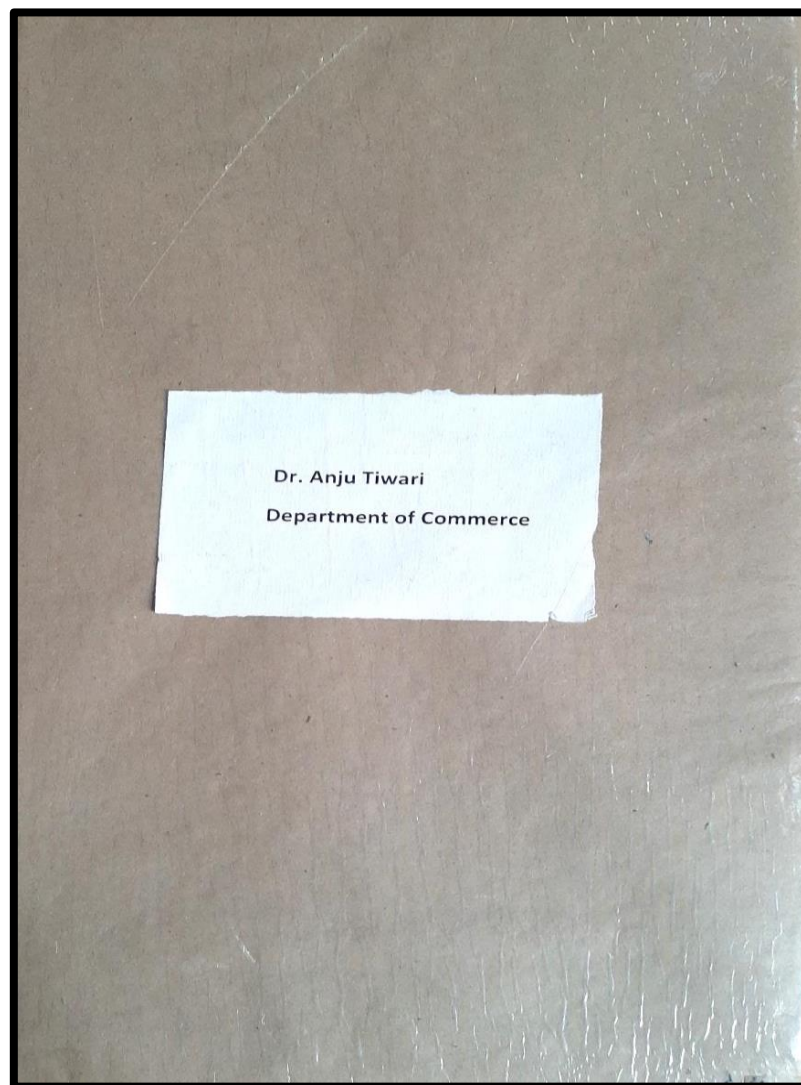




SOPHIA GIRLS' COLLEGE(AUTONOMOUS), AJMER



COURSE_PLAN_2019-20_DR_ANJU_TIWARI



SEMESTER I (M.COM PREV)

MAX MARKS: 100 (70EXT; 30 INT)

ADVANCED ACCOUNTANCY(M.COM- 1.1)

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.	<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 & at the time of reconstruction. Explain Economic value added and Environmental Accounting.	
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.		
	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 Skills Based</u> - Explain terminology of Accounts at different stages of business. Explain traditional and newly introduced branches of Accounts	

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SEMESTER II (M.COM PREV)

ADVANCED ACCOUNTANCY(M.COM- 2.3)

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 DECEMBER	UNIT I Accounting for higher purchase.	Introduce accounting system for purchase on hire. Accounting for electricity companies.	PPT,	Explain the knowledge of corporate accounting at advance level.	<u>Knowledge Based</u> What is purchases on higher? What is replacement of assets?	Knowledge--25 Understanding-45 Higher Order-30
	. Accounting for electricity companies –double account system Replacement account , revenue account, computation of clear profit , clear base, disposal of surplus. Value added system	Accounting for electricity companies Value added system, Gross and net value added	PPT, Practical Questions. .		<u>Understanding Based</u> - Explain the methods to maintain accounts of Electric, Insurance companies and Hotel.	
JANURARY	UNIT II Accounting of insurance companies. Human resource Accounting ,	Preparing accounts for insurance companies. Explain HRA.	PPT, Practical Questions , examples	Analyze the Different methods of Accounting.	<u>Higher Order Thinking Skills Based</u> - Explain Indian Accounting standard, IFRC,XBRL	
FEBRARY & MARCH	UNIT III Indian accounting standards:AS-9,AS-12,AS-16- Theoretical Knowledge.	Explain basic AS for companies	PPT case studies.			
	Introduction of IFRS Basic concept of XBRL Dissolution of partnership firm& Accounting for Hotel	Basic knowledge of IFRS,XBRL Hotel Accounting	PPT, case studies	Explain basic AS module Maintain accounts of Hotel.		

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**SEMESTER IV (M.COM - FINAL)****TAX PLANNING AND MANAGEMENT (MCOM- 4.2)**

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 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 saving in tax.	<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	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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