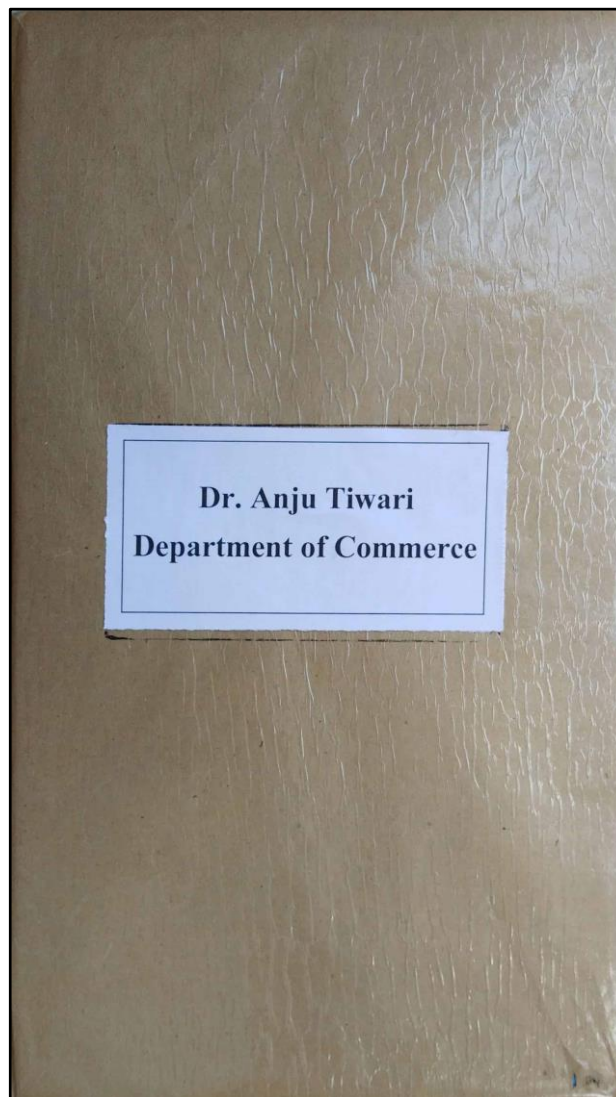




SOPHIA GIRLS' COLLEGE (AUTONOMOUS), AJMER



COURSE_PLAN_2022-23_DR_ANJU_TIWARI



2022 - 23

SEMESTER III (M.COM)

Management and Operational Audit (M.COM- 304)

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 (%)
	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.	Theory knowledge from Various Books and use some Case studies to understand practically.	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 Audit? 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
	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 and Project Work.			
	UNIT II Cost Audit: Meaning, Objects,	Meaning of Cost Audit	PPT, case study	What is Cost Audit		

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Advantage, Cost Audit of Materials, Labour and Overheads. Cost Auditor:			Elements of Cost Audit How can A auditor Audit the Tax		
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, Quiz	How Investigation is different from Audit		
Propriety Audit: Concept, provision for Public Sector Companies under Companies Act		PPT Examples			

Anju Tiwari

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



SOPHIA GIRL'S COLLEGE, (AUTONOMOUS) AJMER
B.com (Hons) II (SEMESTER III) **COMH – 302 Management Accounting**

Max. Marks : 100 (70Ext; 30 Int)

Min. Marks; 40(28 Ext; 12 Int)

Credit: 04

COURSE PLAN

SEM III Month	UNIT/TOPIC	Concepts/facts	Teaching Pedagogy	Learning Outcomes	Questions	Marks Weightage (%)
SEM III	UNIT I Management Accounting- An Introduction: Nature & Scope, Financial Accounting vs. Cost Accounting vs. Management Accounting	Accounting for Management	PPT, Chart	Understand the different stream of Accounting	<u>Knowledge Based</u> Differentiate various types of Accountig <u>Understanding Based</u> Write the importance of CVP Analysis.	Knowledge--60 Understanding-30 Higher Order-10
	Functions, Techniques, Principles; Scope; Utility; Limitations; Essentials for Success.	Systematic Function and Limitations of this Accounting	PPT, Chart		<u>Higher Order Thinking Skills Based</u> Calculate the P/V ratio and Take a specific decision as a Manager	
	Management Accountant: Position, Role and Responsibility	Management Accountant Function and Facts	Books and Case Studies			

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UNIT II Marginal Cost; Marginal Costing and Differential Costing Marginal Costing and Absorption Costing;	Differentiate among Marginal, Absorption and Differential Costing	PPT, Chart	How to use Various techniques and ratio to take some decisions.		
Contribution Analysis; Cost – Volume- Profit Analysis; f Break-even Points and Charts; Advantages and	Understand role of Contribution in Profit motive	Practical Questions			
Associated with Decision making; Evaluation Process; Specific Management Decisions –	Understand role of BEP analysis in managerial decision	Practical Questions			
UNIT III Activity-based-costing – cost drivers, calculation of costs per driver & per unit.	Understand a modern techniques of allocation of expenses	PPT, Practical Questions	Knowledge of different techniques of costing		
Target costing – derive a target cost in manufacturing & service industry		PPT, Practical Questions			

Life cycle costing – costs involved at different stages of life cycle. Management Reporting System..		PPT, Practical Questions			
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Sr. Paul
PRINCIPAL
SOPHIA GIRLS' COLLEGE
(AUTONOMOUS)
AJMER

Anju Tiwari

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



SOPHIA GIRL'S COLLEGE, (AUTONOMOUS) AJMER
BBA III (SEMESTER VI)

BBA – 6031 : Corporate Accounting

Max. Marks : 100 (70Ext; 30 Int)

Min. Marks: 40(28 Ext;12 Int)

Credit: 04

COURSE PLAN

SEM I Month	UNIT/TOPIC	Concepts/facts	Teaching Pedagogy	Learning Outcomes	Questions	Marks Weightage (%)
SEM I	UNIT I Issue of Shares and forfeiture of shares, Issue and redemption of preference shares and Debentures,	Issue and Redemption of Shares and Debenture	PPT, Chart	understand and apply the basic concepts of Issue and Redemption of Shares and Debenture	<u>Knowledge Based</u> Write the types of Shares and Pass the journal entries at the time of issue of shares	Knowledge--60 Understanding-30 Higher Order-10
	, Final Accounts of Companies, computation of managerial remuneration	Recording Transactions	Practical Questions		<u>Understanding Based</u> What is AS-14	
	disposal of profits,	Classifying	Practical Questions		<u>Higher Order Thinking Skills Based</u> -Consolidate the accounts of Holding and Subsidiary Companies	
	UNIT II Accounting for Amalgamation as per AS-14 excluding Inter- company holding.	Recording Transactions	Practical Questions	Techniques of out come from financial crises and	-Evaluate the Inflow of Cash and Out	
	Internal Reconstruction,	Framing and Recording the Scheme	Practical Questions			



	Underwriting of Shares	Calculation of liability of Underwriter	Practical Questions	subscription of shares.	Flow of cash	
	UNIT III Consolidation of Final Accounts of Holding companies with one subsidiary.	Consolidation of Final Accounts	Practical Questions	Knowledge of Holding and Subsidiary Companies and Prepare the consolidate Accounts Use of Cash		
	Cash Flow statement as per AS-3..	Computation of Cash inflow and Outflow	PPT, Practical Questions			

Sr. Pearl
PRINCIPAL
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AJMER

Anju Tiwari

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