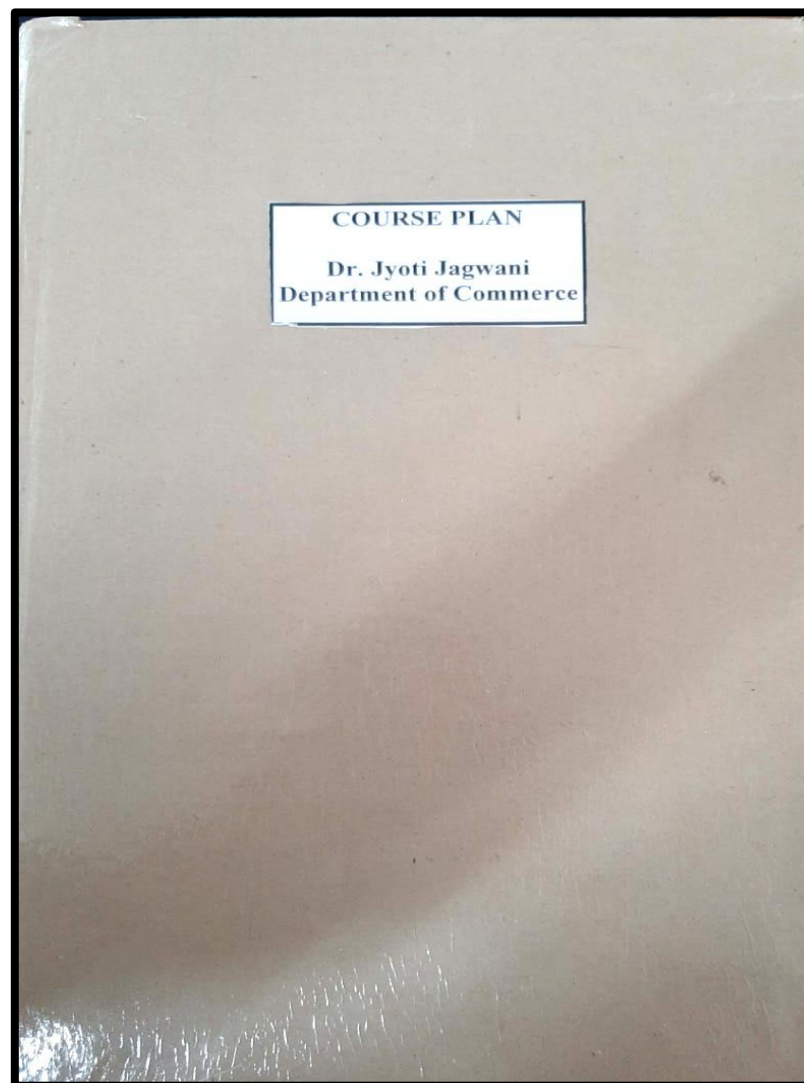




SOPHIA GIRLS' COLLEGE(AUTONOMOUS), AJMER



COURSE_PLAN_2018-19_DR_JYOTI_JAGWANI



COURSE PLAN

U.G Programs

&

P. G. Programs

SEM I, III, V



SOPHIA GIRL'S COLLEGE, AJMER (AUTONOMOUS)
B.COM II (SEMESTER III)
CORPORATE ACCOUNTING-I (PAPER I) (COM-3 01)

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

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

Credit: 04

COURSE PLAN

SEM II Month	UNIT/TOPIC	Concepts/facts	Teaching Pedagogy	Learning Outcomes	Questions	Marks Weightage (%)
JULY	Unit I Internal reconstruction: Alteration in Share capital, Reduction in Share Capital, Capital reduction Scheme, Framing Internal Reconstruction Scheme.	Framing internal reconstruction scheme, alteration of share capital	Practical Questions, Multiple choice questions	Impart the basic knowledge of Accounting standards 14 and Internal reconstruction	<u>Knowledge Based</u> -What is amalgamation and absorption ? -Identify the different methods of internal reconstruction.	Knowledge-50 Understanding-35 Higher Order-15
AUGUST	Amalgamation of Companies as per AS-14: Types of Amalgamation, Method of Accounting for Amalgamations, Computation of Purchase Consideration, Accounting entries, Inter Company transactions	Basic knowledge of AS 14, Purchase consideration	Formulas and practical question		<u>Understanding Based</u> -Calculate the purchase consideration from the following information. -Explain book building procedure of company.	
	UNIT II Issue, forfeiture and reissue of forfeited shares- concept & process of book building. Issue of rights and bonus shares. Buy back of shares.	Book building Process, Basic concept of company	Practical Questions, Quiz	Develop an awareness about corporate accounting in conformity with the provisions of companies Act.	<u>Higher Order Thinking Skills Based</u> -Explain the accounting standard 14.	
SEPTEMBER	Redemption of Preference shares: Accounting of Redemption, Methods of redemption Purchases	Different methods of Redemption, Underwriting	Practical Questions Match the followings, Quiz			



	of Business, Profit prior to incorporation, Under-writing	commission			
	UNIT III Valuation of goodwill – meaning, factors, types, need for valuation of goodwill, methods of valuation of goodwill.	Computation of Goodwill, Average profit and super profit	Practical Questions Multiple choice questions	Analyze quantitative information for issue of shares and debentures, forfeiture, buyback, redemption of shares and debentures.	-Discuss the various methods of valuation of shares.
OCTOBER	Valuation of shares- meaning, factors, types, need for valuation of shares, methods of valuation of shares, fair value of Shares.	Right shares value, bonus share value and Value Per share	PPT, Practical Questions		

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B.COM III (SEMESTER V)

INVESTMENT MANAGEMENT (PAPER II) (COM-502)

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

Credit: 04

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

COURSE PLAN

SEM V Month	UNIT/TOPIC	Concepts/facts	Teaching Peda	Learning Outcomes	Questions	MarksWeightage(%)
JULY	UNIT I Nature and Scope of Investment Management What is Investment? Investment and Speculation, Investment and Gambling, Why Investment are important? Factors favorable for investment. Investment attributes for evaluating Investment – Risk and Return, Marketability, Convenience, Tax	Investment Decisions, Investment avenues	PPT, Multiple choice questions, Diagrams, Group discussion	Develop the skill to compute risk & return of securities.	<u>Knowledge Based</u> - What is Investment? -Compare investment and gambling.	Knowledge--40 Understanding--40 Higher Order--20
AUGUST	New Issue Market: Concept, Participants, Collection Centers, Placement of the Issue, pricing of the Issue, allotment of shares, Investor protection in the Primary market.	Initial public offer, Book building Process, Further public offer,	PPT, Multiple choice questions, Diagrams		<u>UnderstandingBased</u> -Identify the different steps required for the allotment of shares through prospects	
	The Secondary Market: history of stock exchanges in India, functions, regulatory framework, Types of orders, online Trading, Margins, Stock Market Indices: Utility, Computation of Stock Index, Difference between the Indices.	Focus on Stock exchange, market capitalization, BOLT,	PPT, Quiz, Diagrams		-Describe the information required for fundamental analysis. <u>Higher Order</u>	





	<p>Risk and Return: Concept, Investors Attitude towards Risk and Return, Types of Risk, Measurement of Risk, Concept of Return, measurement of return, Impact of Taxes and Inflation, Computation of beta.</p>	<p>Standard deviation, Average of portfolio</p>	<p>Practical Questions, Multiple choice questions, Group discussion</p>	<p><u>Thinking Skills Based</u> -Calculate risk and return from the data. -Evaluate the beta of portfolio.</p>
SEPTEMBER	<p>UNIT II The Securities and Exchange Board of India: Objectives, Functions, organizations, Role in Primary market, secondary market and SEBI</p>	<p>Regulatory body, Rules and regulations for stock</p>	<p>PPT, Multiple choice Questions</p>	<p>Understand the role of SEBI in stock market and fundamental analysis</p>
	<p>Fixed Income Securities Analysis and valuation: Bond features, types of bonds, estimating bond yields, Bond Valuation types of bond risks, default risk and credit rating.</p>	<p>Return Risk features, Knowledge of credit rating agencies</p>	<p>PPT, Practical Questions</p>	
	<p>Valuation of Equity Stock: Introduction, features, Valuation through accounting concept, Dividend Concept, Earnings concept and Capital Asset pricing Model (CAPM Model)</p>	<p>Value per share, EPS</p>	<p>PPT, Practical Questions</p>	

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OCTOBER
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Fundamental Analysis of Security: Economic Analysis – significance and Interpretation of the Economic Indicators , Industry Analysis – Industry Growth Cycle , Company analysis– Marketing – Accounting policies – Profitability – Dividend Policy – Capital Structure –Financial Analysis – Operating Efficiency – Management.

Trend of market, Financial Statement analysis. Focus on different measurements of company

PPT, Practical questions, Group discussion

UNIT III

Mutual Fund – Meaning, Fund Unit Vs. Shares, Classification of Funds, Importance of Mutual Funds, Risks, Investors Rights, Selection of Fund, Concept of NAV and computation of NAV.

Open ended and close ended schemes, Risk and return

PPT, Quiz

Analyse the stock market operation & security markets.

Investor Protection – Role of SEBI and stock exchanges in investor protection; Investor grievances and their redressal system, insider trading, investors' awareness and activism.

Focus on Investor protection, awareness

PPT, Multiple choicequestion

Listing of securities: Concept, Merits of Listing, Demerits, Eligibility for listing, listing of Right shares, Recent Developments.

Listing requirement

PPT, Quiz

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SOPHIA GIRL'S COLLEGE, AJMER (AUTONOMOUS)

M.COM (ABST) (PREVIOUS)

SEMESTER I (M.COM PREV)

COST MANAGEMENT (COMM-104)

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

COURSE PLAN

MAXMARKS: 100 (70EXT;30INT)

Credit: 06

SEM/ Month	UNIT/TOPIC	Concepts/facts	TeachingPed agogy	LearningOut comes	Questions	MarksWeigh tage(%)
JULY-	UNIT I Cost Concepts and Classifications, Activity Based Product Costing Variable and Absorption Costing – Concept, Comparison, Applications of Variable Costing.	Cost determination, Cost control Cost reduction	PPT, Diagram, Multiple choice questions	Understand the basic concepts of cost, costing, cost accounting principle & costing approaches.	<u>Knowledge Based</u> - What is cost? -Explain the different types of cost. <u>Understandin gBased</u> -Identify the objectives of costing -Compute the cost per unit by process costing	Knowledge-- 25 Understanding -45 Higher Order- 30
AUGUST	Uniform costing, Concept, Scope of Uniform costing, Need for Uniform Costing, Inter firm comparison, Need for Inter Firm Comparison	Focus on Best Uniform method adopt by industries	Practical questions, Quiz			
SEPTEMBER	UNIT II Process Costing; Work in Progress, Inter process By Products and Joint Products. Equivalent Production.	Cost of product at each process, manufacturing cost Evaluation the cost of Work in progress	Practical questions, Multiple choice questions Practical questions, Quiz	Acquire the necessary skills to compute process costing and inter process costing.	<u>Higher Order Thinking Skills Based</u> - -Calculate total cost of production by using variable and absorption method - Evaluate the transfer price by using data.	✓
OCTOBER	UNIT III Cost records, Integral system Non integral system	Integrated and non integrated accounting system	PPT Practical questions	Develop the skills to maintain cost records through integral and non integral system.		
15 NOVEMBER	Transfer Pricing	Selling price and tender price computation	Practical questions, Group Discussion			

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SOPHIA GIRL'S COLLEGE, AJMER (AUTONOMOUS)

M.COM (ABST)(FINAL)

SEMESTER III (M.COM FINAL)

PROJECT MANAGEMENT (COMM-305)

MAX MARKS: 100 (70 EXT; 30 INT)

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

COURSE PLAN

Credit: 06

SEM / Mo	UNIT/TOPIC	Concepts/facts	Teaching Pedagogy	Learning Outcomes	Questions	Marks Weightage (%)
JULY	UNIT I Project Management: Concept, Characteristics of project	Proper allocation of resources, time, cost and quality management	PPT, Diagram, Multiple choice questions	Understand the basic concept of project management, project management system and	<u>Knowledge Based</u> -What is Project management? -Write the concept of system development cycle.	Knowledge-- 20 Understanding -40 Higher Order-40
	Project Management Functions. Project Management systems: Concept, Types, System Analysis, Methodologies and system development Cycle	New ways of meeting energy, recreation, communication	PPT, diagram, Quiz			
AUGUST - SEPTEMBER	UNIT II Project Feasibility Study: Market Analysis, Technical Analysis, Financial Analysis.	Market information and Market survey, Demand forecasting	Practical questions, Multiple choice questions	Interpret the concept of market analysis, technical analysis and financial analysis.	<u>Understanding Based</u> -What is technical analysis -Explain the different tools of project planning	
	Project Evaluation	Identification of project ideas	Practical questions			
	Project Planning: Concept, Objectives, Fundamentals, development of project Plan. Tools of project planning.	Formulation of profitable projects, cash inflow and cash outflow	PPT, Diagram, Quiz			
OCTOBER - NOVEMBER	UNIT III Project Organization: Structure and responsibilities.	Probabilities and decision tree analysis	PPT Multiple choice questions	Integrate knowledge of risk and sensitivity analysis, social cost benefit and network analysis. non integral system.	<u>Higher Order Thinking Skills Based</u> -Explain the social cost benefit analysis -Evaluate the Critical path method from the given information.	✓ Head Department of Commerce Sophia Girls' College (Autonomous), Ajmer
	Risk and Sensitivity Analysis in Project	Factor analysis, Assessing the desirability of Projects	PPT, practical questions			
	Social Cost Benefit Analysis.	Identification of cost	PPT, Quiz			
	Network Analysis: Project Management Information System.	Network diagrams, Minimum project cost and time	Practical questions, diagram, flow charts			

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COURSE PLAN

U.G Programs

&

P. G. Programs

SEM II, IV, VI

Session 2018-19



SOPHIA GIRL'S COLLEGE, AJMER (AUTONOMOUS)
B.COM II (SEMESTER IV)
CORPORATE ACCOUNTING-II (PAPER I) (COM-401)
 Min. Marks: 40(28 Ext;12Int)
COURSE PLAN

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

Credit: 04

SEM II Month	UNIT/TOPIC	Concepts/facts	Teaching Pedagogy	Learning Outcomes	Questions	Marks Weightage (%)
December	Unit I Final Accounts of Companies including Managerial remuneration and Disposal of Profit.	Preparation of final accounts, Norms regarding remuneration	PPT, Diagrams, Practical Questions	Analyze quantitative information for final accounts of companies and disposal of profit	<u>Knowledge Based</u> -What is final accounts? -Identify the different methods of distribution of profits.	Knowledge-50 Understanding-35 Higher Order-15
January	Valuation of goodwill –meaning ,factors, types, need for valuation of goodwill, methods of valuation of goodwill.	Concept of goodwill and different methods for valuation.	Formulas and practical question		<u>Understanding Based</u> -Calculate the goodwill from the following information. -Explain holding and subsidiary company.	
February	UNIT II Consolidated Financial Statements: Definition of Holding and subsidiary Co., Advantages and Disadvantages From Holding co. Computation of Pre and Post Acquisition Profit, accounting for dividend, Receipt of Bonus shares from Subsidiary Company,	Concept of Holding and subsidiary company, preparation of consolidated final accounts	Practical Questions, Multiple choice questions	Develop an awareness about corporate accounting in conformity with the provisions of companies Act	<u>Higher Order Thinking Skills Based</u> -Explain the accounting standard 20. -Discuss the various methods of liquidation.	



	Accounting Treatment for losses of Subsidiary Company, Drafting of Consolidated Balance Sheet and Consolidated Profit & Loss Account with one Subsidiary, Computation of EPS as per AS-20	Share of loss of holding co. in sub. co., Earning per share calculation	PPT, Match the followings, Quiz			
March	UNIT III Accounting for Liquidation of Companies: Introduction, Modes of winding up, Statement of Affairs Method, Deficiency account, Liquidators Final Statement of account, List B Contributories	Contributors List, Statement of Affairs, Preparation of Deficiency Accounts	Practical Questions Multiple choice questions	Impart basic accounting knowledge as applicable to liquidation of companies.		
	Accounting for Lease	Different methods for computation of lease, Decision making	PPT, Practical Questions			

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SOPHIA GIRL'S COLLEGE, AJMER (AUTONOMOUS)

B.COM III (SEMESTER VI)

INDIRECT TAX (PAPER II) (COM-602)

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

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

Credit: 04

COURSE PLAN

SEM VI Month	UNIT/TOPIC	Concepts/facts	Teaching Pedagogy	Learning Outcomes	Questions	Marks Weightage (%)
DECEMBER	UNIT I The Central Goods and Services Tax Act, 2017/The Rajasthan Goods and Services Tax Act, 2017: Introduction and Definitions, Administration, Levy and Collection	Basic concept of GST, Council, Suvidha Provider, Eco system	PPT, Multiple choice questions, Diagrams, Group discussion	Understand the concept of Central GST and State GST	<u>Knowledge Based</u> - What is Goods and Service Tax? -Compare Value of supply of goods or services.	Knowledge--40 Understanding-40 Higher Order-20
	Exemptions from Tax, Place of supply	Different Exemption, Different places for supply	PPT, Multiple choice questions, Diagrams		<u>Understanding Based</u> -Identify the different steps for computation of tax payment	
JANUARY	Time and value of Supply. GST Network, GST Council, Overview of GST Tariff and HSN code. GST Portal:	Valuation of Goods and valuation of taxable supply	PPT, Quiz, Practical Questions		-Describe the information required for GST council.	
FEBRUARY	UNIT II Determination of Taxable Supply and computation of Tax. Input Tax Credit- Concept, eligibility and conditions for taking input tax credit.	Computation of Tax, Computation of Input Tax Credit	Practical question, Multiple Choice Question	Analyze the computation procedure of tax and input tax credit analysis	<u>Higher Order Thinking Skills Based</u> -Calculate Input	



	Registration- Registration Procedure, Amendments, cancellation and revocation of cancellation. Tax Invoices, Credit and Debit Notes. E-way Bill.	Registration Process, Different FORMs, E-way Bills	PPT, Multiple choice Questions		Tax Credit. Evaluate the Total Tax liability
MARCH	UNIT III The Central Goods and Services Tax Act, 2017/The Rajasthan Goods and Services Tax Act, 2017: Payment of Tax, Interest and Penalty, Filing of Returns and Assessment.	Filing Different Returns, Assessment procedure.	Practical Question, PPT	Understand the procedure, amendments and cancellation of registration.	
	Transitional provision: Migration of existing tax Payer, Transitional Arrangement for Input Tax credit	Migration from existing tax system to new tax system	PPT, Quiz		
	Custom Act: Basic Concepts, Important Definitions, Levy and exemptions from duty, types of duty Classification of goods, valuation of goods, computation of Assessable Value and custom duty. Refund of duty.	Focus on basic concept of custom duty, computation of custom duty IGST	PPT, Multiple choicequestion, Practical Questions		

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SOPHIA GIRL'S COLLEGE, AJMER (AUTONOMOUS)

M.COM (ABST) (PREVIOUS)

SEMESTER II (M.COM PREV)

AUDITING AND ASSURANCE (COMM-204)

MAX MARKS:100(70 EXT;30 INT)

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

Credit: 6

COURSE PLAN

SEM/Month	UNIT/TOPIC	Concepts/facts	Teaching Pedagogy	Learning Outcomes	Questions	Marks Weightage(%)
DEC	UNIT I Meaning and objects of auditing, nature of Auditing. Basic principles of Auditing	Basic concept of Auditing,	PPT, Diagram, Multiple choice questions	Understand the knowledge of auditing principles.	<u>Knowledge Based</u> -What is Audit? -Explain the different types of audit.	Knowledge-- 25
	Conduct and control of an audit, Sampling in Auditing, Audit Report	Audit standards and procedure	PPT, Group discussion	process and control of audit.		Understanding-45
JAN	UNIT II Audit of Financial statement: Audit of payments, receipts, sales, purchase, personal ledger, fixed assets, investments.	Different Internal check systems	PPT, Quiz	Develop the skills of preparing audit report.	<u>Understanding Based</u> -Identify the different steps of verification of assets -Compare provisions and reserves.	Higher Order- 30
	other assets and miscellaneous expenditure, capital and reserves, liabilities and other issues Profits,	Verification of different assets	PPT, Multiple choice questions			
FEB	UNIT III Audit of Companies: Appointment of Auditors, Rights, duties and Liabilities of company auditor.	Different sec regarding Companies duties	PPT	Develop an understanding of audit of companies,	<u>Higher Order Thinking Skills Based</u> -Explain the different liabilities of an auditor. - Discuss forensic audit.	
MARCH	Special Audits: Club, Trust, educational Institution, Cinema Hall, hotel, NGO, audit of Incomplete records, Introduction to Government Audit. Forensic audit	Different audits and forensic audit	PPT	NGO government audit and forensic audit		

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SOPHIA GIRL'S COLLEGE, AJMER (AUTONOMOUS)
M.COM (FINAL) (SEMESTER IV)

INDIRECT TAX (PAPER II) (COMM-401)

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

Credit: 06

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

COURSE PLAN

SEM IV Month	UNIT/TOPIC	Concepts/facts	Teaching Pedagogy	Learning Outcomes	Questions	MarksWei ghtage(%)
DECEMBER	UNIT I The Central Goods and Services Tax Act, 2017/The Rajasthan Goods and Services Tax Act, 2017: Introduction and Definitions, Exemptions from Tax, Place of supply	Basic concept of GST, Council, Suvidha Provider, Eco system Different Exemption, Different places for supply	PPT, Multiple choice questions, Diagrams, Group discussion PPT, Multiple choice questions, Diagrams	Understand the concept of Central GST and State GST	<u>Knowledge Based</u> - What is Goods and Service Tax? -Compare Value of supply of goods or services. <u>Understanding Based</u> -Identify the different steps for computation of tax payment -Describe the information required for GST council.	Knowledge--20 Understanding-40 Higher Order-40
JANUARY	Time and value of Supply.GST Network, GST Council, Overview of GST Tariff and HSN code. GST Portal:	Valuation of Goods and valuation of taxable supply	PPT, Quiz, Practical Questions			
	UNIT II Determination of Taxable Supply and computation of Tax. Input Tax Credit- Concept, eligibility and conditions for taking input tax credit.	Computation of Tax, Computation of Input Tax Credit	Practical question, Multiple Choice Question	Analyze the computation procedure of tax and input tax credit analysis		



FEBURARY	Registration- Registration Procedure, Amendments, cancellation and revocation of cancelation. Tax Invoices, Credit and Debit Notes. E-way Bill.	Registration Process, Different FORMs, E-way Bills	PPT, Multiple choice Questions		Higher Order Thinking Skills Based -Calculate Input Tax Credit. -Evaluate the Total Tax liability
	Payment of Tax, Interest and Penalty, Filing of Returns and Assessment. Transitional provision: Migration of existing tax Payer, Transitional Arrangement for Input Tax credit	Filling Different Returns,, Assessment procedure.Transi tional provision:	Practical Question, PPT		
MARCH	UNIT III Introductions and Definitions, Levy and Collection of Tax, Nature of Supply, Place of Supply of Goods or Services or Both, Zero Rated Supply, Apportionment of Tax and settlement of Funds,.	Basic concept of Integrated Goods and Service Tax	PPT, Quiz	Impart basic knowledge of custom duty	
	Custom Act: Basic Concepts, Important Definitions, Levy and exemptions from duty, types of duty Classification of goods, valuation of goods, computation of Assessable Value and custom duty. Refund of duty.	Focus on basic concept of custom duty, computation of custom duty IGST	PPT, Multiple choice question, Practical Questions		

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