

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI

COURSE PLAN (June - November 2026)

Department : Commerce (Accounting and Finance)

Name/s of the Faculty : Dr. Kristin Marian Martin

Course Title : Financial Accounting

Course Code : 25AF/MC/FA15

Shift : II

COURSE OUTCOMES (COs)

COs	Description	CL
CO1	define the basic concepts of Financial Accounting	K1
CO2	understand the format for presenting information using various methods relevant to Financial Accounting.	K2
CO3	apply appropriate principles and concepts relevant to Financial Accounting	K3
CO4	analyse the total incomes and expenditure relating to business	K4
CO5	prepare claim statements and account statements	K5

Week	Unit No.	Content	Cognitive Level	Teaching Hours	COs	Teaching Learning Methodology	Assessment Methods
Jun 22, 2026 (Day Order 6)	Unit 1	Final Accounts of Sole Proprietary Concerns	K1-K5	1	1-5	Lecture and Problem solving	Quiz/ Home assignment

		1.1 Adjusting and Closing Entries					
Jun 23 – July 1, 2026 (Day Order 1- 6)	Unit 1	Adjustments – Loss of stock by fire, Manager’s commission on net profit before and after commission	K1-K5	4	1-5	Lecture and Problem solving	Quiz
July 2 – July 8, 2026 (Day Order 1- 6)	Unit 1	Goods sent on sale or return basis, asset disposal and exchange, distribution of samples, advance income tax.	K1-K5	5	1-5	Lecture and Problem solving	Quiz/Group Discussion
July 9 – 16, 2026 (Day Order 1- 6)	Unit 1	1.2 Preparation of Final accounts of Proprietary concerns and Manufacturing concerns	K1-K5	5	1-5	Lecture and Problem solving	Quiz/ Home assignment
July 17 – 24, 2026 (Day Order 1- 6)	Unit 2	Hire Purchase and Installment Purchase System 2.1 Hire Purchase System 2.1.1 Definition and features	K1-K5	5	1-5	Lecture and Problem solving	Quiz/ Home assignment

July 25 – 28, 2026 (Day Order 1- 3)		2.1.2 Accounting treatment for Hire purchase system, Interest calculation	K1-K5	5	1-5	Lecture and Problem solving	Quiz/ Home assignment
July 29 – Aug 3, 2026	C.A. Test - I						
Aug 4 - 6, 2026 (Day Order 4 - 6)	Unit 2	2.1.3 Default and Repossession – Partial and Complete	K1-K5	5	1-5	Lecture and Problem solving	Quiz/ Group Discussion
Aug 7 – 14, 2026 (Day Order 1- 6)	Unit 2	2.2 Installment Purchase system 2.2.1 Meaning and accounting treatment	K1-K5	5	1-5	Lecture and Problem solving	Quiz/ Group Discussion Component I - Individual Assignment Submission – Aug 12, 2026
Aug 17 - 24, 2026 (Day Order 1- 6)	Unit 3	Insurance Claims 3.1 Insurance claim for loss of stock	K1-K5	5	1-5	Lecture and Problem solving	Quiz/ Group Discussion
Aug 25 – Sep 2, 2026 (Day Order 1- 6)	Unit 3	3.2 Insurance claim for loss of profit	K1-K5	5	1-5	Lecture and Problem solving	Quiz/ Group Discussion
Sep 3 – 11, 2026 (Day Order 1- 6)	Unit 4	Branch Accounts 4.1 Meaning and objectives	K1-K5	5	1-5	Lecture and Problem solving	Component II - Case study Assignment on Sept 4, 2026
Sep 15-17, 2026 (Day Order 1 - 3)	Unit 4	4.2 Accounting in	K1-K5	5	1-5	Lecture and Problem	Quiz/ Group Discussion

		respect of Dependent Branches				solving	
Sep 18 –23, 2026	C.A. Test - II						
Sep 24 - 28, 2026 (Day 4 – 6)	Unit 4	4.3 Debtors System, Stock and Debtors System 4.4. Independent branches	K1-K5	5	1-5	Lecture and Problem solving	Quiz/ Home assignment
Sep 29 – Oct 7, 2026 (Day Order 1 - 6)	Unit 5	Departmental Accounts 5.1. Meaning and Need 5.2 Preparation of Departmental Accounts	K1-K5	5	1-5	Lecture and Problem solving	Quiz/ Home assignment
Oct 8 - 14, 2026 (Day Order 1 - 6)	Unit 5	Interdepartmental transfer, Stock Reserve	K1-K5	5	1-5	Lecture and Problem solving	Quiz/ Home assignment
Oct 15 - 21, 2026 (Day Order 1- 4)	REVISION						

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI

COURSE PLAN (June - November 2026)

Department : Commerce (Accounting and Finance)
Name/s of the Faculty : Ms. Arokia Timple Manisha J
Course Title : MANAGEMENT PRINCIPLES AND APPLICATIONS
Course Code : 25AF/MC/MP15
Shift : II

COURSE OUTCOMES (COs)

COs	Description	CL
CO1	recall the definitions, meanings, and main ideas in management.	K1
CO2	identify different organization styles and structures.	K2
CO3	examine the skills and process required for effective management	K3
CO4	analyze business situations and make decisions for success	K4
CO5	demonstrate the basic framework of key management functions used in real life	K5

Week	Unit No.	Content	Cognitive Level	Teaching Hours	COs	Teaching Learning Methodology	Assessment Methods
Jun 22, 2026 (Day Order 6)	1	UNIT -1 Overview of Management	K1-K5	1	CO1	Lecture & Presentation	Classroom Discussion
Jun 23 – July 1, 2026 (Day Order 1- 6)	1	1.2. Approaches to Management — Classical. Quantitative, Behavioral, Contemporary 1.3. Management	K1-K5	3	CO 1-4	Lecture & Presentation	Classroom Discussion
			K1-K5	3	CO 1-4	Lecture & Presentation	Classroom Discussion

		Thought — FW Taylor, Henry Fayol. Elton Mayo, Peter Drucker, Michael Porter, CK Prahalad					
July 2 – July 8, 2026 (Day Order 1- 6)	1	1.4. Trends and Challenges of Management in Global Scenario	K1-K5	3	CO1-5	Case Analysis & Group Discussions	Component I - Poster submission on Trends and Challenges of Management in the Global Scenario on 8th July, 2026 (10 marks)
	2	UNIT -2 Planning 2.1. Planning — Meaning Types and Process	K1-K4	3	CO1-3	Lecture & Presentation	
July 9 – 16, 2026 (Day Order 1- 6)	2	2.2. Business Environment Analysis - Meaning. Types & Techniques (SWOT,	K1-K5	6	CO1-5	Lecture & Presentation	Group Discussion / Quiz
July 17 – 24, 2026 (Day Order 1- 6)	2	2.3. Decision Making — Meaning, Types and Techniques - Quantitative and Qualitative	K1-K5	5	CO1-4	Lecture & Presentation	Classroom Discussion /Quiz
July 25 – 28, 2026 (Day Order 1- 3)	3	UNIT -3 Organising 3.1. Meaning and Types of Organisation	K1-K2	2	CO 1	Lecture & Presentation	Classroom Discussion /Quiz
July 29 – Aug 3, 2026	C.A. Test - I						
Aug 4 - 6, 2026 (Day Order 4 - 6)	3	3.2. Process of Organising	K1-K5	3	CO1-4	Lecture & Presentation	Classroom Discussion /Quiz
Aug 7 – 14, 2026 (Day Order 1- 6)	3	3.3. Organisation Structure and Chart	K1-K5	5	CO1-4	Lecture & Presentation	Classroom Discussion /Quiz

Aug 17 - 24, 2026 (Day Order 1- 6)	3	3.4. Span of Control, Departmentation, Delegation and Decentralization	K1-K2	5	CO1	Lecture & Presentation	Classroom Discussion /Quiz
Aug 25 – Sep 2, 2026 (Day Order 1- 6)	4	UNIT -4 Staffing and Directing 4.1. Staffing — Recruitment, Selection, Induction, Training and Development	K1-K4	5	CO1-2	Lecture & Presentation	Classroom Discussion
Sep 3 – 11, 2026 (Day Order 1- 6)	4	4.2. Motivation — Meaning and Theories (Maslow — Need Theory, Herzberg — Two Factor Theory)	K1-K5	5	CO1-5	Lecture & Presentation	Component II - Objective test from Unit 2 and Unit 3 on 11th September,2026 (30 marks)
Sep 15-17, 2026 (Day Order 1 - 3)	4	4.3. Leadership — Meaning, Styles and Theories (Trait, Likert Behavioral, Managerial Grid, Fiddler Situational)	K1-K5	2	CO1-5	Lecture & Case study Analysis	Classroom Discussion
Sep 18 –23, 2026	C.A. Test - II						
Sep 24 - 28, 2026 (Day 4 – 6)	4	4.4. Communication - Meaning, Types. Process and Barriers	K1-K5	3	CO1-5	Lecture & Presentation	Classroom Discussion
Sep 29 – Oct 7, 2026 (Day Order 1 - 6)	5	UNIT -5 Control 5.1. Meaning and Importance of Control 5.2. Process of Control Mechanism - MIS	K1-K2 K1-K5	3 3	CO1 CO1-5	Lecture & Presentation Lecture & Presentation	Component III - Group Model Exhibition on “Management Concepts & Philosophy and Initiative in Business World” on 3rd October, 2026

Oct 8 - 14, 2026 (Day Order 1 - 6)	5	5.3. Control Techniques — PERT, CPM, ROI, Budgetary Control	K1-K5	5	CO1-5	Lecture & Presentation	Classroom Discussion
Oct 15 - 21, 2026 (Day Order 1- 4)	REVISION						

.

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI

COURSE PLAN (June - November 2026)

Department : Commerce (Accounting and Finance)
Name of the Faculty : Ms. Divya S
Course Title : Business Ethics and Corporate Governance
Course Code : 25AF/ME/BG13
Shift : II

COURSE OUTCOMES (COs)

COs	Description	CL
CO1	recognise the concepts and practices of business ethics and corporate governance	K1
CO2	solve ethical issues in the business domain	K2
CO3	identify the structures in business policies and decisions	K3
CO4	examine the desirable global practices in corporate governance	K4
CO5	evaluate corporate governance programmes in business	K5

Week	Unit No.	Content	Cognitive Level	Teaching Hours	COs	Teaching Learning Methodology	Assessment Methods
Jun 22, 2026 (Day Order 6)	1	Introduction to Business Ethics 1.1 Meaning, Scope and Objectives of Business Ethics	K1 – K5	1	1-5	Lecture and Power point Presentation	Quiz

Jun 23 – July 1, 2026 (Day Order 1- 6)	1	1.1 Meaning, Scope and Objectives of Business Ethics 1.2 Business Ethics in Globalised Environment 1.3 Ethical Dilemma in Business	K1 – K5	5	1-5	Lecture and Power point Presentation	Quiz
July 2 – July 8, 2026 (Day Order 1- 6)	1 2	1.3 Ethical Dilemma in Business Business and Ethical Environment 2.1 Ethical Issues in Finance - Issues Related to Financial Services, Insider Trading and Takeovers	K1 – K5	2 2	1-5	Presentations & Role Play	Group Project
July 9 – 16, 2026 (Day Order 1- 6)	2	Business and Ethical Environment 2.1 Ethical Issues in Finance - Issues Related to Financial Services, Insider Trading and Takeovers 2.2 Ethical Issues in Marketing and Advertising	K1 – K5 K1 – K5	2 2	1-5 1-5	Lecture and Power point Presentation	Component I - Presentation on ‘Ethical Marketing and Advertising’ (20 marks) - from July 10, 2026 onwards
July 17 – 24, 2026 (Day Order 1- 6)	2	2.3 Ethical Issues in Management- Morals of Ethics for Organizational Interests, Ethical and Social Implications of Business Policies and Decisions	K1 – K5	4	1-5	Lecture and Group discussions	Class Discussion

				2			
July 25 – 28, 2026 (Day Order 1- 3)	2	2.4 Whistle Blowing and Whistle Blower’s Protection	K1 – K5	2	1-5	Lecture and Group discussions	Class Discussion
July 29 – Aug 3, 2026	C.A. Test - I						
Aug 4 - 6, 2026 (Day Order 4 - 6)	3	Corporate Governance 3.1 Meaning, Definition and Functions	K1 – K5	2	1-5	Lecture	Objective Test
Aug 7 – 14, 2026 (Day Order 1- 6)	3	3.2 Management Structure for Corporate Governance	K1 – K5	5	1-5	Lecture	Objective Test
Aug 17 - 24, 2026 (Day Order 1- 6)	3	3.3 Boards of Directors – Responsibilities and Legal Requirements	K1 – K5	5	1-5	Lecture	Objective Test
Aug 25 – Sep 2, 2026 (Day Order 1- 6)	4	Corporate Governance in Global Scenario 4.1 Corporate Governance Requirements in Global Scenario 4.2 Global Practices: Cadbury Report – Organisation for Economic Co-Operation and Development (OECD) Committee Recommendations	K1 – K5	5	1-5	Lecture and Power point Presentation	Objective Test
Sep 3 – 11, 2026 (Day Order 1- 6)	4	4.2 Global Practices: Cadbury Report – Organisation for Economic Co-Operation and	K1 – K5	5	1-5	Lecture and Power point Presentation	Component II - MCQ Test on Corporate

		Development (OECD) Committee Recommendations 4.3 Desirable Corporate Governance in India – A Code Summary of the SEBI					Governance and Corporate Governance in Global Scenario (30 Marks)– on September 10, 2026.
Sep 15-17, 2026 (Day Order 1 - 3)	4	4.4 Naresh Chandra Committee on Corporate Audit and Governance – Case Studies	K1 – K5	2	1-5	Lecture and Power point Presentation	Objective Test
Sep 18 –23, 2026	C.A. Test - II						
Sep 24 - 28, 2026 (Day 4 – 6)	5	Corporate Social Responsibility 5.1 Meaning, Importance of CSR and Legal Requirements	K1 – K5	2	1-5	Lecture and Power point Presentation	Group Discussion
Sep 29 – Oct 7, 2026 (Day Order 1 - 6)	5	5.1 Meaning, Importance of CSR and Legal Requirements 5.2 Corporate Sustainability and CSR	K1 – K5	4	1-5	Lecture and Power point Presentation	Group Discussion
Oct 8 - 14, 2026 (Day Order 1 - 6)	5	5.3 Managing Environmental Issues 5.4 Sustainability Reporting – Triple Bottom Line	K1 – K5	5	1-5	Group discussions	Group Discussion

Oct 15 - 21, 2026
(Day Order 1- 4)

REVISION

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI
COURSE PLAN (June - November 2026)

Department : Commerce (Accounting and Finance)
Name/s of the Faculty : Ms. Adline Stella Sheron D
Course Title : Financial Markets
Course Code : 25AF/ME/FI13
Shift : II

COURSE OUTCOMES (COs)

COs	Description	CL
CO1	Recall the basic concepts and fundamentals of financial markets	K1
CO2	Identify the role of financial markets in the economy	K2
CO3	Assess the critical importance of financial markets	K3
CO4	Analyse different types of financial markets and instruments	K4
CO5	Explain the importance of financial markets for financial stability	K5

Week	Unit No.	Content	Cognitive Level	Teaching Hours	COs	Teaching Learning Methodology	Assessment Methods
Jun 22, 2026 (Day Order 6)	1	Introduction to Financial System 1.1 Significance of Financial System.	K1-5	3	1-5	Lecture & Presentation	Summing up
Jun 23 – July 1,	1	1.2 Functions,	K1-5	3	1-5	Lecture & Presentation	Recap and short

2026 (Day Order 1- 6)		Organisation and Role of Indian Financial System.					Q&A
July 2 – July 8, 2026 (Day Order 1- 6)	1	1.3 Components of Indian Financial System – Financial Institutions, Financial Markets, Financial Instruments and Financial Services.	K1-5	4	1-5	Lecture & Presentation	Recap and short Q&A
July 9 – 16, 2026 (Day Order 1- 6)	2	Types and Regulators of Financial Markets 2.1 Functions and Types of Financial Markets	K1-5	4	1-5	Lecture & Presentation	Summing up and Discussion
July 17 – 24, 2026 (Day Order 1- 6)	2	2.2 Indian Money Market, Global Money Market, Bond Market, Commodity Market, Derivative Market	K1-5	3	1-5	Lecture & Presentation	Discussion
July 25 – 28, 2026 (Day Order 1- 3)	2	2.3 Primary and Secondary Markets- Functions 2.4 SEBI Provisions relating to Secondary	K1-5	3	1-5	Lecture & Presentation	Surprise Quiz

		Market					
July 29 – Aug 3, 2026	C.A. Test - I						
Aug 4 - 6, 2026 (Day Order 4 - 6)	3	Financial Institutions 3.1 Meaning and importance.	K1-5	4	1-5	Lecture & Presentation	Recap and short Q&A
Aug 7 – 14, 2026 (Day Order 1- 6)	3	3.2 Banking Institutions – Role and Functions	K1-5	4	1-5	Lecture & Presentation	Participatory Learning Methods – Presentations (10.08.2026) – 25marks
Aug 17 - 24, 2026 (Day Order 1- 6)	3	3.3 Non-Banking Institutions – Role, functions and types	K1-5	4	1-5	Lecture & Presentation	Other component presentation
Aug 25 – Sep 2, 2026 (Day Order 1- 6)	4	Financial Instruments 4.1 Significance of Financial Instruments	K1-5	4	1-5	Lecture & Presentation	Other Component- MCQ Test
Sep 3 – 11, 2026 (Day Order 1- 6)	4	4.2 Types of Financial Instruments - Money Market, Capital Market.	K1-5	4	1-5	Lecture & Presentation	Participatory Learning Methods - Create an investment portfolio as an

							Emerging Entrepreneur and justify the selection of Financial Instruments (03.09.2026)- 15 marks
Sep 15-17, 2026 (Day Order 1 - 3)	4	4.2 Types of Financial Instruments - Hybrid Instruments	K1-5	4	1-5	Lecture & Presentation	Experiential Learning Methods – Case Study Analysis – 15.09.2026– 10 marks
Sep 18 –23, 2026	C.A. Test - II						
Sep 24 - 28, 2026 (Day 4 – 6)	5	Financial Services 1 Meaning, Importance, Types of Fund based and Non-fund based Services	K1-5	2	1-5	Lecture & Presentation	Discussion
Sep 29 – Oct 7, 2026 (Day Order 1 - 6)	5	5.2 Credit Rating- Importance and Functions	K1-5	4	1-5	Lecture & Presentation	Discussion

Oct 8 - 14, 2026 (Day Order 1 - 6)	5	5.3 Recent Trends in Financial Services	K1-5	2	1-5	Lecture & Presentation	Recap & Surprise quiz
Oct 15 - 21, 2026 (Day Order 1- 4)	REVISION						

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI

COURSE PLAN (June - November 2026)

Department : Commerce (Accounting and Finance)

Name of the Faculty : Ms. Divya S

Course Title : FUNDAMENTALS OF TALLY

Course Code : 25AF/SE/TA15

Shift : II

COURSE OUTCOMES (COs)

COs	Description	CL
CO1	identify the key features and components of Tally software, including its interface and functionalities	K1
CO2	understand the key practices in Tally	K2
CO3	prepare accounts using Tally reports	K3

Week	Unit No.	Content	Cognitive Level	Teaching Hours	COs	Teaching Learning Methodology	Assessment Methods
Jun 22, 2026 (Day Order 6)	1	Introduction to Tally 1.1 Tally Interface & Navigation	K1-K3	1	1-3	Learning by doing	Quiz
Jun 23 – July 1, 2026 (Day Order 1- 6)	1	1.2 Creation, Alteration and Deletion of a Company	K1-K3	2	1-3	Learning by doing	Classroom discussion
July 2 – July 8, 2026 (Day Order 1- 6)	1	1.2 Creation, Alteration and Deletion of a Company	K1-K3	2	1-3	Learning by doing	Individual Assignment

July 9 – 16, 2026 (Day Order 1- 6)	1	1.3 Creation, Alteration and Deletion of Groups and Ledgers	K1-K3	2	1-3	Learning by doing	Individual Assignment
July 17 – 24, 2026 (Day Order 1- 6)	1	1.3 Creation, Alteration and Deletion of Groups and Ledgers	K1-K3	2	1-3	Learning by doing	Quiz
July 25 – 28, 2026 (Day Order 1- 3)	2	Accounting voucher & Inventory 2.1 Types of Accounting Vouchers in Tally	K1-K3	2	1-3	Learning by doing	Individual Assignment
July 29 – Aug 3, 2026	C.A. Test - I						
Aug 4 - 6, 2026 (Day Order 4 - 6)	2	2.1 Types of Accounting Vouchers in Tally	K1-K3	1	1-3	Learning by doing	Group Discussion
Aug 7 – 14, 2026 (Day Order 1- 6)	2	2.1 Types of Accounting Vouchers in Tally 2.2 Voucher Entry - Receipts, Payments, Contra, Journal, purchase and sales.	K1-K3	2	1-3	Learning by doing	Individual Assignment
Aug 17 - 24, 2026 (Day Order 1- 6)	2	2.2 Voucher Entry - Receipts, Payments, Contra, Journal, purchase and sales.	K1-K3	2	1-3	Learning by doing	Individual Assignment
Aug 25 – Sep 2, 2026 (Day Order 1- 6)	2	2.2 Voucher Entry - Receipts, Payments, Contra, Journal, purchase and sales. 2.3 Managing Inventory:	K1-K3	2	1-3	Learning by doing	Quiz

		Stock Groups, Stock Items, and Units of Measure					
Sep 3 – 11, 2026 (Day Order 1- 6)	2	2.3 Managing Inventory: Stock Groups, Stock Items, and Units of Measure	K1-K3	2	1-3	Learning by doing	Individual Assignment
Sep 15-17, 2026 (Day Order 1 - 3)	3	Preparation of Financial Statements 3.1 Generating Day Book, Trial Balance, Profit & Loss, and Balance Sheet	K1-K3	1	1-3	Learning by doing	Group Project
Sep 18 –23, 2026	C.A. Test - II						
Sep 24 - 28, 2026 (Day 4 – 6)	3	3.1 Generating Day Book, Trial Balance, Profit & Loss, and Balance Sheet	K1-K3	1	1-3	Learning by doing	Group Project
Sep 29 – Oct 7, 2026 (Day Order 1 - 6)	3	3.1 Generating Day Book, Trial Balance, Profit & Loss, and Balance Sheet	K1-K3	2	1-3	Learning by doing	Group Project
Oct 8 - 14, 2026 (Day Order 1 - 6)	3	3.1 Generating Day Book, Trial Balance, Profit & Loss, and Balance Sheet 3.2 Exporting tally data.	K1-K3	2	1-3	Learning by doing	Component - Group project and report submission on Preparation of Financial Statements using Tally– 50 Marks
Oct 15 - 21, 2026 (Day Order 1- 4)	REVISION						

