tax – Direct and Indirect	K1,K2	4	1	Presentation and Problem Solving	Discussion

Nov 26- Dec 3, 2024 (Day Order 1 to 6)	1	1.3 Basic concepts – Person Assessee, Assessment year, Previous year, Total income, Taxable Income	K1, K2	4	1	Presentation and Problem Solving	Discussion
Dec 4-11, 2024 (Day Order 1 to 6)	1	1.4 Residential Status and Incidence of Tax	K1-K6	4	1-4	Presentation	Case Studies
Dec 12-19, 2024 (Day Order 1 to 6)	2	Computation of Salary Income 2.1 Definition, Meaning, Basis of Charge 2.2 Allowances – Taxable and Exempted	K1-K3 K1-K4	4	1-2 1-3	Lecture and Problem Solving	Short Test Objective type Test 19.01.2025 25 Marks
Dec 20-21, 2024 (Day Order 1&2)	2	2.3 Perquisites 2.4 Other Receipts and Treatment of Provident Fund	K1-K6		1-4	Presentation and Problem Solving	Short Test Objective type Test 19.01.2025 25 Marks
Jan 3 – 7, 2025 (Day Order 3 to 6)	2	2.5 Deductions	K1-K6		1-4	Lecture and Problem Solving	Short Test Objective type Test 19.01.2025 25 Marks
Jan 8 – 17, 2024 (Day Order 1 to 6)	3	Computation of Income from House 3.1.1 Basis of Charge 3.1.2 Computation of House Property Income	K1-K3	3	1-2	Lecture & Group Discussion	Discussion

Jan 18 - 23, 2025	C.A. Test - I						
Jan 24 -31, 2025 (Day Order 1 to 6)	3	3.1.3 Deductions 3.2 Profits and Gains of Business or Profession 3.2.1 Computation of Professional Income	K1-K6	4	1-4	Lecture & Group Discussion	Case Studies
Feb 3-8, 2025 (Day Order 1 to 6)	4	Capital Gains 4.1.1 Meaning of Capital Asset - Types of Capital Assets 4.1.2 Computation of Short Term and Long-Term Capital Gains	K1-K2 K1-K5	3	1-4	Presentation and Problem Solving	Discussion
Feb 10– 18, 2025 (Day Order 1 to 4)	4	4.1.3 Exempted Capital Gains 4.2. Income from other sources 4.2.1 Basis of Charge, Casual and Other income	K1-K3	2	1-4	Presentation and Problem Solving	Short Test
Feb 19- 26, 2025 (Day Order 1-6)	4	4.2.2 Computation of Taxable Income from Other Sources	K1-K5	2	1-4	Presentation and Problem Solving	Short Test

Feb 27- Mar 6, 2025 (Day Order 1 to 6)	5	Computation of Total Income 5.1.1 Set-off and Carry Forward of losses 5.1.2 Clubbing of Income	K1-K5	2	1-4	Presentation and Problem Solving	Discussion
Mar 7 – 11, 2025 (Day Order 1 to 3)	5	5.1.3 Deductions- Individual 5.1.4 Computation of Tax Liability	K1-K5	2	1-4	Presentation and Problem Solving	Quiz
Mar 12 –17, 2025	C.A. Test - II						
Mar 18 – 20, 2025 (Day 4 to 6)	5	E-filing & Submission of Returns 5.2.1 E-filing – Concept – Procedure 5.2.2 26AS - TDS – Traces	K1-K5	2	1-4	Presentation and Problem Solving	Assignment
Mar 21 - 28, 2025 (Day Order 1 to 6)	5	5.2.3 Filing of Returns,- Various Returns	K1-K5	2	1-4	Presentation and Problem Solving	Assignment on Return of Income and Assessment 10.3.2025 25 Marks
Mar 29- April 2, 2025 (Day Order 1 to 3)	REVISION						

Other Components

- Short Test on Unit 2 - January 19,2025 - 25 Marks.
- Assignment on ‘Return of Income and Assessment’ - March 10, 2025 - 25 Marks.

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI

COURSE PLAN (November 2024 – April 2025)

Department : Commerce (Honours)
Name of the Faculty : Dr. C. Deepasri
Course Title : Financial Management
Course Code : 23BH/MC/FM44
Shift : II

COURSE OUTCOMES (COs)

COs	Description	CL
CO1	Understand basic financial management concepts	K1
CO2	Explain the relationship between different financial management techniques	K2
CO3	Apply the techniques of investment proposals	K3
CO4	Analyse the financial decisions relating to capital structure, working capital,	K4
CO5	Interpret and develop new solutions related to financial management problems	K5, K6

Week	Unit No.	Content	Cognitive Level	Teaching Hours	COs	Teaching Learning Methodology	Assessment Methods
Nov 18 – 25, 2024 (Day Order 1-6)	1	Corporate Financial Objectives and Functions 1.1 Nature, Importance and Objectives of Financial Management 1.2 Scope of Financial Management -Profit Maximization and Wealth Maximization	K1-K2	4	1-2	Lecture	Recap & Discussion
Nov 26- Dec 3, 2024 (Day Order 1 to 6)	1	1.3 Functions of finance - finance, investment, dividend decisions	K1-K3	4	1-3	Lecture and Problem solving	Recap & Discussion
Dec 4-11, 2024 (Day Order 1 to 6)	1	1.4 Time value of money – Meaning, Time Preference, Future value and Present value	K1-K4	4	1-4	Lecture and Problem solving	Quiz

Dec 12-19, 2024 (Day Order 1 to 6)	2	Working Capital Management 2.1 Working capital - Meaning, needs, Cash operating cycle 2.2 Inventory – EOQ and JIT	K1-K3 K1-K4	5	1-4	Lecture and Problem solving	Recap & Discussion
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Dec 20, 2024 (Day Order 1)	2	2.3 Management of Receivables 2.1 Management of Cash	K1-K6	5	1-5	Lecture and Problem solving	Test
Jan 3 – 7, 2025 (Day Order 3 to 6)	2	Cash management Models 2.2 Working capital strategies, levels, Working Capital Cycle, WC ratios	K1-K6	4	1-5	Lecture and Problem solving	Test
Jan 8 – 17, 2024 (Day Order 1 to 6)	3	Financing and Dividend Decisions 3.1 Cost of capital - Meaning, Classification 3.2 Computation of Specific cost of capital	K1-K4	5	1-4	Lecture and Problem solving	Recap & Discussion
Jan 18 - 23, 2025	C.A. Test - I						
Jan 24 -31, 2025 (Day Order 1 to 6)	3	3.3 Leverages- Types, EBIT, EBT analysis 3.4 Capital structure- Meaning and Theories	K1-K6	5	1-5	Lecture and Problem solving	Test

Feb 3-8, 2025 (Day Order 1 to 6)	3	3.5 Dividend decision 3.5.1 Meaning, Types, Factors affecting dividend 3.5.2 Forms of Dividend and Dividend Theories	K1-K4	4	1-3	Lecture and Problem solving	Test
Feb 10– 18, 2025 (Day Order 1 to 4)	4	Long term investment decisions 4.1 Meaning, Importance, Process 4.2 Traditional techniques – Payback period, ARR	K1-K5	4	1-5	Lecture and Problem solving	Recap & Discussion
Feb 19- 26, 2025 (Day Order 1-6)	4	4.2.1 Discounted techniques – NPV, IRR, PI 4.2.2 Capital Rationing	K1-K5	5	1-5	Lecture and Problem solving	MCQ test Unit 2 and Unit 3 - 30 marks – February 20, 2025
Feb 27- Mar 6, 2025 (Day Order 1 to 6)	4	4.3 Risk analysis in Capital Budgeting Decisions, Sources of Risk, Risk adjusted Discount rate. 4.3.1 Coefficient of variation	K2-K6	5	2-5	Lecture and Problem solving	Test
Mar 7 – 11, 2025 (Day Order 1 to 3)	4	4.3.2 Decision Tree analysis	K3-K6	2	3-5	Lecture and Problem solving	Test
Mar 12 –17, 2025	C.A. Test - II						

Mar 18 – 20, 2025 (Day 4 to 6)	5	Hedging Techniques 5.1 Nature, types, Foreign currency risks and	K1-K5	3	1-5	Lecture and Problem solving	Class Discussion
	5	Interest rate risks 5.2 Exchange rate differences - PPPT, IRPT, Yield Curves					
Mar 21 - 28, 2025 (Day Order 1 to 6)	5	5.2 Exchange rate differences - PPPT, IRPT, Yield Curves 5.3 Hedging Techniques for foreign currency risk 5.4 Hedging Techniques for Interest rate risk	K2-K6	5	2-5	Lecture and Problem solving	Class Discussion
Mar 29- April 2, 2025 (Day Order 1 to 3)	REVISION						

Other Components:

- MCQ test Unit 2 and Unit 3 - 30 marks – February 20, 2025
- Assignment on Dividend Theories - 20 marks – February 27, 2025

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 : Strategic Management Concepts
Course Code : 23BH/MC/SC44
Shift : II

COURSE OUTCOMES (COs)

COs	Description					CL	
CO1	Understand the fundamental concepts and describe the role and components of Strategic Management					K1	
CO2	Identify strategies and models involved in strategic choice					K2	
CO3	Analyse and critique strategic decisions considering the impact on organisation					K3, K4	
CO4	Evaluate the effectiveness of a company's strategy and recommend changes to an existing strategy					K5	
CO5	Design a comprehensive strategic plan incorporating all the elements of Strategic Management process					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 Concepts in Strategic Management. 1.2 Strategic Management as a Process	K1-K6	1-2	1	Lecture and ppt	Discussion
Nov 26- Dec 3, 2024 (Day Order 1 to 6)	1	1.3 Developing a Strategic Vision, Mission, Objectives, Policies	K1-K6	4	1-5	Lecture and ppt	Discussion
Dec 4-11, 2024 (Day Order 1 to 6)	1	1.4 Factors that shape a Company's Strategy 1.5 Crafting a Strategy – Industry and Competitive Analysis	K1-K6	3	1-5	Lecture and ppt	Case study
Dec 12-19, 2024 (Day Order 1 to 6)	2	Environmental Scanning and Leadership 2.1 Methods – SWOT Analysis – Strategic and Competitive Advantages in Diversified Companies and its Evaluation	K1-K6	2	1-5	Lecture and presentation	Assignment and Discussion
Dec 20, 2024 (Day Order 1)	2	2.2 Strategic Analysis and Choice - Tools and Techniques 2.3 Strategic Leadership – Leadership and Style	K1-K5	5	1-4	Lecture and presentation	Assignment and Discussion 06/01/25

Jan 3 – 7, 2025 (Day Order 3 to 6)	2	2.4 Key Strategic Leadership Actions 2.5 Developing Human Capital and Social Capital – Balance Scorecard	K1-K6	5	1-5	Lecture and ppt	Assignment and Discussion
Jan 8 – 17, 2024 (Day Order 1 to 6)	3	Strategic Formulation 3.1 Formulation of Strategy at Corporate, Business and Functional Levels	K1-K5	5	1-4	Lecture and presentation	Case study
Jan 18 - 23, 2025	C.A. Test - I						
Jan 24 -31, 2025 (Day Order 1 to 6)	3	3.2 Types of Strategies – Tailoring Strategy to Fit Specific Industry	K1-K5	5	1-5	Lecture and presentation	Group Discussion
Feb 3-8, 2025 (Day Order 1 to 6)	3	3.3 Restructuring and Diversification Strategies	K1-K6	5	1-5	Lecture and case study	Case study
Feb 10– 18, 2025 (Day Order 1 to 4)	4	Strategic Implementation 4.1 Strategy and Structure 4.2 Leadership, Culture Connection	K1- K3	5	1-3	Lecture and	MCQ test
Feb 19- 26, 2025 (Day Order 1-6)	4	4.3 Strategies for Competing in Globalising Markets and Internet Economy 4.4 Organisational Values and their Impact on Strategy	K1 - K5	8	1-3	Lecture and presentation	MCQ test

Feb 27- Mar 6, 2025 (Day Order 1 to 6)	4	4.5 Resource Allocation – Planning Systems for Implementation	K1 - K5	7	1-4	Lecture and ppt	MCQ test 11/02/25
Mar 7 – 11, 2025 (Day Order 1 to 3)	5	Strategy Evaluation and Control 5.1 Establishing Strategic Controls	K1 - K4	5	1-3	Lecture and ppt	Discussion
Mar 12 –17, 2025	C.A. Test - II						
Mar 18 – 20, 2025 (Day 4 to 6)	5	5.2 Measuring Performance – Appropriate Measures 5.3 Role of the Strategist – Using Qualitative and Quantitative Benchmarking to Evaluate Performance	K1-K5	2	1-4	Lecture and case study	Class Discussion
Mar 21 - 28, 2025 (Day Order 1 to 6)	5	5.4 Strategic Information Systems – Problems in Measuring Performance 5.5 Strategic Surveillance -Strategic Audit	K1-K6	3	1-5	Lecture and ppt	Class Discussion
Mar 29- April 2, 2025 (Day Order 1 to 3)	REVISION						

Other Components:

- Assignment - unit 2.2 on January 6, Strategic Tools and Techniques.
- MCQ test – unit 4 on February 11.