

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI

COURSE PLAN (June - November 2026)

Department : Commerce (Accounting and Finance)
Name/s of the Faculty : Dr. R. Pavithra
Course Title : Tools for Managerial Decision Making
Course Code : 25AF/MC/TD35
Shift : II

COURSE OUTCOMES (COs)

COs	Description	CL
CO1	outline fundamental concepts of Management Accounting as a decision-making tool in business	K1
CO2	interpret the financial information for management planning and coordination	K2
CO3	measure the actuals and compare with management standards for decision making	K3
CO4	analyze and compare financial data for rational decision-making and control	K4
CO5	evaluate the effectiveness of managerial control techniques	K5

Week	Unit No.	Content	Cognitive Level	Teaching Hours	COs	Teaching Learning Methodology	Assessment Methods
Jun 15 – 22, 2026 (Day Order 1- 6)	1	Management Accounting – A Decision Making Tool 1.1 Definition, Need,	K1-K2	5	1-2	Presentation/Learning by doing	Class discussion

		Difference between Management Accounting and Financial accounting 1.2 Cash Flow Analysis 1.2.1 Meaning and Importance of Cash Flow					
Jun 23 – July 1, 2026 (Day Order 1- 6)	1	1.2.2 Preparation of Cash Flow Statement as per AS3	K1-K5	5	1-5	Presentation/Learning by doing	Home Assignment
July 2 – July 8, 2026 (Day Order 1- 6)	2	Financial Statement Analysis 2.1 Meaning of Financial Statements, Common size statements, Comparative Statements, Trend Analysis	K1-K5	3	1-5	Learning by doing	Home Assignment
July 9 – 16, 2026 (Day Order 1- 6)	2	2.2 Ratio Analysis - Significance and Limitations of Ratio Analysis, Computation and Interpretation of Ratios - Liquidity	K1-K5	3	1-5	Learning by doing	Class Discussion
July 17 – 24, 2026 (Day Order 1- 6)	2	Profitability ratios	K1-K5	3	1-5	Learning by doing/Group Discussion	Home Assignment
July 25 – 28, 2026 (Day Order 1- 3)	2	Solvency and Leverage Ratios – Intrafirm and Interfirm	K1-K5	2	1-5	Learning by doing	Component – Assignment on Computation of ratios of a

							company – 20 marks
July 29 – Aug 3, 2026	C.A. Test - I						
Aug 4 - 6, 2026 (Day Order 4 - 6)	3	Unit 3: Marginal Costing and its Applications 3.1 Definition, Meaning and Features of Marginal Costing 3.2 Cost Volume Profit Analysis – Contribution, Profit-Volume Ratio, Margin of Safety, Break-Even Point	K1-K2	3	1-2	Learning by doing/Case studies	Quiz/Home Assignment
Aug 7 – 14, 2026 (Day Order 1- 6)	3	3.3 Applications of Marginal Costing – Key Factor, Make or Buy, Plant Merger Decision, Product Mix or Sales Mix Decision	K1-K5	5	1-5	Learning by doing/Case studies	Quiz/Home Assignment
Aug 17 - 24, 2026 (Day Order 1- 6)	3	Export Decision, Selling below Cost Decision, Product Elimination Decision	K1-K5	5	1-5	Learning by doing/Case studies	Quiz/Home Assignment
Aug 25 – Sep 2, 2026 (Day Order 1- 6)	4	Unit 4: Standard Costing and Variance Analysis 4.1 Meaning -Standard Cost and Standard Costing, Importance of Standard Costing	K1-K2	2	1-2	Learning by doing	Component II - Objective test on Unit 3 – 30 marks – August 25, 2026

Sep 3 – 11, 2026 (Day Order 1- 6)	4	4.2 Variance Analysis - Material, Labour variances	K1-K5	5	1-5	Learning by doing	Quiz/Home Assignment
Sep 15-17, 2026 (Day Order 1 - 3)	4	Overhead and Sales Variances	K1-K5	5	1-5	Learning by doing	Quiz/Home Assignment
Sep 18 –23, 2026	C.A. Test - II						
Sep 24 - 28, 2026 (Day 4 – 6)	5	Budgets and Budgetary Control 5.1 Meaning of Budget, Objectives of Budgetary Control 5.2 Classification of Budgets - Sales Budget,	K1-K5	4	1-5	Presentation/Learnin g by doing	Home Assignment
Sep 29 – Oct 7, 2026 (Day Order 1 - 6)	5	5.2 Production Budget, Materials Budget, Flexible Budget, Fixed Budget	K1-K5	3	1-5	Learning by doing	Home Assignment
Oct 8 - 14, 2026 (Day Order 1 - 6)	5	5.2 Cash Budget	K1-K5	3	1-5	Learning by doing	Class Discussion
Oct 15 - 21, 2026 (Day Order 1- 4)	REVISION						

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COURSE PLAN (June - November 2026)

Department : Commerce (Accounting and Finance)

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

Course Title : Business Law

Course Code : 25AF/MC/BL35

Shift : II

COURSE OUTCOMES (COs)

COs	Description	CL
CO1	remember the provisions relating to contracts	K1
CO2	identify the legal aspects and operations of business	K2
CO3	apply principles relating to various contracts	K3
CO4	analyze cases involved in business operations	K4
CO5	evaluate legal obligations by applying the provisions in real life situations	K5

Week	Unit No.	Content	Cognitive Level	Teaching Hours	COs	Teaching Learning Methodology	Assessment Methods
Jun 15 – 22, 2026 (Day Order 1- 6)	1	Contract Act 1872					
		1.1 Meaning and Types of Contract	K1-K5	3	1-5	Lecture and Presentation	Quiz/ Class Discussion
		1.2 Essentials of a Valid Contract	K1-K5	2	1-5		

Jun 23 – July 1, 2026 (Day Order 1- 6)	1	1.2 Essentials of a Valid Contract- Offer and Acceptance, Consideration, Capacity of Parties, Free Consent, Legality of Object.	K1-K5	6	1-5	Lecture and Presentation	Quiz/ Class Discussion
July 2 – July 8, 2026 (Day Order 1- 6)	1	1.3 Performance of Contract	K1-K4	3	1-5	Lecture and Presentation	Quiz/ Class Discussion
		1.4 Discharge of Contract, Remedies for Breach of Contract	K1-K6	3	1-5		
July 9 – 16, 2026 (Day Order 1- 6)	2	Special Contracts	K1-K5	2	1-5	Lecture and Presentation	Quiz/ Class Discussion
		2.1 Contract of Indemnity and Guarantee	K1-K5	2	1-5		
		2.1.1 Difference between Indemnity and Guarantee	K1-K5	2	1-5		
July 17 – 24, 2026 (Day Order 1- 6)	2	2.1.2 Rights, Liabilities and Discharge of Surety	K1-K5	2	1-5	Group discussions	Quiz/ Case study
		2.2 Contract of Bailment and Pledge	K1-K5	2	1-5		
July 25 – 28, 2026 (Day Order 1- 3)	2	2.2.1 Rights and Duties of Bailor and Bailee, Pledger and Pledge.	K1-K5	2	1-5	Role play	Quiz/ Class Discussion
July 29 – Aug 3, 2026	C.A. Test - I						
Aug 4 - 6, 2026 (Day Order 4 - 6)	3	Sale of Goods Act 1930 3.1 Essentials of a Contract of Sale 3.2 Conditions and Warranties	K1-K5	3	1-5	Lecture and Presentation	Case study

Aug 7 – 14, 2026 (Day Order 1- 6)	3	3.3 Transfer of Ownership and Delivery of Good	K1-K5	3	1-5	Lecture and Presentation	Class Discussion
Aug 17 - 24, 2026 (Day Order 1- 6)	3	3.4 Performance of Contract of Sale. 3.5 Rights of an Unpaid Seller	K1-K5 K1-K5	3 3	1-5 1-5	Lecture and Presentation	Component I Objective test in Unit 1 & Unit 2 on 18 th August,2026 (30 marks)
Aug 25 – Sep 2, 2026 (Day Order 1- 6)	4	Limited Liability Partnership Act, 2008 (LLP) 4.1 Salient Features of LLP, Difference Between LLP, Partnership and Company 4.2 Partners and Designated Partners – Relations	K1-K5 K1-K5	3 3	1-5 1-5	Group discussions Lecture and Presentation	Component II – Case Analysis on “Business performance profile of an LLP/Partnership firm/company” – September 2, 2026 – (10 marks)
Sep 3 – 11, 2026 (Day Order 1- 6)	4	4.3 Incorporation - Incorporation by Registration, Registered Office of LLP and Change of Name, Extent and Limitation of Liability of LLP and Partners	K1-K5	3	1-5	Lecture and Presentation	Case Analysis

Sep 15-17, 2026 (Day Order 1 - 3)	4	4.4 Conversion to LLP, Winding Up and Dissolution	K1-K5	3	1-5	Lecture and Presentation	Case Analysis
Sep 18 –23, 2026	C.A. Test - II						
Sep 24 - 28, 2026 (Day 4 – 6)	5	Law Relating to Intellectual Property 5.1 Provisions Relating to Patents, Trademarks and Copyrights	K1-K6	3	1-5	Project	Component III Individuals poster submission on topic “Intellectual Property” – 24 th September 2026 (10 marks)
Sep 29 – Oct 7, 2026 (Day Order 1 - 6)	5	5.2 Overview of Laws Relating to other Intellectual Property Rights	K1-K6	4	1-5	Lecture and Presentation	Group activity
Oct 8 - 14, 2026 (Day Order 1 - 6)	5	5.3 Enforcement of Intellectual Property Rights	K4-K6	5	3-5	Case studies	Class 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 : Dr. Kristin Marian Martin

Course Title : ESSENTIALS OF EXCEL

Course Code : 25AF/SE/EM32

Shift : II

COURSE OUTCOMES (COs)

COs	Description	CL
CO1	identify the fundamental components of Excel	K1
CO2	understand essential formulas and functions to manage and organize data effectively	K2
CO3	Apply large datasets for meaningful insights	K3

Week	Unit No.	Content	Cognitive Level	Teaching Hours	COs	Teaching Learning Methodology	Assessment Methods
Jun 15 – 22, 2026 (Day Order 1- 6)	1	Introduction in Microsoft Excel 1.1 Introduction to Excel	K1-K3	1	1-3	Learning by doing	Quiz
Jun 23 – July 1, 2026 (Day Order 1- 6)	1	1.2 Formatting worksheets	K1-K3	2	1-3	Learning by doing	Classroom discussion

July 2 – July 8, 2026 (Day Order 1- 6)	1	1.2 Formatting worksheets	K1-K3	2	1-3	Learning by doing	Individual Assignment
July 9 – 16, 2026 (Day Order 1- 6)	1	1.3 mathematical Text, Logical, Lookup and References.	K1-K3	2	1-3	Learning by doing	Individual Assignment
July 17 – 24, 2026 (Day Order 1- 6)	1	1.4 Named Ranges in MS Excel	K1-K3	2	1-3	Learning by doing	Quiz
July 25 – 28, 2026 (Day Order 1- 3)	2	Data Management and Analysis 2.1 Sorting and Filtering Data	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 Sorting and Filtering Data	K1-K3	1	1-3	Learning by doing	Group Discussion
Aug 7 – 14, 2026 (Day Order 1- 6)	2	2.2 Conditional Formatting for Data visualization	K1-K3	2	1-3	Learning by doing	Individual Assignment
Aug 17 - 24, 2026 (Day Order 1- 6)	2	2.2 Conditional Formatting for Data visualization	K1-K3	2	1-3	Learning by doing	Individual Assignment
Aug 25 – Sep 2, 2026 (Day Order 1- 6)	2	2.3 Presentation of Data in MS Excel using Graph	K1-K3	2	1-3	Learning by doing	Quiz
Sep 3 – 11, 2026 (Day Order 1- 6)	2	2.3 Presentation of Data in MS Excel using Graph	K1-K3	2	1-3	Learning by doing	Individual Assignment
Sep 15-17, 2026 (Day Order 1 - 3)	3	Techniques of Financial Statement Analysis 3.1 Comparative Statements	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	3.2 Common Size Statements	K1-K3	1	1-3	Learning by doing	Component
Sep 29 – Oct 7, 2026 (Day Order 1 - 6)	3	3.3 Trend Percentages	K1-K3	2	1-3	Learning by doing	Component
Oct 8 - 14, 2026 (Day Order 1 - 6)	3	3.4 Cash Flow Analysis	K1-K3	2	1-3	Learning by doing	Component - Group project and report submission on Preparation of Financial Statements using Excel– 50 Marks
Oct 15 - 21, 2026 (Day Order 1- 4)	REVISION						