

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI

COURSE PLAN (June - November 2026)

Department : Commerce (Honours)

Name of the Faculty : Ms. Nisha S

Course Title : Strategic Management

Course Code : 25BH/MC/SM35

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
CO4	Evaluate the effectiveness of a company's strategy and recommend changes to an existing strategy	K4
CO5	Design a comprehensive strategic plan incorporating all the elements of Strategic Management process	K5, K6

Week	Unit No.	Content	Cognitive Level	Teaching Hours	COs	Teaching Learning Methodology	Assessment Methods
Jun 15 – 22, 2026 (Day Order 1- 6)	1	Leadership and Management 1.1 Management - Nature of Management - Theories of Management - Fayol, Taylor, Mintzberg, Drucker 1.2 Leadership - Approaches to Leadership - Theories of Leadership - Adair, Fiedler and Bennis, Ashridge, and Blake and Mouton	K1-K6	5	CO1-5	Lecture	Class Discussion
Jun 23 – July 1, 2026 (Day Order 1- 6)	1	1.3 Manager's Role in Team Building and Personal Development - Belbin's Team Roles theory and Tuckman's Theory of Team Development	K1-K6	5	CO1-5	Lecture & Group Discussions	Class Discussion
July 2 – July 8, 2026 (Day Order 1- 6)	1	1.4 Motivation and Theories of Motivation: Maslow, Herzberg, and McGregor 1.5 Learning, Training, and Development Process – Honey and Mumford, Kolb	K1-K6	5	CO1-5	Lecture & Presentation	Class Discussion and Case Study

July 9 – 16, 2026 (Day Order 1- 6)	3	Risk Management 3.1 Relationship between Organisational Strategy and Risk Management Strategy	K1-K6	5	CO1-5	Lecture & Case Studies	Class Discussion
July 17 – 24, 2026 (Day Order 1- 6)	3	3.2 Role of a Risk Manager 3.3 Embedding Risk Management - TARA Model	K1-K6	5	CO1-5	Lecture & Project Design	Class Discussion
July 25 – 28, 2026 (Day Order 1- 3)	2	Performance Appraisal and Communication in Business 2.1 Performance Appraisal - Purpose and Process	K1-K6	2	CO1-5	Lecture & Case Studies	Class Discussion and Case Study
July 29 – Aug 3, 2026	C.A. Test - I						
Aug 4 - 6, 2026 (Day Order 4 - 6)	2	2.2 Time Management – Importance, Impact of Individual or Team Ineffectiveness on Organisational Performance	K1-K6	2	CO1-5	Lecture & Group Discussions	Class Discussion

Aug 7 – 14, 2026 (Day Order 1- 6)	2	2.3 Competence Framework for Professional Development 2.4 Impact of Conflicts on Personal and Organisational Performance	K1-K6	5	CO1-5	Lecture	Class Discussion
Aug 17 - 24, 2026 (Day Order 1- 6)	4	2.5 Methods of Communication - Attributes of Good Quality Information	K1-K6	5	CO1-5	Lecture	Presentation - August 20, 2026 (25 marks)
Aug 25 – Sep 2, 2026 (Day Order 1- 6)	4	Enabling Success and Managing Change 4.1 Strategic Goals - Critical Success Factors (CSF)	K1-K6	5	CO1-5	Lecture	Class Discussion
Sep 3 – 11, 2026 (Day Order 1- 6)	4	4.2 Preparation of Consolidated Financial Statements for a Simple Group	K1-K6	5	CO1-5	Lecture & Group Discussions	Class Discussion
Sep 15-17, 2026 (Day Order 1 - 3)	4	4.3 Types of Strategic Change and Implications	K1-K6	2	CO1-5	Lecture	Class Discussion
Sep 18 –23, 2026	C.A. Test - II						

Sep 24 - 28, 2026 (Day 4 – 6)	5	Professional Ethics 5.1 Business Ethics - Definition, Importance - Principles of Ethical Behaviour – Organisational Values	K1-K6	5	CO1-5	Lecture	Assignment - September 3, 2026 (25 marks)
Sep 29 – Oct 7, 2026 (Day Order 1 - 6)	5	5.2 International and Organisational Codes of Ethics and Codes of Conduct - IFAC (IESBA), ACCA	K1-K6	5	CO1-5	Lecture & Group Discussions	Class Discussions
Oct 8 - 14, 2026 (Day Order 1 - 6)	5	5.3 Corporate Codes of Ethics - Ethical Conflicts	K1-K6	5	CO1-5	Lecture & Group Discussions	Class Discussions
Oct 15 - 21, 2026 (Day Order 1- 4)	REVISION						

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI

COURSE PLAN (June - November 2026)

Department : Commerce (Honours)

Name of the Faculty : Dr. C. Deepasri

Course Title : Financial Reporting

Course Code : 25BH/MC/FR35

Shift : II

COURSE OUTCOMES (COs)

COs	Description	CL
CO1	Understand the fundamental concepts of financial assets, liabilities, and financial instruments	K1,K2
CO2	Acquire knowledge on IFRS principles in taxation and foreign currency transactions	K3
CO3	Analyse various aspects of financial reporting and accounting estimates	K4
CO4	To prepare single-entity and consolidated financial statements in accordance with IFRS guidelines	K5
CO5	To interpret and evaluate financial statements using accounting ratios and performance measures for different types of entities	K6

Week	Unit No.	Content	Cognitive Level	Teaching Hours	COs	Teaching Learning Methodology	Assessment Methods
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Jun 15 – 22, 2026 (Day Order 1- 6)	1	Measurement and Recognition of Financial Instruments and Leases 1.1 Financial instruments- Recognition, Derecognition, Classification, Measurement, Derivatives, Hedge Accounting, Credit risk, Credit Impairment	K1-K6	5	CO1-5	Lecture and Problem Solving	Quiz
Jun 23 – July 1, 2026 (Day Order 1- 6)	1	1.2 Leases - Recognition, Derecognition, Classification, Measurement, Sale and Leaseback	K1-K6	5	CO1-5	Lecture and Problem Solving	Discussion
July 2 – July 8, 2026 (Day Order 1- 6)	2	Taxation and Foreign Currency Transactions 2.1 Accounting for Current Taxation in accordance With relevant IFRS	K1-K6	5	CO1-5	Lecture and Problem Solving	Quiz
July 9 – 16, 2026 (Day Order 1- 6)	2	2.2 Deferred Tax – Computation and Recording	K1-K6	5	CO1-5	Lecture and Problem Solving	Class Discussion
July 17 – 24, 2026 (Day Order 1- 6)	2	2.3 Accounting for the Translation of Foreign Currency Transactions	K1-K6	5	CO1-5	Lecture and Problem Solving	Quiz

July 25 – 28, 2026 (Day Order 1- 3)	3	Elements of Financial Reporting 3.1 Accounting for Non-Current Assets	K1-K6	2	CO1-5	Lecture and Problem Solving	Home Assignment
July 29 – Aug 3, 2026	C.A. Test - I						
Aug 4 - 6, 2026 (Day Order 4 - 6)	3	3.2 Changes in Accounting Policies and Estimates, Correction of Prior Period Errors 3.3 Earnings per share (EPS)	K1-K6	2	CO1-5	Lecture and Problem Solving	Problem Solving
Aug 7 – 14, 2026 (Day Order 1- 6)	3	3.4 Provisions, Contingencies and Events after the Reporting Period 3.5 Capital Structure and Finance Cost	K1-K6	5	CO1-5	Lecture and Problem Solving	Assignment on ‘Changes in Accounting Policies & Estimates’ – 25 marks – Aug 14, 2026

Aug 17 - 24, 2026 (Day Order 1- 6)	4	Preparation of Financial Statements 4.1 Preparation of Single Entity Financial Statements	K1-K6	5	CO1-5	Lecture and Problem Solving	Class Discussion
Aug 25 – Sep 2, 2026 (Day Order 1- 6)	4	4.1 Preparation of Single Entity Financial Statements	K1-K6	5	CO1-5	Lecture and Problem Solving	Problem Solving
Sep 3 – 11, 2026 (Day Order 1- 6)	4	4.2 Preparation of Consolidated Financial Statements for a Simple Group	K1-K6	5	CO1-5	Lecture and Problem Solving	Problem Solving
Sep 15-17, 2026 (Day Order 1 - 3)	4	4.2 Preparation of Consolidated Financial Statements for a Simple Group	K1-K6	2	CO1-5	Lecture and Problem Solving	Problem Solving
Sep 18 –23, 2026	C.A. Test - II						
Sep 24 - 28, 2026 (Day 4 – 6)	5	Analysis and Interpretation of Financial Statements 5.1 Calculation and Interpretation of Accounting Ratios	K1-K6	5	CO1-5	Lecture and Problem Solving	Class Discussions

Sep 29 – Oct 7, 2026 (Day Order 1 - 6)	5	5.1 Calculation and Interpretation of Accounting Ratios	K1-K6	5	CO1-5	Lecture and Problem Solving	Case Study Analysis on 'Accounting Ratios' – 25 marks – October 7, 2026
Oct 8 - 14, 2026 (Day Order 1 - 6)	5	5.2 Not-for-Profit and Public Sector Entities 5.3 Limitations of Financial Statements	K1-K6	5	CO1-5	Lecture & Group Discussions	Class Discussions
Oct 15 - 21, 2026 (Day Order 1- 4)	REVISION						

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI

COURSE PLAN (June - November 2026)

Department : B.Com Honours
Name/s of the Faculty : Ms. R P Suvethashri
Course Title : Computer Application in Business - Practical
Course Code : 25BH/ME/P133
Shift : II

COURSE OUTCOMES (COs)

COs	Description						CL
CO1	Demonstrate understanding of the modern technologies used in business						K1, K2
CO2	Use software to perform statistical analysis						K3
CO3	Compute the value of a project using computer software						K4
CO4	Prepare plans and budgets using software						K5
CO5	Generate financial statements using software						K6
Week	Unit No.	Content	Cognitive Level	Teaching Hours	COs	Teaching Learning Methodology	Assessment Methods

Jun 15 – 22, 2026 (Day Order 1- 6)	1	Accounting Package - Tally 1.1 Introduction to Tally 1.2 Creation, Alteration and Deletion of a Company	K1-K6	5	1-5	Lecture and Demonstration	Quiz
Jun 23 – July 1, 2026 (Day Order 1- 6)	1	1.3 Creation, Alteration and Deletion of Groups and Ledgers	K1-K6	4	1-5	Lecture and Demonstration	Quiz
July 2 – July 8, 2026 (Day Order 1- 6)	1	1.4 Accounting Vouchers – Types, Voucher Entry 1.5 Preparation of Financial Statements – Day Book, Trial Balance, Profit and Loss Account and Balance Sheet - Moving Data to Excel from Tally	K1-K6	6	1-5	Lecture and Demonstration	Practical Test (July 8, 2026)
July 9 – 16, 2026 (Day Order 1- 6)	2	Analysis using MS Excel 2.1 Introduction to Excel 2.2 Formatting Worksheets	K1-K6	6	1-5	Lecture and Demonstration	Short Answer
July 17 – 24, 2026 (Day Order 1- 6)	2	2.3 Mathematical and Statistical Operations, Text, Logical, Lookup and References using Excel Functions	K1-K6	6	1-5	Lecture and Demonstration	Worksheets
July 25 – 28, 2026 (Day Order 1- 3)	2	2.4 Presentation of Data in MS Excel using Graph, Tables and PIVOT table 2.5 Named Ranges in MS Excel	K1-K6	2	1-5	Lecture and Demonstration	Short Test - 25 marks (July 28, 2026)

July 29 – Aug 3, 2026	C.A. Test – I						
Aug 4 - 6, 2026 (Day Order 4 - 6)	3	Business Evaluation & Control Techniques using Excel 3.1 Evaluation Techniques – Payback Period, NPV and IRR methods	K1-K6	4	1-5	Lecture and Demonstration	Group Discussion
Aug 7 – 14, 2026 (Day Order 1- 6)	3	3.2 Preparation of Master Budgets 3.3 Time Value of Money - Future and Present Value of Money and Annuity	K1-K6	6	1-5	Lecture and Demonstration	Case Analysis
Aug 17 - 24, 2026 (Day Order 1- 6)	4	Financial Statement Analysis using Excel 4.1. Techniques of Financial Statement Analysis 4.1.1 Comparative Statements	K1-K6	4	1-5	Lecture and Demonstration	Group Discussion
Aug 25 – Sep 2, 2026 (Day Order 1- 6)	4	4.1.2. Common Size Statements	K1-K6	3	1-5	Lecture and Demonstration	Worksheets
Sep 3 – 11, 2026 (Day Order 1- 6)	44	4.1.3. Trend Percentages	K1-K6	4	1-5	Lecture and Demonstration	Worksheets

Sep 15-17, 2026 (Day Order 1 - 3)	4	4.2 Cash Flow Analysis	K1-K6	2	1-5	Lecture and Demonstration	Mini Report - 25 marks (Sep 17, 2026)
Sep 18 –23, 2026	C.A. Test – II						
Sep 24 - 28, 2026 (Day 4 – 6)	5	Application of MS Excel and SPSS in Statistics 5.1. Univariate analysis 5.2. Correlation Analysis – Correlation Coefficient	K1-K6	4	1-5	Lecture and Demonstration	MCQ
Sep 29 – Oct 7, 2026 (Day Order 1 - 6)	5	5.3. Regression Analysis – Regression Equations 5.4. Testing of Hypothesis for Small Sample	K1-K6	5	1-5	Lecture and Demonstration	Worksheets
Oct 8 - 14, 2026 (Day Order 1 - 6)	5	5.5. Application of Chi-Square Test – Test of goodness fit and Test of Independence 5.6. Analysis of Variance	K1-K6	4	1-5	Lecture and Demonstration	Case Analysis
Oct 15 - 21, 2026 (Day Order 1- 4)	REVISION						

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

Department : COMMERCE (HONOURS)
Name/s of the Faculty : DR. AMRITHA JESSICA SAMSON
Course Title : CORPORATE COMMUNICATION
Course Code : 25BH/SE/CC32
Shift : II

COURSE OUTCOMES (COs)

COs	Description	CL
CO1	Define theories and concepts of corporate communication	K1, K2
CO2	Use different models of communication	K3
CO3	Compare different global communication strategies	K4

Week	Unit No.	Content	Cognitive Level	Teaching Hours	COs	Teaching Learning Methodology	Assessment Methods
Jun 22, 2026 (Day Order 6)	1	Introduction 1.1 Conceptualising communication	K1-K4	2	1-3	Lecture & Group Discussion	Quiz
Jun 23 – July 1, 2026 (Day Order 1- 6)	1	1.2 Importance of corporate communication in business.	K1-K4	2	1-3	Lecture & Roleplay	Case Study

July 2 – July 8, 2026 (Day Order 1- 6)	1	1.3 Models of communication - Classical, Intermediary	K1-K4	2	1-3	Lecture & Presentation	Short Test - 25 marks (7/08/26)
July 9 – 16, 2026 (Day Order 1- 6)	1	1.3 Interactive and Transactional models	K1-K4	2	1-3	Lecture & Presentation	Short Test - 25 marks (7/08/26)
July 17 – 24, 2026 (Day Order 1- 6)	1	1.4 Theories and Ideologies of mass communication	K1-K4	2	1-3	Lecture & Presentation	Short Test - 25 marks (7/08/26)
July 25 – 28, 2026 (Day Order 1- 3)	2	Internal Communication 2.1 Importance of Communication	K1-K4	1	1-3	Lecture & Group Discussion	Case Study
July 29 – Aug 3, 2026	C.A. Test - I						
Aug 4 - 6, 2026 (Day Order 4 - 6)	2	2.2 Methods of Internal Communication	K1-K4	1	1-3	Lecture & Presentation	Quiz
Aug 7 – 14, 2026 (Day Order 1- 6)	2	2.2 Methods of Internal Communication	K1-K4	2	1-3	Lecture & Presentation	Quiz
Aug 17 - 24, 2026 (Day Order 1- 6)	2	2.3 Elements of Effective Communication	K1-K4	2	1-3	Lecture & Group Discussion	Short Test
Aug 25 – Sep 2, 2026 (Day Order 1- 6)	2	2.3 Process of Effective Communication	K1-K4	2	1-3	Lecture	Short Test
Sep 3 – 11, 2026 (Day Order 1- 6)	3	Cross-Cultural and Global Communication	K1-K4	1	1-3	Lecture & Presentation	Case Study

Sep 15-17, 2026 (Day Order 1 - 3)	3	3.1 Communication across diverse teams	K1-K4	1	1-3	Lecture & Presentation	Case Study
Sep 18 –23, 2026	C.A. Test - II						
Sep 24 - 28, 2026 (Day 4 – 6)	3	3.2 Language and cultural barriers in corporate settings	K1-K4	2	1-3	Lecture & Presentation	Presentations - 25 marks (28/09/2026)
Sep 29 – Oct 7, 2026 (Day Order 1 - 6)	3	3.2 Language and cultural barriers in corporate settings	K1-K4	2	1-3	Lecture & Roleplay	Presentations - 25 marks (28/09/2026)
Oct 8 - 14, 2026 (Day Order 1 - 6)	3	3.3 Strategies for effective global messaging	K1-K4	2	1-3	Group Discussion	Presentations - 25 marks (28/09/2026)
Oct 15 - 21, 2026 (Day Order 1- 4)	REVISION						

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI

COURSE PLAN (June - November 2026)

Department : B.Com Honours

Name/s of the Faculty : Ms. Nisha S

Course Title : Climate Finance

Course Code : 25BH/GE/CF22

Shift : II

COURSE OUTCOMES (COs)

COs	Description	
CO1	Analyze Sustainable Investment Strategies	K1
CO2	Assess Climate Finance Tools	K2
CO3	Develop Financial Policies for Sustainability	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 1.1 Sustainable Development – Global and National Challenges, Climate Crisis, Historical Perspective	K1-K3	2	1-3	Lecture and Group Discussion	Quiz

Jun 23 – July 1, 2026 (Day Order 1- 6)	1	1.2 Financing the SDGs and Climate Action – Solutions, Financing Need, Current Flows	K1-K3	2	1-3	Lecture and Group Discussion	Quiz
July 2 – July 8, 2026 (Day Order 1- 6)	1	1.2 Financing the SDGs and Climate Action – Solutions, Financing Need, Current Flows	K1-K3	2	1-3	Lecture and Debate	Assignment - 25 marks (July 16, 2026)
July 9 – 16, 2026 (Day Order 1- 6)	2	Key Concepts 2.1 SDG 2030 – Pillars and Indicators, SDG Index, ESG	K1-K3	2	1-3	Lecture and Group Discussion	Short Answer
July 17 – 24, 2026 (Day Order 1- 6)	2	Key Concepts 2.1 SDG 2030 – Pillars and Indicators, SDG Index, ESG	K1-K3	2	1-3	Class Discussion	Worksheets
July 25 – 28, 2026 (Day Order 1- 3)	2	2.2 Environment & climate, Carbon Footprint, GHG Emissions, Carbon Neutrality, Net Zero, SBTs, NDCs, National/State/Local Climate Action Plans, Water and Waste Management, Soil Conservation, Biodiversity	K1-K3	2	1-3	Case Studies	Presentation - 25 Marks (August 24, 2026)

July 29 – Aug 3, 2026	C.A. Test I						
Aug 4 - 6, 2026 (Day Order 4 - 6)	2	2.2 Environment & climate, Carbon Footprint, GHG Emissions, Carbon Neutrality, Net Zero, SBTs, NDCs, National/State/Local Climate Action Plans, Water and Waste Management, Soil Conservation, Biodiversity	K1-K3	2	1-3	Case Studies	Group Discussion
Aug 7 – 14, 2026 (Day Order 1- 6)	3	SDG and green finance 3.1 Introduction to types of Financing - Budget Support, Grant, Carbon Tax, Concessional Finance, Market-based Finance, Private Investment	K1-K3	2	1-3	Lecture and Presentation	Case Analysis
Aug 17 - 24, 2026 (Day Order 1- 6)	3	SDG and green finance 3.1 Introduction to types of Financing - Budget Support, Grant, Carbon Tax, Concessional Finance, Market-based Finance, Private Investment	K1-K3	2	1-3	Lecture and Presentations	Group Discussion

Aug 25 – Sep 2, 2026 (Day Order 1- 6)	3	SDG and green finance 3.1 Introduction to types of Financing - Budget Support, Grant, Carbon Tax, Concessional Finance, Market-based Finance, Private Investment	K1-K3	2	1-3	Lecture and Group Discussion	Worksheets
Sep 3 – 11, 2026 (Day Order 1- 6)	3	3.2 Development Assistance & Green Bonds	K1-K3	2	1-3	Lecture and Presentation	Worksheets
Sep 15-17, 2026 (Day Order 1 - 3)	3	3.2 Development Assistance & Green Bonds	K1-K3	2	1-3	Lecture	Mini Report (Sep 26, 2026)
Sep 18 –23, 2026	C.A. Test – II						
Sep 24 - 28, 2026 (Day 4 – 6)	3	3.3 Green Funds and Philanthropic Capital, Private Investment, blended Finance	K1-K3	2	1-3	Lecture and Demonstration	MCQ
Sep 29 – Oct 7, 2026 (Day Order 1 - 6)	3	3.3 Green Funds and Philanthropic Capital, Private Investment, blended Finance	K1-K3	2	1-3	Lecture and Demonstration	Worksheets
Oct 8 - 14, 2026 (Day Order 1 - 6)	3	3.3 Green Funds and Philanthropic Capital, Private Investment, blended Finance	K1-K3	2	1-3	Lecture and Demonstration	Case Analysis

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

REVISION