



<b>Week</b>	<b>Unit No.</b>	<b>Content</b>	<b>Cognitive Level</b>	<b>Teaching Hours</b>	<b>COs</b>	<b>Teaching Learning Methodology</b>	<b>Assessment Methods</b>
Jun 15 – 22, 2026 (Day Order 1- 6)	1	<b>Conceptual Framework for Preparation of Financial Statements</b> 1.1 Introduction to Accounting Standards, Indian Accounting Standards and International Accounting Standards 1.2 Accounting Standards in India – Objectives, Scope & Application 1.3 Preparation of Final Accounts of Sole Proprietor	K1-K5	5	CO 1-5	Lecture and Problem solving	Objective Test
Jun 23 – July 1, 2026 (Day Order 1- 6)	1	1.3.1 Closing Entries and Adjustment Entries	K1-K5	4	CO 1-5	Lecture and Problem solving	Objective Test
July 2 – July 8, 2026 (Day Order 1- 6)	1	1.3.2 Adjustments - Loss of Stock by Accident or Fire, Manager's Commission on Net Profit before and after	K1-K5	6	CO 1-5	Lecture and Problem solving	Objective Test

		ommission, Works Manager and General Manager Commission, Writing off of Deferred Revenue Expenditure, Goods sent on Sale or Return Basis, Distribution of Samples					
July 9 – 16, 2026 (Day Order 1- 6)	2	<b>Insurance Claim for Loss of Stock and for Loss of Profit</b> 2.1 Insurance Claim for Loss of Stock 2.1.1 Concept of Under- Insurance and Average Clause	K1-K5	3	CO 1-5	Lecture and Problem solving	Objective Test
July 17 – 24, 2026 (Day Order 1- 6)	2	2.1.2 Computation of claim-with Price Change, Consideration of Unusual Selling Line and Price Reduction 2.2 Insurance Claim for Loss of Profit	K1-K5	3	CO 1-5	Lecture and Problem solving	Objective Test
July 25 – 28, 2026 (Day Order 1- 3)	2	2.2.1 Concept – Insured and Uninsured Standing, Gross Profit Rate, Short	K1-K5	4	CO 1-5	Lecture and Problem solving	Objective Test

		Sales and Increased Cost of Working, Average Clause  2.2.2 Computation of Claim					
July 29 – Aug 3, 2026	<b>C.A. Test - I</b>						
Aug 4 - 6, 2026 (Day Order 4 - 6)	3	<b>Accounting for Hire Purchase and Joint Venture</b> 3.1 Meaning- Features of Hire Purchase Agreement – Distinction between Hire Purchase and Sale 3.1.1 Interest calculations	K1-K5	5	CO 1-5	Lecture and Problem solving	Short Problem Solving Test
Aug 7 – 14, 2026 (Day Order 1- 6)	3	3.1.2 Recording transaction in the books of Hire Purchaser and the Hire Vendor	K1-K5	3	CO 1-5	Lecture and Problem solving	Short Problem Solving Test
Aug 17 - 24, 2026 (Day Order 1- 6)	3	3.2 Default and Repossession - Partial Repossession and Complete Repossession	K1-K5	4	CO 1-5	Lecture and Problem solving	Short Problem Solving Test

		3.3 Joint Venture- Accounting Procedures					
Aug 25 – Sep 2, 2026 (Day Order 1- 6)	4	<b>Branch Accounts</b> 4.1 Features, Methods of Accounting - Debtors System, Stock and Debtor System	K1-K5	8	CO 1-5	Lecture and Problem solving	Short Problem Solving Test
Sep 3 – 11, 2026 (Day Order 1- 6)	4	4.2 Independent Branches – Features, Adjusting Entries in the Books of Head office and Branch	K1-K5	7	CO 1-5	Lecture and Problem solving	Short Problem Solving Test
Sep 15-17, 2026 (Day Order 1 - 3)	5	<b>Departmental Accounts</b> 5.1 Concept and distinction between Departments and Branches	K1-K5	3	CO 1-5	Lecture and Problem solving	Short Problem Solving Test
Sep 18 –23, 2026	<b>C.A. Test – II</b>						
Sep 24 - 28, 2026 (Day 4 – 6)	5	5.2 Preparation of Departmental Trading and Profit and Loss Account	K1-K5	3	CO 1-5	Lecture and Problem solving	Short Problem Solving Test

Sep 29 – Oct 7, 2026 (Day Order 1 - 6)	5	5.3 Inter Departmental Transfer of goods at cost, Cost Plus Profit and at Selling Price and Elimination of Unrealised Profit	K1-K5	33	CO 1-5	Lecture and Problem solving	Short Problem Solving Test
Oct 8 - 14, 2026 (Day Order 1 - 6)	5	5.3 Inter Departmental Transfer of goods at cost, Cost Plus Profit and at Selling Price and Elimination of Unrealised Profit	K1-K5	3	CO 1-5	Lecture and Problem solving	Short Problem Solving Test
Oct 15 - 21, 2026 (Day Order 1- 4)	<b>REVISION</b>						

### **Other Component**

#### **Problem Solving Methods**

1. Case study analysis from Unit – I Unit- II, Unit III for 25 Marks on 17.08.2026
2. Short Problem Solving for 20 marks in Unit IV & V on 25.09.2026.
3. Group presentation on Accounting Standards for 5 marks from 06.08.2026 onwards

**STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI**

**COURSE PLAN (June - November 2026)**

**Department** : Commerce  
**Name/s of the Faculty** : A – Dr. Theresa Priya Darshini. E  
Ms.Subiksha  
B – Dr. Nisha Guruharan  
C – Dr. Ruth Felicita. F  
**Course Title** : Principles of Management  
**Course Code** : 25CM/MC/PM15  
**Shift** : II

**COURSE OUTCOMES (COs)**

<b>COs</b>	<b>Description</b>	<b>CL</b>
<b>CO1</b>	Recall and reproduce the evolution of management and apprehend its effect on future managers	K1
<b>CO2</b>	Discuss the level of competence in a specific area of management	K2
<b>CO3</b>	Use various functional areas of business to formulate and solve complex business situation	K3
<b>CO4</b>	Analyse the relationship between functions of Management in various business situations	K4
<b>CO5</b>	Assess the management skills to real time business situations	K5

<b>Week</b>	<b>Unit No.</b>	<b>Content</b>	<b>Cognitive Level</b>	<b>Teaching Hours</b>	<b>COs</b>	<b>Teaching Learning Methodology</b>	<b>Assessment Methods</b>
Jun 22, 2026 (Day Order 6)	1.1	Meaning, Nature, Scope and Importance of Management	K 1-5	5	CO 1-5	Lecture and Group Discussions	Introduction
Jun 23 – July 1, 2026 (Day Order 1- 6)	1.2	Management Principles, Functions of Management, Management Roles - Levels of Management	K 1-5	5	CO 1-5	Lecture, Role Play	Summing up and discussion
July 2 – July 8, 2026 (Day Order 1- 6)	1.3	Evolution of Management thoughts, F.W. Taylor, Henry Fayol, Hawthorne Experiments, Max Weber, Peter Drucker	K 1-5	5	CO 1-5	Lecture, PPT	Recap and short questions and answers

July 9 – 16, 2026 (Day Order 1- 6)	2.1	Planning – Meaning, Nature and Importance - Planning Process	K 1-5	5	CO 1-5	Lecture and Group Discussions	Discussion
July 17 – 24, 2026 (Day Order 1- 6)	2.2	Types of Planning - Measures of effective Planning - Barriers to effective Planning	K 1-5	5	CO 1-5	Lecture &PPT	Quiz
July 25 – 28, 2026 (Day Order 1- 3)	2.3	Management by Objectives - Management by Exception	K 1-5	5	CO 1-5	Lecture, PPT	Summing up
July 29 – Aug 3, 2026	<b>C.A. Test - I</b>						
Aug 4 - 6, 2026 (Day Order 4 - 6)	3.1	Organising - Meaning, Organisation Structure - Forms of Organization Structure, Departmentation	K 1-5	5	CO 1-5	Lecture and Group Discussions	Recap and Role Play-  Other Component
Aug 7 – 14, 2026 (Day Order 1- 6)	3.2	Staffing - Meaning, Importance - Recruitment and	K 1-5	5	CO 1-5	Lecture, PPT	Summing up and Role

		Selection - Training and Development					Play-Other Component
Aug 17 - 24, 2026 (Day Order 1- 6)	3.3	Virtual organisation and Relevance of Information Technology	K 1-5	5	CO 1-5	Lecture, Role Play	Group presentation- Other Component
Aug 25 – Sep 2, 2026 (Day Order 1- 6)	4.1	Direction - Meaning, Nature and Principles of Direction, Supervision	K 1-5	2	CO 1-5	Lecture and Group Discussions	Group presentation- Other Component
Sep 3 – 11, 2026 (Day Order 1- 6)	4.2	Leadership-Meaning, Importance, Leadership Styles	K 1-5	4	CO 1-5	Lecture, Role Play	Case Study Analysis and Presentation- Other Component
Sep 15-17, 2026 (Day Order 1 - 3)	4.3	Motivation-Nature and Importance, Theories of Motivation (Maslow's	K 1-5	4	CO 1-5	Lecture & Case study	Case Study Analysis and Presentation -

		Theory of Hierarchy of needs, Herzberg's McClelland's Theory)					Other Component
Sep 18 –23, 2026	<b>C.A. Test – II</b>						
Sep 24 - 28, 2026 (Day 4 – 6)	5.1	Coordination – concept, importance, principles	K 1-5	2	CO 1-5	Lecture and Group Discussions	Recap and short questions and answers
Sep 29 – Oct 7, 2026 (Day Order 1 - 6)	5.2	Control – meaning, importance, elements of managerial control	K 1-5	4	CO 1-5	Lecture, PPT	Summing up and discussion
Oct 8 - 14, 2026 (Day Order 1 - 6)	5.3	Control techniques, effective control systems	K 1-5	4	CO 1-5	Lecture, Role Play	Group discussion
Oct 15 - 21, 2026 (Day Order 1- 4)	<b>REVISION</b>						

**Other Component:**

1. Participatory Learning Method - Group presentation on recent trends in management from 10/08/2026 onwards – 25 marks
2. Experiential Learning Method - SWOT Analysis of any one company 11/09/2026 -15 marks
3. Participatory Learning Method - Case Study test on Unit 4 to be held on 15/09/2026 -10 marks

**STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI**

**COURSE PLAN (June - November 2026)**

**Department** : Commerce B.com (General)  
**Name/s of the Faculty** : A – Ms. Martina Jennifer N  
B – Dr. Theresa Priya Darshini  
Dr. Ruth Felicita F  
C – Ms. Kamini Devi  
**Course Title** : Business Etiquette  
**Course Code** : 25CM/SE/BE12  
**Shift** : II

**COURSE OUTCOMES (COs)**

COs	Description	CL
CO1	Outline the importance of professionalism through appropriate workplace behaviour and relationships.	K1
CO2	Discuss the attitudes and behaviour that align with standard workplace expectations	K2
CO3	Design essential life skills and etiquettes to thrive within corporate culture.	K3

  

Week	Unit No.	Content	Cognitive Level	Teaching Hours	COs	Teaching Learning Methodology	Assessment Methods
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Jun 22, 2026 (Day Order 6)	I	Business Etiquettes  1.1 Significance of Business Etiquettes in 21st Century Professional Advantage.	K1-K3	1	CO1-3	Lecture and Discussion	Question & Answer
Jun 23 – July 1, 2026 (Day Order 1- 6)	I	Business Etiquettes  1.1 Need and Importance of Professionalism.  1.2 Workplace Etiquette: Etiquette for Personal Contact Personal Appearance, choice of outfit, Gestures.	K1-K3	1  1	CO1-3	Lecture and Discussion	Role play
July 2 – July 8, 2026 (Day Order 1- 6)	I	1.2 Workplace Etiquette: Postures, Facial Expressions, Eye-contact, Space distancing.	K1-K3	2	CO1-3	Lecture and Discussion	Role play
July 9 – 16, 2026 (Day Order 1- 6)	I	1.3 Personal Branding & Image.	K1-K3	2	CO1-3	Lecture and Discussion	Classroom Discussion

July 17 – 24, 2026 (Day Order 1- 6)	II	Digital decorum:  2.1 E-Mail Etiquette: Significance of Netiquette, attachments, digital signature.	K1-K3	2	CO1-3	Lecture and Discussion	Discussion through Case study
July 25 – 28, 2026 (Day Order 1- 3)	II	2.1 E-Mail Etiquette: Auto reply, manage folders,	K1-K3	2	CO1-3	Lecture and Discussion	Discussion through Case study
July 29 – Aug 3, 2026	<b>C.A. Test - I</b>						
Aug 4 - 6, 2026 (Day Order 4 - 6)	II	2.1 E-Mail Etiquette: labels, filters	K1-K3	2	CO1-3	Lecture and Discussion	Discussion through Case study
Aug 7 – 14, 2026 (Day Order 1- 6)	II	2.1 E-Mail Etiquette: Junk mail, spams and trash	K1-K3	2	CO1-3	Lecture and Discussion	Discussion through Case study
Aug 17 - 24, 2026 (Day Order 1- 6)	II	2.2 Telephone / Mobile Etiquette: Taking Messages, Handling Rude Callers.	K1-K3	2	CO1-3	Lecture and Discussion	Discussion through Case study

Aug 25 – Sep 2, 2026 (Day Order 1- 6)	II	2.2 Telephone / Mobile Etiquette: Tactful Responses, Leaving Professional Messages	K1-K3	2	CO1-3	Lecture and Discussion	Discussion through Case study
Sep 3 – 11, 2026 (Day Order 1- 6)	II	2.3 Video call/conferencing etiquette	K1-K3	2	CO1-3	Lecture and Discussion	Discussion through Case study
Sep 15-17, 2026 (Day Order 1 - 3)	III	3.1 Body language, confidence	K1-K3	2	CO1-3	Lecture and Discussion	Discussion through Case study
Sep 18 –23, 2026	<b>C.A. Test - II</b>						
Sep 24 - 28, 2026 (Day 4 – 6)	III	3.2 Common mistakes during presentations	K1-K3	2	CO1-3	Lecture and Discussion	Classroom discussion
Sep 29 – Oct 7, 2026 (Day Order 1 - 6)	III	3.2 Common mistakes during presentations	K1-K3	2	CO1-3	Lecture and Discussion	Classroom discussion
Oct 8 - 14, 2026 (Day Order 1 - 6)	III	3.2 AIDAS Principle for effective presentation	K1-K3	2	CO1-3	Lecture and Discussion	Revision through question and answer.

Oct 15 - 21, 2026 (Day Order 1- 4)	<b>REVISION</b>
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**Other components**

1. Experiential Learning Methods: Role play on workplace etiquette on –5<sup>th</sup> August 2026 onwards - 25Marks.
2. Problem Solving Methods: Case study analysis on digital decorum on – 1<sup>st</sup> October 2026 - 25Marks.