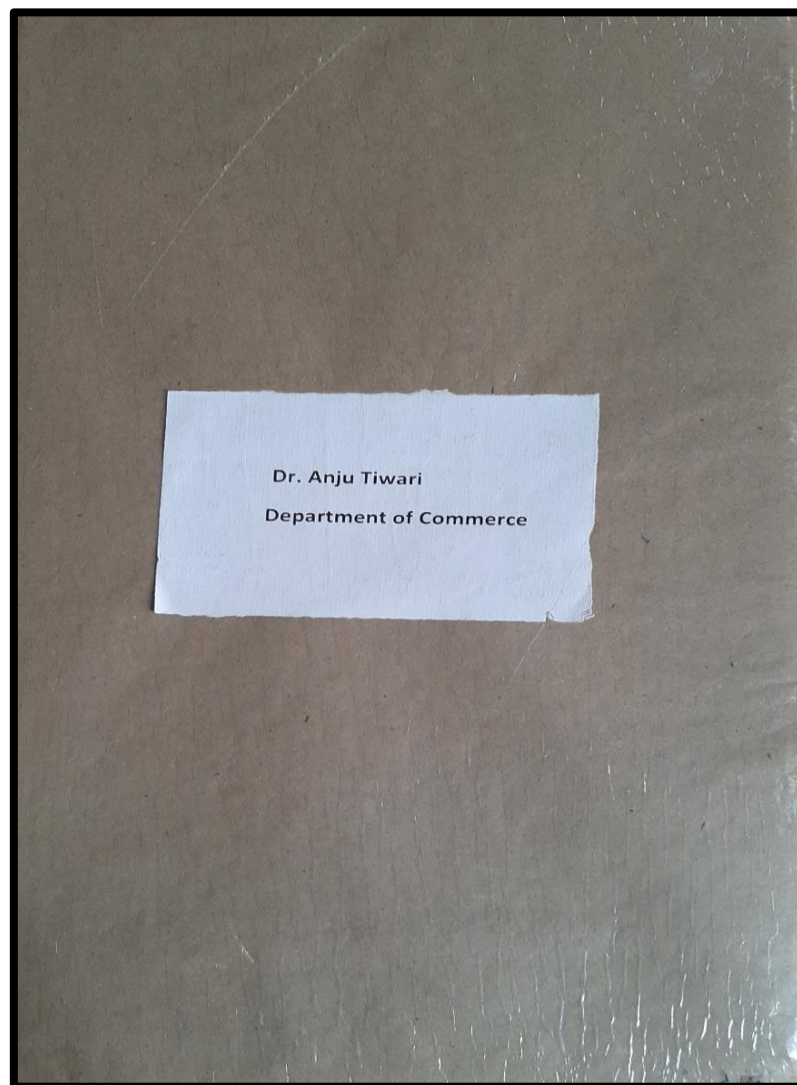




SOPHIA GIRLS' COLLEGE(AUTONOMOUS), AJMER



COURSE_PLAN_2018-19_DR_ANJU_TIWARI



2018 -

2019

OTD SEM

SEMESTER I (M.COM PREV)

ADVANCED ACCOUNTANCY (M.COM- I.I)

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 (%)
SEM I JULY	UNIT I Inflation Accounting Introduction, Methods & Limitation	Inflation Accounting.	PPT.	Explain Inflation and Inflation Accounting. Preparation of Account for Banks & Special terms regarding Bank Accounts	<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 ECOC Guarantee.	Bank Accounts.	PPT, Practical Questions.		<u>Understanding Based</u> Maintain accounts of banking companies.	
AUGUST & SEPTEMBER	UNIT II Accounting for Liquidation - Statement of Affairs, Deficiency Account, Liquidator statement	Explain Liquidation	PPT, Practical Questions, examples	Explain Accounts at the time of Liquidation & Liquidator.	Prepare accounts at the time of Liquidation & at the time of reconstruction. Explain Economic value added and Environmental Accounting.	
	Economic Value Added- Computation, Interpretation, Application & Limitation of EVA, NOPAT	Introduce Value Added System of Accounting	PPT case studies.	Analysis the differences after EVA & Accounting for EVA		
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 Skill Based</u> Explain terminology of Accounts at different stages of business. Explain traditional and newly introduced branches of Accounts	

S. Pearl
PRINCIPAL
SOPHIA GIRLS' COLLEGE
(AUTONOMOUS)
AJMER

Anju Tiwari

Anju Tiwari
Head
Department of Commerce
Sophia Girls' College
(Autonomous), Ajmer



EVERY SEM

SEMESTER IV (M.COM - FINAL)

MAX MARKS: 100 (70EXT; 30 INT)

TAX PLANNING AND MANAGEMENT (MCOM- 4.2)

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

COURSE PLAN

SEM/ Month	UNIT/TOPIC	Concepts/facts	Teaching Pedagogy	Learning Outcomes	Questions	Marks Weightage (%)
SEM I DECEMBER	UNIT I Tax Planning & Tax Management	Meaning, Difference, Advantage & limitation of Tax Planning & Tax Management	PPT, Examples	Provide knowledge of legitimate tools of Income Tax.	<u>Knowledge Based</u> -What do you mean by Tax planning & Tax Management -What is Tax evasion & Tax avoidance.	Knowledge--25 Understanding- 45 Higher Order-30
	Employees Remuneration & Tax Planning. Form of Organization & Tax Planning.	Income from Salary head & Tax Planning Income of different types of Form of Organization & Tax Planning.	PPT, Practical Questions			
JANUARY	UNIT II Capital Gain & Tax Planning. Set off and Carry Forward of Losses. Tax Planning for Investment	Computation of Short & Long term Capital Gain . Set off and Carry Forward of Losses Investment of Income for Tax Planning.	PPT, Practical Questions	Analyze Capital gain by tax purpose. Planning for set off and Carry forward the losses in view of	<u>Understanding Based</u> Explain various head of Income and Tax planning.	
FEBRUARY & MARCH	UNIT III Diversion of Income & Tax Planning Industrial Development & Tax Planning Managerial decisions & Tax Planning	Sections under Income Tax Act. for Diversion of Income. Financial management and, Industrial Development Types of Managerial decision and Tax planning.	PPT, Practical Questions	saving in tax. Knowledge of various types of income investment. Set up of an Industry with use legitimate tools of tax planning	<u>Higher Order Thinking Skills Based</u> .Explain the types of Income and legitimate tools of Tax Planning.	

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Head

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