



## **SOPHIA GIRLS' COLLEGE(AUTONOMOUS), AJMER**

Dr. Anju Tiwari  
Department of Commerce



# SOPHIA GIRLS' COLLEGE(AUTONOMOUS), AJMER

SEMESTER I (M.COM PREV)

ADVANCED ACCOUNTANCY(M.COM- 1.1)


MAX MARKS: 100 (70EXT; 30 INT)

MIN. MARKS: 40 (28 EXT;12 INT)

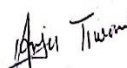
## COURSE PLAN

SEM/ Month	UNIT/TOPIC	Concepts/facts	Teaching Pedagogy	Learning Outcomes	Questions	Marks Weightage (%)
SEMI JULY	UNIT I Inflation Accounting Introduction, Methods & Limitation	Inflation Accounting,	PPT,	Explain Inflation and Inflation Accounting.	<u>Knowledge Based</u> What are the part of accounting.	Knowledge--25 Understanding-45 Higher Order-30
	Accounting of Banking Companies - Different Books of Accounts, Final Accounts, Provision for NPA, Rebate on Bills Discounted and ECGC Guarantee.	Bank Accounts.	PPT, Practical Questions.	Preparation of Account for Banks & Special terms regarding Bank Accounts	<u>Understanding Based</u> Maintain accounts of banking companies, Prepare accounts at the time of Liquidation & Liquidator.	
AUGUST & SEPTEMBER	UNIT II Accounting for Liquidation - Statement of Affair, Deficiency Account, Liquidator statement	Explain Liquidation	PPT, Practical Questions, examples	Explain Accounts at the time of Liquidation & Liquidator.	Analysis the differences after EVA & Accounting for EVA	
	Economic Value Added- Computation, Interpretation, Application & Limitation of EVA, NOPAT	Introduce Value Added System of Accounting	PPT case studies.		Explain Economic value added and Environmental Accounting.	
OCTOBER	Preparation of reduction scheme and accounting for Internal reconstruction. Meaning, advantage, Limitation, methods of Environmental Accounting.	Internal - Reconstruction. Environmental - Accounting	PPT, Practical Questions, examples	Understand Meaning & need of Internal reconstruction Entries to incorporate changes after reconstruction. Understand a new branch of Accounting - Environmental Accounting.	<u>Higher Order Thinking Skills Based</u> Explain terminology of Accounts at different stages of business. Explain traditional and newly introduced branch Accounts	

  
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