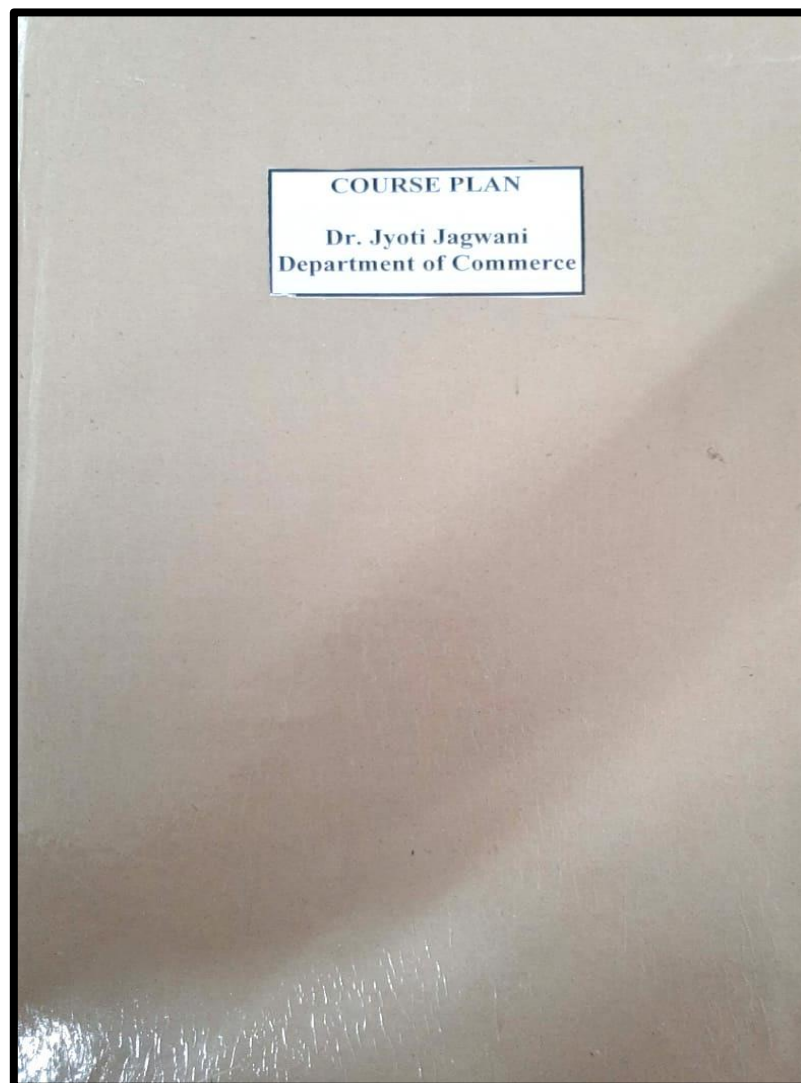




SOPHIA GIRLS' COLLEGE(AUTONOMOUS), AJMER



COURSE_PLAN_2019-20_DR_JYOTI_JAGWANI



COURSE PLAN

U.G Programs

&

P. G. Programs

SEM I, III, V

[2019-20]



SOPHIA GIRL'S COLLEGE, AJMER (AUTONOMOUS)

B.Com I (SEMESTER I) BUSINESS STATISTICS-I (PAPER II) (COM-102)

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

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

Credit: 04

COURSE PLAN

SEM I Month	UNIT/TOPIC	Concepts/facts	Teaching Pedagogy	Learning Outcomes	Questions	Marks Weightage(%)
JULY- AUGUST	UNIT I Introduction: Statistics as a subject; Descriptive Statistics - compared to Inferential Statistics; Types of data;	Data, Facts, Investigation, Graphical presentation	PPT, Diagrams, Multiple choice questions	Interpret the concept of statistical tools and techniques	<u>Knowledge Based</u> - -What is statistics? -Compare primary data and secondary data.	Knowledge e--60 Understan ding-30 Higher Order-10
	Collection of data: Official Statistics. Simple Random Sample, Stratified random sample .Analysis of Univariate Date :	Different sources, Probable errors, Classification of data	Match the following, Diagrams, Tables, Charts		<u>Understanding Based</u> -Identify the use and importance of statistics. -Describe the stages of investigation.	
	Construction of a frequency distribution, Concept of central tendency.	Average value, Arrangement of series, Partition values computation	Practical questions		<u>Higher Order Thinking Skills Based</u> - -Calculate Mean, mode and median from the data. - Evaluate the mean deviation from the data.	
SEPTEMBER	UNIT II Dispersion – Meaning, importance, methods of measurement of dispersion and its coefficient.	Mean Deviation, Standard Deviation	PPT, Practical Questions	Assess dispersion and methods of measurement of dispersion and skewness.		✓
	Skewness– meaning, methods of measuring skewness and difference between dispersion and skewness.	Measure of frequency distribution	PPT, Practical Questions			
OCTOBER - 15 NOVEMBER	UNIT III Correlation- meaning , types and different methods of correlation.	Correlate different series	Practical questions	Develop an understanding of linear regression and correlation.		Head Department of Management Sophia Girls' College (Autonomous) , Ajmer
	Linear regression	Average relationship between two or more variable	Practical questions, Multiple choice Questions			

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

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



SOPHIAGIRL'S COLLEGE, AJMER (AUTONOMOUS)

B.Com Hons I (SEMESTER I)

BUSINESS MATHEMATICS (PAPER II) (BCOMH-102)

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

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

Credit: 04

COURSE PLAN

SEM Mo nth	UNIT/TOPIC	Concepts/facts	Teaching P edagogy	Learning O utcomes	Questions	Marks Weig
JULY-	UNIT I Permutations and Combinations: Definition, Factorial Notation, Theoremson Permutation, Permutations with repetitions, Restricted Permutations; Theorems on Combination, Basic identities Restricted Combinations.	Permutation and combination computation	Practical problems and Multiple choice questions	Interpret the concept of Mathematical tools and techniques	<u>Knowledge Based</u> - -What is anannuity? -Compute simple interest and compound interest. <u>UnderstandingBased</u> -Identify the use logarithms -Compute the combination. <u>Higher Order Thinking Skills Based</u> - -Calculate Arithmetic progression. - Solve the matrix.	Knowledge--60 Understandi ng-30 Higher Order-10
	Logarithm: Definition, Base and Index of Logarithm, General properties of Logarithm, Common Problems.	Logarithm Basics	Practical Questions, Quiz			
AUGUST	Compound Interest and Annuities: Simple AP and GP Series, Different types of interest rates, Net present value, Types of annuities, like ordinary, due, deferred, continuous, perpetual, and their future and present values using different types of rates of interest. Valuation of simple loans and debentures, Problems relating to Sinking Funds.	Simple Interest, Compound Interest, Annuity Value	Practical Problems			



SEPTEMBER

UNIT II

Arithmetic Progression: Concept of Sequence and Series: Meaning and Properties of Arithmetic Progression; Finding General Term; Sum and Means; Miscellaneous Problems of Arithmetic Progression.

Arithmetic Progression Basics

Practical Problems, Multiple choice Questions

Assess Arithmetic Progression and Geometric Progression

Geometric Progression: Meaning and Properties of Geometric Progression; Finding General Term; Sum of Finite & Infinite Series; Means; Miscellaneous Problem of Geometric Progression.

Geometric Progression Basics

Practical Problems, Quiz

OCTOBER

UNIT III

Binomial Theorem: Statement of the theorem for positive integral index, General term, Middle term, Simple properties of binomial coefficients.

Binomial theorem

Practical Problems, Multiple choice Questions

Develop an understanding of Binomial theorem and Matrices & Determinants

15 NOVEMBER

Matrices and Determinants: Algebra of matrices. Inverse of a matrix, Matrix Operation – Business Application. Solution of system of linear equations (having unique solution and involving not more than three variables) using matrix inversion Method and Cremer's Rule.

Matrices Operations, Determinants, Linear equations

Practical Problems, Quiz

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PRINCIPAL
SOPHIA GIRLS' COLLEGE
(AUTONOMOUS)
AJMER

[Signature]

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



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>	



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.

Standard deviation, Average of portfolio

Practical Questions, Multiple choice questions, Group discussion

Thinking Skills Based
-Calculate risk and return from the data.
-Evaluate the beta of portfolio.

SEPTEMBER

UNIT II

The Securities and Exchange Board of India: Objectives, Functions, organizations, Role in Primary market, secondary market and SEBI

Regulatory body, Rules and regulations for stock

PPT, Multiple choice Questions Understand the role of SEBI in stock market and fundamental analysis

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.

Return Risk features, Knowledge of credit rating

PPT, Practical Questions

Valuation of Equity Stock: Introduction, features, Valuation through accounting concept, Dividend Concept, Earnings concept and Capital Asset pricing Model (CAPM Model)

Value per share, EPS

PPT, Practical Questions



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

OCTOBER UNIT III

R 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 choice question

15 NOVEMBER

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

Listing requirement

PPT, Quiz

Sr Pearl
PRINCIPAL
SOPHIA GIRLS' COLLEGE
(AUTONOMOUS)
AJMER

Jyoti

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



SOPHIA GIRLS' 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	Teaching Pedagogy	Learning Outcomes	Questions	Marks Weightage(%)
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 Cost of production, Best method for stock valuation	PPT, Diagram, Multiple choice questions PPT, Practical 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>Understanding Based</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 adopted 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.		
NOVEMBER	Transfer Pricing	Selling price and tender price computation	Practical questions, Group Discussion			

Sr Pearl
PRINCIPAL
SOPHIA GIRLS' COLLEGE
(AUTONOMOUS)
AJMER

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



SOPHIA GIRLS' 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)

Credit: 06

COURSE PLAN

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
AUGUST - SEPTEMBER	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	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	
	UNIT II Project Feasibility Study: Market Analysis, Technical Analysis, Financial Analysis. Project Evaluation	Market information and Market survey, Demand forecasting	Practical questions, Multiple choice questions	Identify the project ideas	<u>Higher Order Thinking Skills Based</u> - -Explain the social cost benefit analysis -Evaluate the Critical path method from the given information.	
	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	Integrate knowledge of risk and sensitivity analysis, social cost benefit and network analysis, non integral system.		
OCTOBER -	UNIT III Project Organization: Structure and responsibilities.	Probabilities and decision tree analysis	PPT Multiple choice questions			✓
NOVEMBER	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			

Dr. Pooja
PRINCIPAL
SOPHIA GIRLS' COLLEGE
(AUTONOMOUS)

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



COURSE PLAN

U.G Programs

&

P. G. Programs

SEM II, IV, VI

[2019-20]



SOPHIA GIRL'S COLLEGE, AJMER (AUTONOMOUS)

B.COM I (SEMESTER II)

BUSINESS STATISTICS-II (PAPER II) (COM-202)

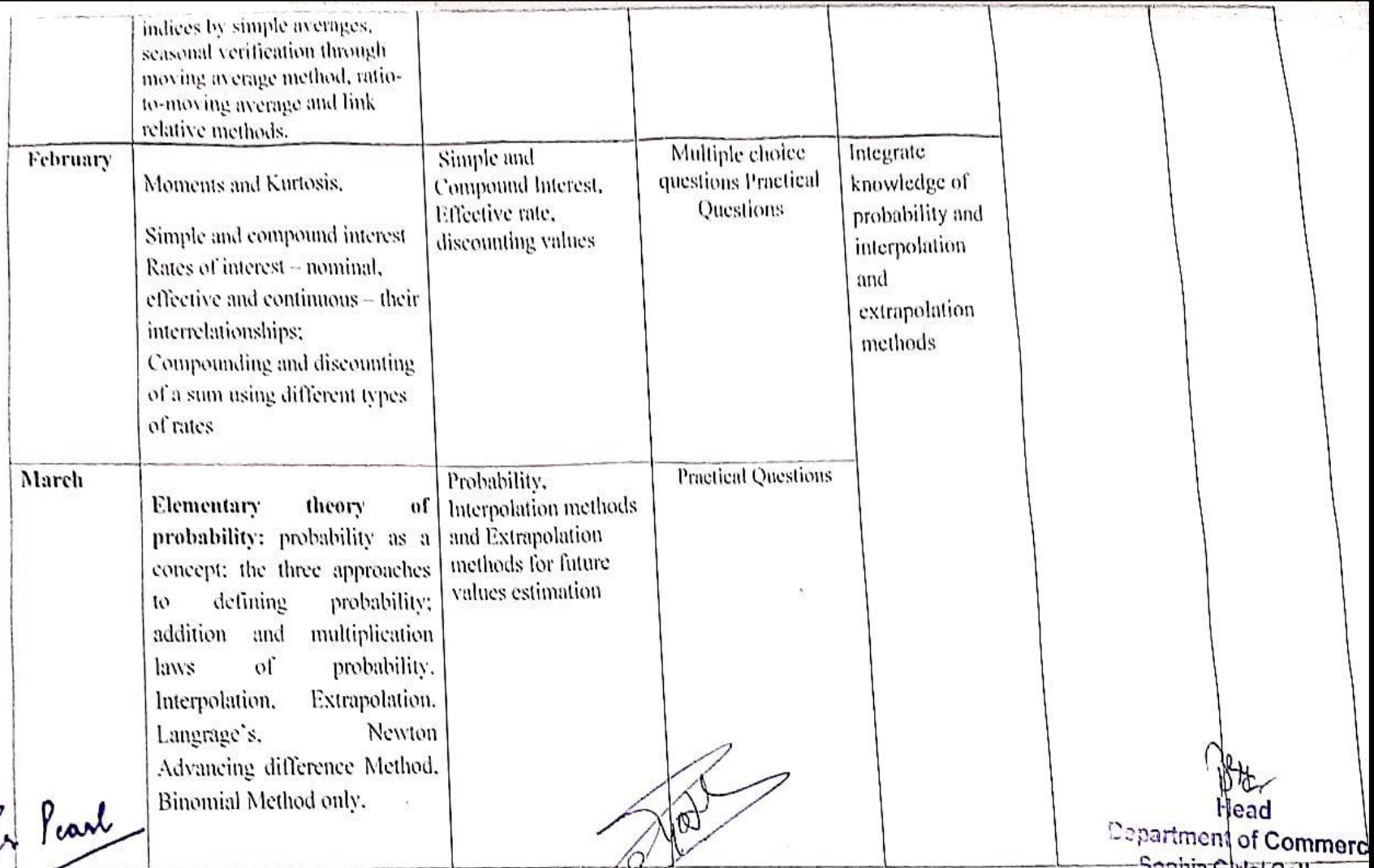
Max. Marks : 100(70Ext; 30Int)

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

Credit: 04

COURSE PLAN

SEM II Month	UNIT/TOPIC	Concepts/facts	Teaching Pedagogy	Learning Outcomes	Questions	Marks Weightage (%)
December	Unit I Index number: meaning, types and uses; methods of constructing price and quantity indices (simple and weighted);	Computation of Index number,	PPT, Diagrams, Practical Questions	Interpret the concept of index number and business forecasting.	<u>Knowledge Based</u> -What is Index Numbers? -Identify the different methods of Computation of Index number.	Knowledge-60 Understanding-30 Higher Order-10
	Test of adequacy; chain-base index number; base shifting,	Concept of Chain base fixed base, base conversion	PPT, Diagrams, Formulas and practical question		<u>Understanding Based</u> -Examine the procedure of Business Forecasting -Explain Interpolation and Extrapolation.	
January	Splicing and deflating; problems in constructing index numbers; consumer price index. Business Forecasting.	Computation of Real wages and salary, Basic Business forecast methods	PPT, Group Activity	Develop an understanding of time series and basic mathematics of finance.	<u>Higher Order Thinking Skills Based</u> -Explain the Time series methods. -Discuss the Probability and its various aspects.	
	Unit II - Analysis of time series : cause of variations in time series data; components of a time series; decomposition – additive and multiplicative models; determination of trend – moving averages method and method of least squares (including Linear, second degree, parabolic); computation of seasonal	Time series data, methods for future data estimation, trend values	Charts, Diagrams, Match the followings			



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SOPHIA GIRL'S COLLEGE, AJMER (AUTONOMOUS)
B.Com Hons I (SEMESTER II)

FINANCIAL STATEMENT ANALYSIS (PAPER IV) (BCOMH-204)

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

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

Credit: 04

COURSE PLAN

SEM II Month	UNIT/TOPIC	Concepts/facts	Teaching Pedagogy	Learning Outcomes	Questions	Marks Weightag(%)
DECEMBER	UNIT I Meaning of Financial Statement; Elements of Financial Statements – Assets, Liabilities, Equity, Incomes and Expenses and their features; Constituents of Financial Statements – Income Statement and Balance Sheet and their features; Information incorporated in Financial Statements and their Qualitative requirements; Limitations of Financial Statements.	knowledge about income statement and balance sheet, qualitative requirements	PPT and Multiple choice questions	Develop the understanding of financial analysis techniques in order to determine profitability & liquidity	<u>Knowledge Based</u> - -What is financial statement? -Compare income statement and balance sheet. <u>Understanding Based</u> -Identify the the content of annual report. -Describe the uses and limitation of ratio analysis.	Knowledge--60 Understanding-30 Higher Order-10
	Statutory Requirements for preparation of Financial Statements: Relevant provisions of Companies Act,2013 for the preparation of Profit and loss Account and Balance Sheet; Corporate Financial Reporting - meaning, need and objectives, Report of the Board of Directors, Contents of Annual report, Mandatory and Voluntary Disclosures through Annual Report.	Rules and regulation of companies act, concept about report	PPT, Group discussion, Quiz		<u>Higher Order Thinking Skills Based</u> - -Prepare fund flow statement from the following data. -Prepare the Cash flow statement from the following statement.	



JAN.

UNIT II Techniques of Financial Statement Analysis: Meaning and objectives of Financial Statement Analysis; Techniques of Financial Statement analysis – Comparative Statement, Common-size Statement and Trend Analysis.

Preparation of financial statement, Trend analysis

PPT, Multiple choice questions

Meaning of Accounting Ratio, Classification of Accounting Ratios; objectives of Ratio Analysis; Advantages and Limitations of Ratio Analysis; Precaution to be taken before using Ratios; Computation of various Ratios – Activity Ratios, Liquidity Ratios, Solvency and Leverage Ratios and Profitability Ratios.

Computation of different ratios

Practical Problems, Multiple choice Questions

Review the Statutory Requirements for preparation of Financial Statements

FEB.

UNIT III Statements of Changes in Financial Position (SCFP): Evolution of SCFP; Funds Flow Statement – Meaning of Fund, Flow of Fund, Importance and Limitations of Fund Flow Statement, Preparation of Fund Flow Statement and Statement of Changes in Working Capital.

Analysis of companies financial position and flow of funds

Practical Problems, Quiz

MARCH

Meaning of Cash Flow Statement, Distinction between Fund Flow Statement and Cash Flow Statement; Accounting Standard 3 and its salient features, Preparation of Cash Flow Statement as per AS-3.

Analysis of cash position of different companies

Practical Problems, multiple choice question

Understand the knowledge of cash position of two different time period.

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

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



SOPHIA GIRL'S COLLEGE, AJMER (AUTONOMOUS)

BBA III SEMESTER VI

AUDITING (BBA-6021)

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

COURSE PLAN

MAX MARKS:100 (70EXT;30INT)

Credit: 4

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, process and control of audit.	<u>Knowledge Based</u> - What is Audit? -Explain the different types of audit.	Knowledge-- 40 Understanding-40 Higher Order-20
	Conduct and control of an audit, Sampling in Auditing. Audit Report	Audit standards and procedure	PPT, Group discussion			
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.	
	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, NGO government audit and forensic audit	<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			

Sr Pearl

PRINCIPAL

SOPHIA GIRLS' COLLEGE
(AUTONOMOUS)
AJMER

Head

Department of Commerce

Sophia Girls' College
(Autonomous) Ajmer



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 (28 EXT; 12 INT)

COURSE PLAN

Credit: 6

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 Understanding-- 45 Higher Order-- 30
	Conduct and control of an audit, Sampling in Auditing, Audit Report	Audit standards and procedure	PPT, Group discussion	process and control of audit.		
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 and reserves.	
	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		

Sr Pearl
PRINCIPAL
SOPHIA GIRL'S COLLEGE
(AUTONOMOUS)
AJMER

Sr Pearl
PRINCIPAL
SOPHIA GIRL'S COLLEGE
(AUTONOMOUS)
AJMER

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