

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI

Course Schedule: November 2024 – April 2025

Department : Commerce (Accounting and Finance)

Name of the Faculty : Ms. Divya S

Course Title : Entrepreneurial Finance

Course Code : 19AF/MC/EF64

Shift : II

Week & No. of hours	Units & Topics	Teaching Methodology	Text & References	Method of Evaluation
Nov 18 – 25, 2024 (Day Order 1-6)	Unit 1 Introduction 1.1 Entrepreneur - Meaning, Definition, Characteristics, Types and Functions of an Entrepreneur	Lecture	Entrepreneurial Development by Khanka S S	Quiz
Nov 26- Dec 3, 2024 (Day Order 1 to 6)	1.2 Role of Entrepreneurship in the growth of Economic Development 1.3 Entrepreneurship Development - Barriers (Internal and External)	Lecture	Entrepreneurial Development by Khanka S S	Quiz
Dec 4-11, 2024 (Day Order 1 to 6)	1.4 Factors Influencing Entrepreneurship development Unit 2 Enterprise Launching 2.1 Opportunity Identification and	Lecture	Entrepreneurial Development by Khanka S S	Quiz

	Selection, Idea Generation Sources			
Dec 12-19, 2024 (Day Order 1 to 6)	2.1 Opportunity Identification and Selection, Idea Generation-Sources	Lecture	Entrepreneurial Development by Khanka S S & Entrepreneur Finance: Finance and Business Strategy for a Serious Entrepreneur. Rogers and Makonnen,	Group Project
Dec 20, 2024 (Day Order 1)	2.2 Project Formulation-Importance and Elements	Lecture	Entrepreneurial Development by Khanka S S	Group Project
Jan 3 – 7, 2025 (Day Order 3 to 6)	2.3 Project Feasibility Analysis- Factors and Report.	Lecture and Assignment	Entrepreneurial Development by Khanka S S & Entrepreneur Finance: Finance and Business Strategy for a Serious Entrepreneur. Rogers and Makonnen,	Group Project
Jan 8 – 17, 2025 (Day Order 1 to 6)	2.4 Business Plan – Contents and Significance of Business Plan	Lecture and Assignment	Entrepreneurial Development by Khanka S S & Entrepreneur Finance: Finance and Business Strategy for a Serious Entrepreneur. Rogers nd	Group Project

			Makonnen,	
Jan 18 – 23, 2025	C.A. Test – I			
Jan 24 - 30, 2025 (Day Order 1 to 6)	Unit 3 Entrepreneurial Finance 3.1 Financial Planning – Meaning, Need and Process 3.2 Sources of finance – Internal and External 3.3 Project Cost Analysis	Lecture	Entrepreneurial Finance by Leach Chris, W Ronald	Group Discuss
Feb 3-8, 2025 (Day Order 1 to 6)	3.4 Venture Capital Financing, Angel Investors, Lease Financing, Crowd Funding	Lecture	Entrepreneurial Finance by Leach Chris, W Ronald	Group Discuss
Feb 10– 18, 2025 (Day Order 1 to 4)	Unit 4 Institutions Assisting Entrepreneurial Finance 4.1 Banking Institutions- Commercial, Co-operative, Rural	Lecture	Entrepreneurial Development by Khanka S S & Entrepreneurial Finance by Leach Chris, W Ronald	Assignment
Feb 19- 26, 2025 (Day Order 1-6)	4.2 Non-Banking Institutions assisting Entrepreneurs 4.3 Development Financial Institutions – SIDBI, Mudra	Lecture	Entrepreneurial Development by Khanka S S & Entrepreneurial Finance by Leach Chris, W Ronald	Assignment

Feb 27- Mar 6, 2025 (Day Order 1 to 6)	4.4 Startup Finance Unit 5 Government Initiatives in Promoting Entrepreneurship 5.1 Financial Assistance to Entrepreneur – Subsidies and Incentives	Lecture	Entrepreneurial Development by Khanka S S & Entrepreneurial Finance by Leach Chris, W Ronald	Assignment
Mar 7 – 11, 2025 (Day Order 1 to 3)	5.2 MSME policy in India	Lecture	Entrepreneurial Development by Khanka S S & Entrepreneurial Finance by Leach Chris, W Ronald	Assignment
Mar 12 –17, 2025	C.A. Test – II			
Mar 18 – 20, 2025 (Day 4 to 6)	5.2 MSME policy in India	Lecture and Presentation	Entrepreneurial Development by Khanka S S	Group discuss
Mar 21 - 28, 2025 (Day Order 1 to 6)	5.3 State Development Promotion Agencies: District Industries Centers (DIC), SIPCOT	Lecture	Entrepreneurial Development by Khanka S S	Group discuss
Mar 29- April 3, 2025 (Day Order 1 to 3)	5.4 Small Industries Service Institute of India (SISI)	Lecture	Entrepreneurial Development by Khanka S S	Group discuss
	REVISION			

Other Component:

- Group Project - Business Plan on launching a new enterprise (25 Marks) – January 24, 2025 onwards.

- Assignment on the topic - Government Initiatives in Promoting Entrepreneurship (25 Marks) – March 7, 2025 onwards.

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI

Course Schedule: November 2024 – April 2025

Department : Commerce (Accounting and Finance)

Name/s of the Faculty : Ms. R. Pavithra

Course Title : Business Taxation

Course Code : 19AF/MC/BT64

Shift : II

Week & No. of hours	Units & Topics	Teaching Methodology	Text & References	Method of Evaluation
Nov 18 – 25, 2024 (Day Order 1-6)	Unit 1 Computation of Corporate Tax 1. Computation of Taxable Income 2. Carry forward and set off of losses in the case of certain companies under sec 79 of Income tax Act,1961	Lecture & Problem Solving	Gaur, V.P. and D.B Narang. Income Tax Law and Practice, Kalyani	Quiz/Class discussion
Nov 26- Dec 3, 2024 (Day Order 1 to 6)	1.3 Computation of Corporate Tax Liability- Minimum Alternate Tax, Tax on distributed profits of Domestic Companies, Tax on income Distributed to Unit Holders.	Problem Solving	Gaur, V.P. and D.B Narang. Income Tax Law and Practice, Kalyani	Quiz/Class discussion

Dec 4-11, 2024 (Day Order 1 to 6)	Computation of Corporate Tax Liability-Minimum Alternate Tax, Tax on distributed profits of Domestic Companies, Tax on income Distributed to Unit Holders.	Problem Solving	Gaur, V.P. and D.B Narang. Income Tax Law and Practice, Kalyani	Quiz/Class discussion
Dec 12-19, 2024 (Day Order 1 to 6)	Unit 2 Implications of Tax Concessions and Incentives 2.1 For corporate Decisions in respect of Setting up a New business, Location of Business and Nature of Business. 2.2 Tax Planning with Reference to Financial Management Decisions- Capital Structure Decisions, Dividend Policy	Problem Solving	Singhania, Vinod and Singhania, Monica, Corporate Tax Planning and Business Tax Procedures, Taxmann	Class discussion
Dec 20, 2024 (Day Order 1)	2.3 Tax planning with Reference to Managerial Decisions- Owning or Leasing of an asset,	Problem Solving	Singhania, Vinod and Singhania, Monica, Corporate Tax Planning and Business Tax Procedures, Taxmann	Class discussion
Jan 3 – 7, 2025 (Day Order 3 to 6)	Purchase of Asset by Installment and hire purchase system,	Problem Solving	Singhania, Vinod and Singhania, Monica, Corporate Tax Planning and Business Tax	Class discussion

			Procedures, Taxmann	
Jan 8 – 17, 2024 (Day Order 1 to 6)	Purchase of an Asset out of Own funds or Borrowed Capital.	Problem Solving	Singhania, Vinod and Singhania, Monica, Corporate Tax Planning and Business Tax Procedures, Taxmann	Class discussion
Jan 18 - 23, 2025	C.A. Test – I			

Jan 24 - 30, 2025 (Day Order 1 to 6)	Unit III Customs Duty 3.1 Definition and Basic Concepts in Customs Duty 3.2 Levy , Collection and Exemption of Custom Duty	Lecture/ Presentation	Mehrothra, H.C., Goods and Services Tax and Customs Duty, Sahithya	Quiz/Class discussion
Feb 3-8, 2025 (Day Order 1 to 6)	3.3 Demand of Duties and Refund 3.4 Duty Drawback	Lecture/ Presentation	Mehrothra, H.C., Goods and Services Tax and Customs Duty, Sahithya	Quiz/Class discussionI
Feb 10– 18, 2025 (Day Order 1 to 4)	3.4 Duty Drawback	Lecture	Mehrothra, H.C., Goods and Services Tax and Customs Duty, Sahithya	Quiz/Class discussion
Feb 19- 26, 2025 (Day Order 1-6)	Unit IV Goods and Services Tax – Introduction 4.1 CGST, SGST, IGST	Lecture	Mehrothra, H.C., Goods and Services Tax and Customs Duty, Sahithya	Quiz/Class discussion
Feb 27- Mar 6, 2025 (Day Order 1 to 6)	4.2 Concept of Destination based consumption tax, IGST model 4.3 Levy of GST, Registration of Dealers, E-Way bills	Lecture/Problem solving	Mehrothra, H.C., Goods and Services Tax and Customs Duty, Sahithya	Quiz/Class discussion
Mar 7 – 11, 2025 (Day Order 1 to 3)	4.4 Supply – Meaning and Scope, Place of Supply, Time of Supply, Valuation	Lecture/Problem solving	Mehrothra, H.C., Goods and Services Tax and Customs Duty, Sahithya	Quiz/Class discussion

Mar 12 –17, 2025	C.A. Test – II			
Mar 18 – 20, 2025 (Day 4 to 6)	Unit V Goods and Services Tax – Administration 5.1 GST records and returns, tax invoice rules, filing of returns, types of returns, Matching of input tax credit	Lecture	Mehrothra, H.C., Goods and Services Tax and Customs Duty, Sahithya	Class Discussion
Mar 21 - 28, 2025 (Day Order 1 to 6)	5.1 Types of Returns, Matching of input tax credit	Lecture	Mehrothra, H.C., Goods and Services Tax and Customs Duty, Sahithya	Class Discussion
Mar 29- April 3, 2025 (Day Order 1 to 3)	5.2 GSTN – Overview of Technology framework enabling GST	Lecture	Mehrothra, H.C., Goods and Services Tax and Customs Duty, Sahithya	Class Discussion
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Other Component:

- Objective Test in Unit I – December 20, 2024 – 30 marks
- Assignment –GST Collection and Compliance - March 11, 2025 - 20 marks

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI

Course Schedule: November 2024 – April 2025

Department : Commerce (Accounting and Finance)
Name of the Faculty : Dr. Kristin Marian Martin
Course Title : Auditing and Assurance
Course Code : 19AF/MC/AA64
Shift : II

Week & No. of hours	Units & Topics	Teaching Methodology	Text & References	Method of Evaluation
Nov 18 – 25, 2024 (Day Order 1-6)	UNIT 1: Audit Environment 1.1 Introduction 1.1.1 Auditing– Meaning and Definition 1.1.2 Classification of audits	Lecture, PPT & Discussion	Practical Auditing by Tandon, B. N. & Principles & Practices of Auditing by Pagare, Dinakar.	Quiz
Nov 26- Dec 3, 2024 (Day Order 1 to 6)	1.1.3 Basic Principles Governing an Audit SA 200 1.1.4 Objective of Audit SA 200	Lecture, PPT & discussion	Practical Auditing by Tandon, B. N. & Principles & Practices of Auditing by Pagare, Dinakar.	Quiz
Dec 4-11, 2024 (Day Order 1 to 6)	1.2 Position of an Auditor 1.2.1. Qualification, Appointment and Removal of Auditor 1.2.2. Rights, Duties and Independence of an Auditor SA 200 1.2.3 Auditors Liabilities as per Companies Act	Lecture, PPT & discussion	Practical Auditing by Tandon, B. N. & Principles & Practices of Auditing by Pagare, Dinakar.	Class discussion
Dec 12-19, 2024 (Day Order 1 to 6)	Unit 2 Audit requirements 2.1 Auditing Engagement SA 210 2.2 Audit Planning and Audit Programmed SA 300 2.3 Documentation SA 230	Lecture, PPT & discussion	Practical Auditing by Tandon, B. N. & Principles & Practices of Auditing by Pagare, Dinakar	Class discussion
Dec 20, 2024 (Day Order 1)	2.3 Documentation SA 230 2.3.1 Audit Materiality SA 320 2.3.2 Audit Working Papers 2.3.3 Audit Files	Lecture, PPT & discussion	Practical Auditing by Tandon, B. N. & Principles & Practices of Auditing by Pagare, Dinakar	Class discussion

Jan 3 – 7, 2025 (Day Order 3 to 6)	2.4 Audit Evidence (SA 500, 501) 2.4.1 Audit Procedure for Obtaining Evidence 2.4.2 Sources of Evidence 2.4.3 Methods of Obtaining Evidence	Lecture, PPT & discussion	Practical Auditing by Tandon, B. N. & Principles & Practices of Auditing by Pagare, Dinakar	Quiz
Jan 8 – 17, 2024 (Day Order 1 to 6)	UNIT 3: Internal Controls 3.1 Internal Control and Internal Check 3.1.1 Objectives and Methods of Internal Control ((SA 315 & SA 330)	Lecture, PPT & discussion	Practical Auditing by Tandon, B. N. & Principles & Practices of Auditing by Pagare, Dinakar	Quiz
Jan 18 - 23, 2025	C.A. Test – I			
Jan 24 - 30, 2025 (Day Order 1 to 6)	3.1.2 Internal Check – Objectives and Methods	Lecture, PPT & discussion	Practical Auditing by Tandon, B. N. & Principles & Practices of Auditing by Pagare, Dinakar	Class activity
Feb 3-8, 2025 (Day Order 1 to 6)	3.2 Audit Sampling (SA 530) 3.2.1 Types of Sampling 3.2.2 Test Checking 3.2.3 Techniques of Test Check	Lecture, PPT & discussion	Practical Auditing by Tandon, B. N. & Principles & Practices of Auditing by Pagare, Dinakar	Class activity
Feb 10– 18, 2025 (Day Order 1 to 4)	UNIT 4: Audit of Ledgers 4.1 Audit of Payments – General Consideration – Wages, Capital Expenditure and other Payments. 4.2 Audit of Receipts – Cash Sales, Receipts from Debtors and other Receipts	Lecture, PPT & discussion	Practical Auditing by Tandon, B. N. & Principles & Practices of	Class activity

			Auditing by Pagare, Dinakar	
Feb 19- 26, 2025 (Day Order 1-6)	4.3 Audit of Purchases – Vouching Cash and Credit Purchases 4.4 Audit of Sales – Vouching of Cash and Credit Sales	Lecture, PPT & discussion	Practical Auditing by Tandon, B. N. & Principles & Practices of Auditing by Pagare, Dinakar	Class activity
Feb 27- Mar 6, 2025 (Day Order 1 to 6)	4.5 Audit of Suppliers Ledger and Debtors Ledger 4.6 Audit of Impersonal Ledger 4.7 Audit of Assets and Liabilities	Lecture, PPT & discussion	Practical Auditing by Tandon, B. N. & Principles & Practices of Auditing by Pagare, Dinakar	Class activity
Mar 7 – 11, 2025 (Day Order 1 to 3)	Audit Reporting 5.1 Audit Report – Types of Opinion SA 700 and Reporting Requirements under CARO 2013	Lecture, PPT & discussion	Practical Auditing by Tandon, B. N. & Principles & Practices of Auditing by Pagare, Dinakar	Quiz
Mar 12 –17, 2025	C.A. Test – II			
Mar 18 – 20, 2025 (Day 4 to 6)	5.2 Audit in a Computerized Environment	Lecture, PPT & discussion	Practical Auditing by Tandon, B. N. & Principles & Practices of Auditing by Pagare, Dinakar	Class discussion
Mar 21 - 28, 2025 (Day Order 1 to 6)	5.3 Audit of different types of Undertaking – Educational Institution, Trusts, NBFC, Hotels and Hospitals	Lecture, PPT & discussion	Practical Auditing by Tandon, B. N. & Principles & Practices of Auditing by Pagare, Dinakar	Class discussion

Mar 29- April 3, 2025 (Day Order 1 to 3)	5.4 Government Audit – Comptroller & Audit General (C&AG)	Lecture, PPT & discussion	Practical Auditing by Tandon, B. N. & Principles & Practices of Auditing by Pagare, Dinakar	Class discussion
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Other Component:

- MCQ Test on Unit 3 on February 5, 2025 - 30 marks
- Individual Assignment submission on “Auditor’s Report on fraudulent financial statement of a company” on March 3, 2025 - 20 marks

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI

Course Schedule: November 2024 – April 2025

Department : Commerce (Accounting and Finance)

Name/s of the Faculty : Ms. Arokia Timple Manisha J

Course Title : Introduction to Business Analytics

Course Code : 19AF/MC/IB64

Shift : II

Week & No. of hours	Units & Topics	Teaching Methodology	Text & References	Method of Evaluation
Nov 18 – 25, 2024 (Day Order 1-6)	Unit 1 Introduction to Business Analytics 1.1 Evolution, Scope, Application, Importance 1.2 Use of Business Analytics in Problem Solving and Decision Making	Practical Teaching	Evans, James R., Business Analytics, Pearson Publications, 2012	Class discussion
Nov 26- Dec 3, 2024 (Day Order 1 to 6)	Unit 2 Marketing Analytics 2.1 Segmentation – Target – Positioning of Market, Marketing Mix	Practical Teaching	Evans, James R., Business Analytics, Pearson Publications, 2012	Case study practice
Dec 4-11, 2024 (Day Order 1 to 6)	2.2.Channel Analysis and Sales Performance Analysis	Practical Teaching	Evans, James R., Business Analytics, Pearson Publications, 2012	Case study practice
Dec 12-19, 2024 (Day Order 1 to 6)	2.3 Campaign Analysis and Social Media Analysis	Practical Teaching	Evans, James R., Business Analytics, Pearson Publications, 2012	Case study practice

Dec 20, 2024 (Day Order 1)	2.4 Customer Analysis – Customer Loyalty,	Practical Teaching	Evans, James R., Business Analytics, Pearson Publications, 2012	Case study practice
Jan 3 – 7, 2025 (Day Order 3 to 6)	2.4 Customer Lifetime Value, Customer Segmentation\	Practical Teaching	Evans, James R., Business Analytics, Pearson Publications, 2012	Case study practice
Jan 8 – 17, 2024 (Day Order 1 to 6)	Unit 3 HR Analytics 3.1 Recruitment, Training	Practical Teaching	Evans, James R., Business Analytics, Pearson Publications, 2012	Case study practice
Jan 18 - 23, 2025	C.A. Test – I			
Jan 24 - 30, 2025 (Day Order 1 to 6)	3.2 Talent Management	Practical Teaching	Evans, James R., Business Analytics, Pearson Publications, 2012	Case study practice
Feb 3-8, 2025 (Day Order 1 to 6)	3.3 Compensation, Workforce Productivity and Performance	Practical Teaching	Evans, James R., Business Analytics, Pearson Publications, 2012	Case study practice
Feb 10– 18, 2025 (Day Order 1 to 4)	3.4 HR Metrics	Practical Teaching	Evans, James R., Business Analytics, Pearson Publications, 2012	Case study practice
Feb 19- 26, 2025 (Day Order 1-6)	Unit 4 Financial and Risk Analytics 4.1 Profitability Analysis - Customer Profitability, Product Profitability, Cost Analysis,	Practical Teaching	Evans, James R., Business Analytics, Pearson Publications, 2012	Case study practice

	Forecasting, Cash Flow Analysis, Value-Driver Analysis, Shareholder Value Analysis			
Feb 27- Mar 6, 2025 (Day Order 1 to 6)	4.2 Fraud Prediction & Deduction, Recovery Management, Loss Forecasting	Practical Teaching	Evans, James R., Business Analytics, Pearson Publications, 2012	Case study practice
Mar 7 – 11, 2025 (Day Order 1 to 3)	4.3 Risk Profiling, Portfolio Stress Testing	Practical Teaching	Evans, James R., Business Analytics, Pearson Publications, 2012	Case study practice
Mar 12 –17, 2025	C.A. Test – II			
Mar 18 – 20, 2025 (Day 4 to 6)	Unit 5 Technology for Analytics 5.1 Introduction to Analytical Tools – Excel, Power BI, R, Tableau, SPSS, SAS, etc.	Practical Teaching	Evans, James R., Business Analytics, Pearson Publications, 2012	Project
Mar 21 - 28, 2025 (Day Order 1 to 6)	5.2 Dashboard for Analytics	Practical Teaching	Evans, James R., Business Analytics, Pearson Publications, 2012	Project
Mar 29- April 3, 2025 (Day Order 1 to 3)	5.3 Machine Learning	Practical Teaching	Evans, James R., Business Analytics, Pearson Publications, 2012	Project
	REVISION			

Other Component:

- Project on “Data Analytics in Market or Management segment” using SPSS and

Excel on March 20, 2025 (30 marks).

- Individual assignment to create a dashboard of “customer satisfaction” using Power BI on March 10, 2025 (20 marks)