

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI

COURSE PLAN (November 2024 – April 2025)

Department : Commerce (Accounting & Finance)

Name/S Of The Faculty : Dr. Kristin Marian Martin

Course Title : Cost Concepts and Methods

Course Code : 23AF/MC/CC23

Shift : II

COURSE OUTCOMES (COs)

COs	Description	CL
C01	Define the basic concepts of Cost Accounting	K1
C02	Understand the format for presenting information using various methods relevant to cost accounting.	K2
C03	Apply appropriate principles and concepts relevant to cost accounting	K3
C04	Analyse and evaluate the total costs relating to products and processes	K4
C05	Prepare cost statements and quotations relating to cost for different industries	K5

Week	Unit No.	Content	Cognitive Level	Teaching Hours	COs	Teaching Learning Methodology	Assessment Methods
Nov 18 – 25, 2024 (Day Order 1-6)	1	Unit -1: Introduction to Cost Accounting 1.1.1 Scope and Objectives of Cost Accounting 1.1.2 Cost Centre and Cost Units, Methods of Costing 1.1.3 Elements of Cost and Classification of Cost	K1-K3 K1-K3 K1-K3	4	1-5	Lecture & Problem Solving	Quiz
Nov 26- Dec 3, 2024 (Day Order 1 to 6)	1	1.2 Unit and Output Costing 1.2.1 Meaning and Components of Cost Sheet 1.2.2 Computation of Total Cost and Profit 1.2.3 Preparation of Quotations	K1-K3 K1-K5 K1-K5	4	1-5	Lecture & Problem Solving	Quiz
Dec 4-11, 2024 (Day Order 1 to 6)	2	Unit – 2 2.1 Material Cost and Control 2.1.1 Material Control – Meaning, Objectives, Computation of Material Cost and Accounting Treatment for Normal Loss, Abnormal Loss and Scrap	K1-K5	4	1-5	Lecture & Problem Solving	Quiz
Dec 12-19, 2024 (Day Order 1 to 6)	2	2.1.2 Purchase Control – Purchase Procedure 2.1.3 Stores Control - Techniques of Inventory Control, Economic Order Quantity, Level Setting	K1-K5 K1-K5	4	1-5	Lecture & Problem Solving	Class discussion

		2.1.4 Issue Control - Stores and Material Records, Methods of Material Issue – First in First Out, Last in First Out, Average Cost- Simple and Weighted Average	K1-K5		1-5		
Dec 20, 2024 (Day Order 1)	2	2.2 Labour Cost 2.2.1 Computation of Labour Cost, Treatment of Overtime and Idle time 2.2.2 Labour Turnover – Causes and Effects, Methods of Computation 2.2.3 Methods of Remuneration – Time Rate System, Piece Rate System – Taylor’s Differential Piece Rate System, Incentive Schemes – Halsey and Rowan Premium Plans	K1-K5 K1-K5 K1-K5	1	1-5	Lecture & Problem Solving	Class discussion
Jan 3 – 7, 2025 (Day Order 3 to 6)	3	Unit – 3 Overheads 3.1 Classification of Overhead Costs 3.2 Apportionment and Allocation of Overheads 3.2.1 Primary Distribution of Overheads	K1 – K3 K1-K5 K1-K5	4	1-5	Lecture & Problem Solving	Solving practical problems
Jan 8 – 17, 2024 (Day Order 1 to 6)	3	3.2.2 Secondary Distribution of Overheads- Direct Distribution, Reciprocal and Non Reciprocal Methods	K1 - K5	4	1-5	Lecture & Problem Solving	Solving practical problems

Jan 18 - 23, 2025	C.A. Test - I						
Jan 24 -31, 2025 (Day Order 1 to 6)	3	3.3 Methods of Absorption of Overheads 3.3.1 Direct Labour Hour Rate 3.3.2 Machine Hour Rate	K1 - K5 K1 - K5			Lecture & Problem Solving	Quiz
Feb 3-8, 2025 (Day Order 1 to 6)	4	Unit 4: Process Costing 4.1 Meaning and Features of Process Costing 4.2 Process Losses and Gains – Accounting Treatment of Normal and Abnormal Wastage and Abnormal Gain	K1-K3 K1-K5	1 3	1-5 1-5	Lecture & Problem Solving	Quiz
Feb 10– 18, 2025 (Day Order 1 to 4)	4	4.3 Inter-Process Profit 4.4 Joint and By Product Costing	K1-K5 K1-K5	3	1-5	Lecture & Problem Solving	Quiz
Feb 19- 26, 2025 (Day Order 1-6)	5	Unit 5: Operating Costing 5.1.1 Introduction to Operating Costing, Cost Unit in Operating Costing	K1-K3	4	1-5	Lecture & Problem Solving	Solving practical problems
Feb 27- Mar 6, 2025 (Day Order 1 to 6)	5	5.1.2 Transport Costing	K1-K5	4	1-5	Lecture & Problem Solving	Solving practical problems
Mar 7 – 11, 2025 (Day Order 1 to 3)	5	5.2 Contract Costing 5.2.1 Features of Contract Costing	K1-K3	2	1-5	Lecture & Problem Solving	Home Assignment
Mar 12 –17, 2025	C.A. Test - II						

Mar 18 – 20, 2025 (Day 4 to 6)	5	5.2.2 Accounting for Contracts (Simple Contracts only)	K1-K5	3	1-5	Lecture & Problem Solving	Solving practical problems
Mar 21 - 28, 2025 (Day Order 1 to 6)	5	5.3 Activity Based Costing	K1-K3	1	1-5	Lecture & Problem Solving	Solving practical problems
		5.3.1 Features and Activity Based Cost Sheet					
Mar 29- April 2, 2025 (Day Order 1 to 3)	5	5.3.2 Importance of Activity Based Cost Sheet	K1-K3	1	1-5	Lecture & Problem Solving	Solving practical problems
REVISION							

Other Component:

- Problem solving method - MCQ Test on Unit 2 on January 5, 2025 - 30 marks
- Participatory learning method - Individual Assignment submission- Problems based on “Process Costing” on February 10, 2025 - 20 marks

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI

COURSE PLAN (November 2024 – April 2025)

Department : Commerce (Accounting and Finance)

Name of the Faculty : Divya S

Course Title : Principles of Marketing

Course Code : 23AF/MC/PM23

Shift : II

COURSE OUTCOMES (COs)

COs	Description	CL
CO1	Understand the importance and functions of marketing in the business.	K1, K2
CO2	Identify various elements and tools of marketing and the recent trends in marketing	K3
CO3	Analyze the marketing concepts, strategies, process, marketing mix and marketing segmentation	K4
CO4	Assess the business environment and the factors influencing buying behavior of consumers	K5
CO5	Explore the possibility of developing marketing program for products and services.	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 Meaning, Scope and Core Marketing Concepts	K1-K3	2	1-3	Lecture	Objective Test

		1.2 Functions of Marketing	K1-K2	2	1		
Nov 26- Dec 3, 2024 (Day Order 1 to 6)	1	1.3 Market Segmentation and Market Environment	K1-K6	2	1-5	Lecture	Objective Test
		1.4 Marketing Mix – 7 P’s of Marketing	K1-K6	2	1-5		
Dec 4-11, 2024 (Day Order 1 to 6)	2	Product Mix 2.1 Meaning and Classification of Product	K1-K4	3	1-3	Lecture	Group Project
		2.2 Product Management	K3-K5	1	2-4		
Dec 12-19, 2024 (Day Order 1 to 6)	2	2.2 Product Management	K3-K5	2	2-4	Lecture	Group Project
		2.3 New Product Development	K5-K6	2	4-5	Lecture and Project	
Dec 20, 2024 (Day Order 1)	2	2.3 New Product Development	K5-K6	1	4-5	Lecture and Project	Group Project
Jan 3 – 7, 2025 (Day Order 3 to 6)	2	2.4 Product Life Cycle	K5-K6	3	4-5	Lecture and Presentation	Group Project
Jan 8 – 17, 2024 (Day Order 1 to 6)	3	Pricing and Place Mix					
		3.1 Pricing 3.1.1 Meaning and Factors Affecting Pricing	K1-K6	2	1-5	Lecture	Quiz

Jan 18 - 23, 2025	C.A. Test - I						
Jan 24 -31, 2025 (Day Order 1 to 6)	3	3.1.2 Pricing Methods, Pricing Policies and Strategies	K3-K6	3	2-5	Lecture	Quiz
Feb 3-8, 2025 (Day Order 1 to 6)	3	3.1.3 Legal Implications on Pricing	K3-K4	2	2-4	Lecture	Quiz
		3.2 Place 3.2.1 Distribution – Meaning and Channels	K4-K6	2	3-4	Lecture	
Feb 10– 18, 2025 (Day Order 1 to 4)	3	3.2.2 Factors affecting the Choice of Distribution	K5-K6	3	4-5	Lecture	Quiz
Feb 19- 26, 2025 (Day Order 1-6)	4	Promotional Mix 4.1 Integrated Marketing Communication- Meaning, Modes and Purposes	K1-K4	4	1-3	Lecture	Class Activity
Feb 27- Mar 6, 2025 (Day Order 1 to 6)	4	4.2 Tools for IMC - Advertising, Public Relations, Sales Promotion and Personal Selling	K3-K4	4	2-3	Lecture	Class Activity

Mar 7 – 11, 2025 (Day Order 1 to 3)	4	4.3 IMC Planning Process - Review of Market plan, Situational Analysis, Communication Process Analysis, Budget Determination and Evaluation	K4-K6	4	3-5	Lecture	Class Activity
Mar 12 –17, 2025	C.A. Test - II						
Mar 18 – 20, 2025 (Day 4 to 6)	5	Current Trends in Marketing 5.1 Social Cause Marketing and Sports Marketing	K1-K6	3	1-5	Lecture	Group Discussion
Mar 21 - 28, 2025 (Day Order 1 to 6)	5	5.2 Relationship Marketing and Diversity Marketing	K1-K6	4	1-5	Lecture	Group Discussion
		5.3 Digital Marketing	K1-K6		1-5	Lecture	Group Discussion
Mar 29- April 2, 2025 (Day Order 1 to 3)	REVISION						

Other Component:

- Problem solving method - MCQ test on Unit 1 and Unit 2 – 25 marks – January 8, 2025
- Participatory learning method - Group Project and Presentation on Marketing a “Eco-friendly product” from February 11, 2025 onwards (25 marks)

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI

COURSE PLAN (November 2024 – April 2025)

Department : Commerce (Accounting & Finance)
Name/s of the Faculty : Dr. Catherine Irudayamary Anita
Course Title : Money, Financial Markets and International Trade
Course Code : 23AF/AC/MF25
Shift : II

COURSE OUTCOMES (COs)

COs	Description	CL
CO1	Define basic concepts in economics	K1
CO2	Understand how the financial markets function	K2
CO3	Examine the various macro-economic policies of India and its relevance.	K3
CO4	Explain the working of the open and closed economy	K4
CO5	Appraise the working of the commercial and central banks	K5,K6
	CL – Cognitive Level K1 – Remember K2 – Understand K3 – Apply K4 – Analyse K5 – Evaluate K6 – Create	

Week	Unit No.	Content	Cognitive Level	Teaching Hours	COs	Teaching Learning Methodology	Assessment Methods
Nov 18 – 25, 2024 (Day Order 1-6)	1 1.1	Introduction	K1-K4	2	1-4	Lecture & Discussion	Group Discussion

		Money - Definition , Evolution , Types and Functions					
	1.2	Value of Money – Measurement - Index Numbers	K1-K4	2	1-4	Lecture & Problem solving	Problem Solving
	1.3	Demand for Money- Determinants	K1-K4	2	1-4	Lecture & Discussion	Assignment
Nov 26- Dec 3, 2024 (Day Order 1 to 6)	1.3	Contd., Demand for Money- Determinants	K1-K4	1	1-4	Lecture & Discussion	Assignment
	1.4	Money Supply - Determinants	K1-K4	2	1-4	Lecture & Presentation	Quiz
	1.5	Measurement of money supply - Indian Context	K1-K6	2	1-5	Lecture & Discussion	Quiz
Dec 4-11, 2024 (Day Order 1 to 6)	2 2.1	Financial markets Structure of Financial Markets	K1-K6	3	1-5	Lecture & Presentation	Presentation and group activity
	2.2	Money Market - Instruments	K1-K6	2	1-5	Lecture & Presentation	Presentation and Group Activity
Dec 12-19, 2024 (Day Order 1 to 6)	2.2	Contd., Money Market - Instruments	K1-K6	2	1-5	Lecture & Presentation	Presentation and Group Activity
	2.3	Capital Market - Instruments	K1-K6	3	1-5	Lecture & Presentation	Presentation and Group Activity

Dec 20, 2024 (Day Order 1)	2.3	Contd., Capital Market - Instruments	K1-K6	1	1-5	Lecture & Presentation	Presentation and Group Activity
Jan 3 – 7, 2025 (Day Order 3 to 6)	2.4	Forex - Definition - Types of Markets	K1-K6	2	1-5	Lecture & Presentation	Presentation and Group Activity
	3 3.1	Banking Central Bank - Functions	K1-K6	1	1-5	Lecture & Discussion	Class Activity
Jan 8 – 17, 2024 (Day Order 1 to 6)	3.1	Contd., Central Bank - Functions	K1-K6	2	1-5	Lecture & Discussion	Class Activity
	3.2	Commercial Banks - Functions	K1-K6	2	1-5	Lecture & Discussion	Class Activity
	3.3	Credit Creation - Monetary base and Money Multiplier	K1-K6	1	1-5	Lecture & Discussion	Objective Test
Jan 18 - 23, 2025	C.A. Test - I						
Jan 24 -31, 2025 (Day Order 1 to 6)	3.4	Credit Control - Qualitative and Quantitative	K1-K6	3	1-5	Lecture & Discussion	Objective Test
	3.5	Role played by IMF – World Bank and its affiliates, IFC, MIGA, ICSID, ADB, Regulatory role played by WTO and UNCTAD	K1-K6	1	1-5	Lecture & Presentation	Group Project work

Feb 3-8, 2025 (Day Order 1 to 6)	3.5	Role played by IMF – World Bank and its affiliates, IFC, MIGA, ICSID, ADB, Regulatory role played by WTO and UNCTAD	K1-K6	2	1-5	Lecture & Presentation	Group Project work
	4 4.1	International Trade BOP and BOT - Concept and Balance Sheet, Trends of India's BOP	K1-K6	2	1-5	Lecture & Discussion	Quiz
		Disequilibrium - Causes and Measures to Correct Disequilibrium	K1-K6	1	1-5	Lecture & Discussion	Quiz
Feb 10– 18, 2025 (Day Order 1 to 4)	4.2	Disequilibrium - Causes and Measures to Correct Disequilibrium	K1-K6	2	1-5	Lecture & Discussion	Quiz
	4.3	Exchange rate - Fixed and Flexible	K1-K6	2	1-5	Lecture & Discussion	Discusiion
Feb 19- 26, 2025 (Day Order 1-6)	4.3	Exchange rate - Fixed and Flexible	K1-K6	2	1-5	Lecture & Discussion	Discussion
	4.4	Free trade Vs Protectionism - Ad Valorem , Specific Tariff and Quota - Effect(Production, Consumption, Terms of Trade)	K1-K6	3	1-5	Lecture & Presentation	Short test

Feb 27- Mar 6, 2025 (Day Order 1 to 6)	4.4	Free trade Vs Protectionism - Ad Valorem , Specific Tariff and Quota - Effect(Production, Consumption, Terms of Trade)	K1-K6	1	1-5	Lecture & Presentation	Short Test
	5 5.1	Policies Monetary Policy - Objectives and Instruments	K1-K6	4	1-5	Lecture & Discussion	Discussion
Mar 7 – 11, 2025 (Day Order 1 to 3)	5.2	Monetary Policy in India - Post Reforms (Since 1991)	K1-K6	3	1-5	Lecture & Discussion	Assignment
Mar 12 –17, 2025	C.A. Test - II						
Mar 18 – 20, 2025 (Day 4 to 6)	5.2	Contd., Monetary Policy in India - Post Reforms (Since 1991)	K1-K6	3	1-5	Lecture & Discussion	Assignment
Mar 21 - 28, 2025 (Day Order 1 to 6)	5.3	Trade Policy - EXIM Policy	K1-K6	5	1-5	Lecture & Presentation	Test
Mar 29- April 2, 2025 (Day Order 1 to 3)	REVISION						

Other Component:

- Problem-Solving Method - Objective test in Unit 1 (15 Marks) - December 7, 2024
- Participatory Learning Method - Presentation in Unit 2 (15 Marks) - January 10, 2025 onwards
- Participatory Learning Method – Assignment in Unit 5 on (20 Marks) – March 5, 2025

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

Department	: Commerce (Accounting and Finance)
Name/s of the Faculty	: Ms.Arokia Timple Manisha J & Ms. Divya .S
Course Title	: Life Skills -Health, Energy and Computer Basics
Course Code	: 23AF/SS/HC13
Shift	: II

COURSE OUTCOMES (COs)

COs	Description	CL
CO1	Recall the importance of a few traditional foods and their health benefits, common ailments and their natural remedies, food energy parameters, energy devices and computer fundamentals	K1
CO2	Understand the health benefits of few traditional foods, causes and symptoms of few common ailments with their natural remedies, concept of food energy parameters, energy conservation strategies and	K2

	concepts relating to emerging trends in IT						
CO3	Apply the knowledge obtained for better quality of health and for computer and email configurations						K3
CO 4	Analyse the knowledge obtained for good health, sustainable practices and for enhancing computer usage skills						K4
CL – Cognitive Level							
K1 – Remember K2 – Understand K3 – Apply K4 – Analyse K5 – Evaluate K6 – Create							
Week	Unit No.	Content	Cognitive Level	Teaching Hours	COs	Teaching Learning Methodology	Assessment Methods
Nov 18 – 25, 2024 (Day Order 1-6)	1.	Unit 1 Food and Health				Presentation	Class Discussion
		1.1 Traditional food and their health benefits	K1 - K4	2	1 – 4		
		1.1.1 Six tastes – Natural guide map towards proper nutrition					
		1.1.2 Nutritional value and significance of Navadhanya (Sesame seed, Bengal gram, Horse gram, Green gram, Paddy seeds, White beans, Wheat, black gram and Chick pea)	K1 - K4	1	1 – 4		

Nov 26- Dec 3, 2024 (Day Order 1 to 6)		Greens (Vallarai, Thuthuvalai, Manathakkali, Pulichakeerai, Agathi Keerai, Murungai Keerai, Karuveppilai, Puthina and Kothamalli)	K1 - K4	3	1 – 4	Presentation	Exhibition
Dec 4-11, 2024 (Day Order 1 to 6)		1.2 Causes, symptoms and home remedies for the following ailments	K1 - K4	3	1 – 4	Presentation	Class Discussion
Dec 12-19, 2024 (Day Order 1 to 6)		Common cold, Anaemia, Hypothyroidism, Obesity, Diabetes, Mellitus, Polycystic Ovarian Syndrome, Ulcer, Wheezing and Hypertension	K1 - K4	3	1 – 4	Presentation	Class Discussion
Dec 20, 2024 (Day Order 1)	2.	Unit 2 Food and energy balance 2.1 Units of Energy, Components of Total Energy Requirement – Basal Metabolic Rate, energy requirements for (work) physical activity and	K1 - K4	1	1 – 4	Presentation	Class Discussion

		Thermic effect of food					
Jan 3 – 7, 2025 (Day Order 3 to 6)		2.2 Factors affecting Basal Metabolic Rate and Thermic Effect of food	K1 - K4	2	1 – 4	Presentation	Class Discussion
Jan 8 – 17, 2024 (Day Order 1 to 6)		2.3 Recommended Dietary Allowances and Balanced Diet, Food Energy Values Calculation	K1 - K4	3	1 – 4	Presentation	Class Discussion
Jan 18 - 23, 2025	C.A. Test - I						
Jan 24 -31, 2025 (Day Order 1 to 6)	3.	Unit 3 Energy conservation 3.1.1 Needs for Energy Conservation Power consumption of domestic appliances	K1 - K4	3	1 – 4	Presentation	project
Feb 3-8, 2025 (Day Order 1 to 6)		Electrical Energy Audit – Strategies for Energy Conservation - Modern lighting systems– Light emitting diode (LED)	K1 - K4	3	1 – 4	Presentation	project
Feb 10– 18, 2025		Compact fluorescent lamps (CFL), Green				Presentation	project

(Day Order 1 to 4)		indicators and Inverter, Green building - Home lighting using Solar cell - Solar water heaters- Water and waste management - Biogas plant	K1 - K4	1	1 – 4		
Feb 19- 26, 2025 (Day Order 1-6)		3.1.2 Safety Practices in using electronic gadgets and electricity at home – Precautions - Shock- Use of testers to identify leakage	K1 - K4	2	1 – 4	Presentation	project
Feb 27- Mar 6, 2025 (Day Order 1 to 6)		3.2 Computer fundamentals 3.2.1 Essentials of Purchasing a Personal Computer - Fundamentals of Networks – Local Area Network, Internet, Networking in real-time scenario	K1 - K4	2	1 – 4	Presentation	Assignment
Mar 7 – 11, 2025 (Day Order 1 to 3)		Computer Hacking – Computer Forensics Fundamentals – Cyber Laws - Secure Browsing	K1 - K4	1	1 – 4	Presentation	Assignment

Mar 12 –17, 2025	C.A. Test - II						
Mar 18 – 20, 2025 (Day 4 to 6)		3.2.2 Configuring Email Configure Email Settings – Attachments – Compression – Organizing Emails – Manage Folders – Auto Reply - Electronic Business Card - Email -Filters Manage Junk Mail - Calendar - Plan Meetings, Appointments - Scheduling Emails	K1 - K4	2	1 – 4	Presentation	Group Discussion
Mar 21 - 28, 2025 (Day Order 1 to 6)		3.2.3 Emerging Trends in IT - 3D Printing, Cloud Storage, Augmented Reality, Artificial Intelligence, Internet of Things (IoT)	K1 - K4	2	1 – 4	Presentation	Group Discussion
Mar 29- April 2, 2025 (Day Order 1 to 3)	REVISION						

Other Component:

- Experiential learning method - Group presentation on Homemade foods using Navadhanya / Greens and explaining its

Nutrition values on March 05, 2025 (25 marks)

- Participatory learning method - Group project on “Electricity Science Experiment” from February 7, 2025 onwards (25 marks)