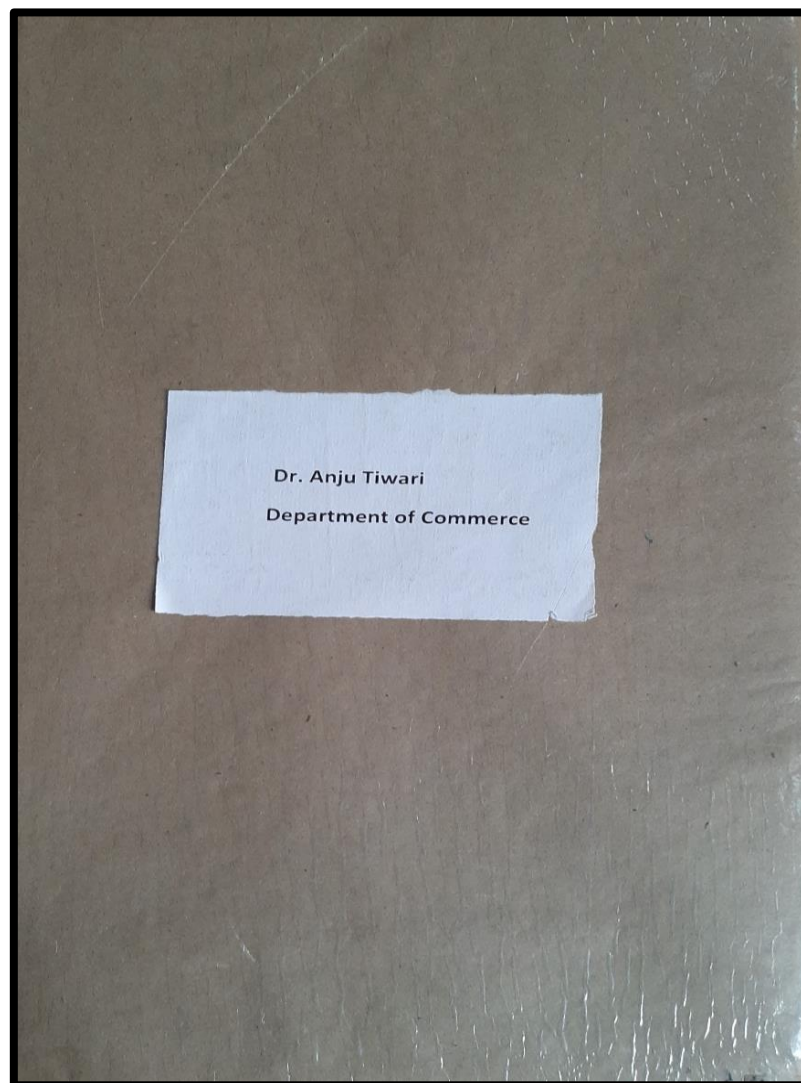




SOPHIA GIRLS' COLLEGE(AUTONOMOUS), AJMER



COURSE_PLAN_2020-21_DR_ANJU_TIWARI



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 (%)
Aug.	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
Sep	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.		<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.	
Oct	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.		
Nov	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		

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Dec	. 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 I (M.COM PREV)

MAX MARKS: 100 (70EXT; 30 INT)

Management and Operational Audit (M.COM- 304)

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

COURSE PLAN

SEM/ Month	UNIT/TOPIC	Concepts/facts	Teaching Pedagogy	Learning Outcomes	Questions	Marks Weightage (%)
Aug.	UNIT I Management and Operational Audit: Concept, Nature, Difference between Statutory and Management Audit.. Audit Programme. Specific Areas of Management and operational Audit.	Introduction to Management & Operational Audit.	PPT, Examples	Explain the basic Concept of Management Audit How to make plan for internal audit for various departments Types of Audit.	<u>Knowledge Based</u> -What do you mean by Management Audit? - What is Operational Audit? <u>Understanding Based</u> Who appoint the Internal Auditor? How Internal Auditor works? <u>Higher Order Thinking Skills Based</u> Work of a Auditor for various Audit	Knowledge--25 Understanding-45 Higher Order-30
Sep	Review of Internal Control, Review of Purchasing Operations, review of Manufacturing Operations, review of efficacy of Management Information Systems. Appraisal of Management Decisions.	Operational Audit for various department	PPT, Case Study.			
	UNIT II Cost Audit: Meaning, Objects,	Meaning of Cost Audit	PPT, case study	What is Cost Audit		

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Oct	Advantage, Cost Audit of Materials, Labour and Overheads. Cost Auditor:			Elements of Cost Audit How can A auditor Audit the Tax		
Nov	Tax Audit: Concept, Meaning of turnover, Gross receipts, Accountant. Tax Audit report: form No. 3CA, Form No. 3CB and 3CD.	Meaning of Tax Audit	PPT Examples			
	Investigation: Concept, Objectives, Difference between Audit and Investigation, Importance.	Meaning of Investigation Investigation and Audit	PPT Examples	How Investigation is different from Audit		
Dec	Propriety Audit: Concept, provision for Public Sector Companies under Companies Act		PPT Examples			

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SEMESTER II (B.Com. Hons)

Financial markets and Financial Services (COMH-402)

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 (%)
April	UNIT I Financial Markets Capital Market: Impact of monetary policy, Industrial securities market, Primary market and Secondary market	Meaning of Financial Market Capital Market	PPT, Examples	Provide knowledge of Financial Market and various tools of these market..	<u>Knowledge Based</u> -What do you mean by Financial Market What is Capital Market?	Knowledge--25 Understanding- 45 Higher Order-30
May	Govt. Securities Market, Long Term Loan Market Money Market: Call money market, Treasury bills market, Commercial bills market, Short Term Loan Market Commercial papers and certificates of deposits, Discount and Finance House of India, Government Securities Market,	Understand about the tools of Financial and Capital Market	PPT, Examples		<u>Understanding Based</u> What is Factoring and Forefating. <u>Higher Order Thinking Skills Based</u>	
June	Investors Protection: Grievances concerning stock exchange dealing and their removal : Grievance cells in stock	Understand about various Banks	PPT, case studies	Know about protection tools for investor and types of bank	Write a good way of finance for a particular business.	

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	exchanges; SEBI; Company Law Board, Press, Remedy through courts Merchant banking-functions and role. Depositories Act, 1996: Concept, Need, Overview of NSDL, CDSL and Role in Stock Market Operations				
July	UNIT III Discounting Factoring and Forfeiting The concept, significance, types; Discounting, Factoring, Forfeiting; Leasing; Factoring vs. leasing; Hire Purchase; Credit card: The concept, types, advantages and disadvantages. Credit Rating: Mechanism, Role of CRISIL and ICRA. Non-Banking Finance Companies Evolution and present status. Development	Discounting is a way of finance	PPT,	Know about various way of finance	

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2020-

2021

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 (%)
	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			
	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.	
	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	PPT, Practical Questions	Knowledge of various types of income investment. Set up of an Industry with use legitimate	<u>Higher Order Thinking Skills Based</u> .Explain the types of Income and legitimate tools of Tax Planning.	

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