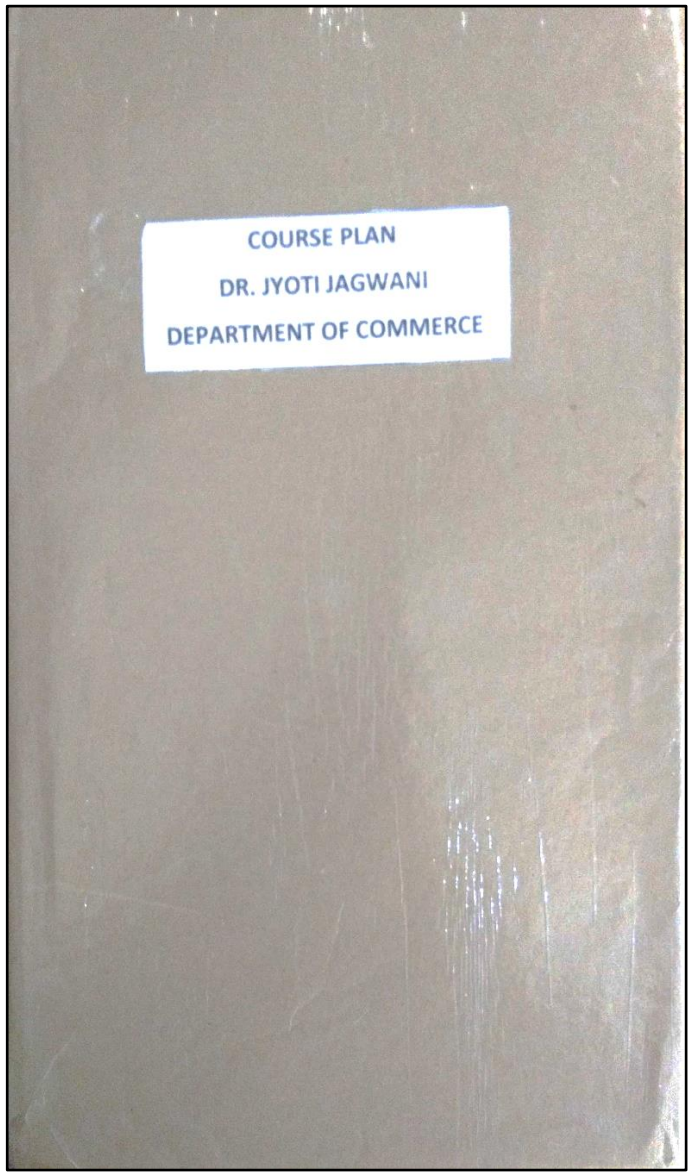
# SOPHIA GIRLS' COLLEGE (AUTONOMOUS), AJMER



# COURSE PLAN

# (2022-23)

# U.G Programs

# &

# P. G. Programs

SEM I, III, V

# SOPHIA GIRL'S COLLEGE (*AUTONOMOUS*), AJMER

## 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 (%) |
|---|---|---|---|---|---|---|
| Aug. | **UNIT I**<br>Introduction: Statistics as a subject; Descriptive Statistics - compared to Inferential Statistics; Types of data; | Statistics, Data types, Investigation, Graphical presentation | PPT, Multiple choice questions, Quiz, Group discussion. | Interpret the concept of statistical tools and techniques | *Knowledge Based* -<br>-What is primary data?<br>-Explain various objects of statistics.<br><br>*Understanding Based*<br>-Identify the merits of sampling.<br>-Describe the stages of investigation.<br><br>*Higher Order Thinking Skills Based* -<br>-Calculate Mean, mode and median from the data.<br>- Evaluate the Standard deviation from the data. | Knowledge--60<br>Understanding-30<br>Higher Order-10 |
| Sept | Collection of data; Official Statistics. Simple Random Sample, Stratified random sample .Analysis of Univariate Data : | Sampling Techniques, Different sources, Probable errors, Classification of data | Graphical Presentations, Diagrams, Tables, Charts | | | |
| | Construction of a frequency distribution, Concept of central tendency. | Average value, Arrangement of series, Partition values computation | Practical questions, Multiple choice question | | | |
| Oct. | **UNIT II**<br>Dispersion – Meaning, importance, methods of measurement of dispersion and its coefficient. | Concept of various Deviation, measure coefficient | PPT, Practical Questions, Quiz | Assess dispersion and methods of measurement of dispersion and | | |
| Nov. | Skewness– meaning, methods of measuring skewness and difference between dispersion and skewness. | Measure of frequency distribution | PPT, Practical Questions, MCQ | | | |
| Dec. | **UNIT III**<br>Correlation- meaning , types and different methods of correlation. | Correlate different series | Practical questions, Quiz | Develop an understanding of linear regression and correlation. | | |
| | Linear regression | Average relationship between two or more variable | Practical questions, Multiple choice Questions | | | |

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## SOPHIA GIRL'S COLLEGE (*AUTONOMOUS*), AJMER

### 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 I Month | UNIT/TOPIC | Concepts/facts | Teaching Pedagogy | Learning Outcomes | Questions | Marks Weightage(%) |
|---|---|---|---|---|---|---|
| Aug. | UNIT I<br>**Permutations and Combinations:** Definition, Factorial Notation, Theorems on Permutation, Permutations with repetitions, Restricted Permutations; Theorems on Combination, Basic identities, Restricted Combinations. | Computation of Permutation & combination through different parameters | Practical problems and MCQ, Assignments | Interpret the concept of Mathematical tools and techniques | *Knowledge Based* -<br>-What is Permutation?<br>-What is restricted combination?<br><br>*Understanding Based*<br>-Find the sum of series in Arithmetic progression.<br>-What is the meaning of Net present value.<br><br>*Higher Order Thinking Skills Based* -<br>-Calculate sum in Geometric progression.<br>- Solve linear equation from the folloowing data. | Knowledge--60<br>Understanding -30 Higher Order-10 |
| Sept. | ***Compound Interest and Annuities:*** 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. | Computation of Simple Interest, Compound Interest and Annuity Value | Practical Questions, Quiz | | | |

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|---|---|---|---|---|---|---|
| | **UNIT II**<br>***Arithmetic Progression**: Concept of Sequence and Series; Meaning and Properties of Arithmetic Progression; Finding General Term; Sum and Means; Miscellaneous Problems of Arithmetic Progression.* | Various calculation in Arithmetic Progression | Practical Problems, Quiz | | | |
| **Oct.** | **Geometric Progression:** Meaning and Properties of Geometric Progression; Finding General Term; Sum of Finite & Infinite Series; Means; Miscellaneous Problem of Geometric Progression. | Basic knowledge of Geometric Progression | Practical Problems, MCQ | Assess Arithmetic Progression and Geometric Progression | | |
| | **Harmonic Mean**: Concept, Properties, Finding Sum and Means of series. | Basic knowledge of Harmonic progression | Practical Problems, | | | |
| **Nov.** | **UNIT III**<br>**Binomial Theorem:** Statement of the theorem for positive integral index, General term, Middle term, Simple properties of binomial coefficients. | Concept of Binomial theorem | Multiple choice Questions, Practical Problems, Diagram | Develop an understanding of Binomial theorem and Matrices & Determinants | | |
| **Dec.** | **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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# SOPHIA GIRL'S COLLEGE (*AUTONOMOUS*), AJMER

## B.COM Hons II (ABST) (SEMESTER III)

## AUDITING AND ASSURANCE (PAPER III) (COMH-303)

MAX MARKS:100 (70 EXT;30 INT) MIN. MARKS: 40 (28EXT; 12INT) Credit: 4

**COURSE PLAN**

| SEM/ Month | UNIT/TOPIC | Concepts/facts | Teaching Pedagogy | Learning Outcomes | Questions | Marks Weightage(%) |
|---|---|---|---|---|---|---|
| **July** | **UNIT I** Meaning and objects of auditing, nature of Auditing, Basic principles of Auditing | Basic concept of Audit, audit techniques & principles | PPT, Quiz, Assignment | Understand the knowledge of auditing principles, process and control of audit. | *Knowledge Based* - What is Final Audit? -Explain the Internal control system. *Understanding Based* -Identify the different steps of verification of assets -Compare Capital reserves and revenue reserves. *Higher Order Thinking Skills Based* - -Explain the different liabilities of an auditor. - Discuss forensic audit. | Knowledge-50 Understanding -35 Higher Order-15 |
| | Conduct and control of an audit, Sampling in Auditing, Audit Report | Audit program and procedure | PPT, Group discussion, MCQ | | | |
| **Aug.** | **UNIT II** Audit of Financial statement: Audit of payments, receipts, sales, purchase, personal ledger, fixed assets, investments. | Various Internal check systems | PPT, Quiz, Assignments | Develop the skills of preparing audit report. | | |
| **Sept.** | other assets and miscellaneous expenditure, capital and reserves, liabilities and other issues Profits, | Verification of different assets & liabilities | PPT, MCQ | | | |
| **Oct.** | **UNIT III** Audit of Companies: Appointment of Auditors, Rights, duties and Liabilities of company auditor. | Various sec of company audit. | PPT, Group discussion, Multiple choice questions | Develop an understanding of audit of companies, NGO government audit and forensic audit | | |
| **Nov.** | Special Audits: Club, Trust, educational Institution, Cinema Hall, hotel, NGO. Audit of Incomplete records, Introduction to Government Audit. Forensic audit | Audit of Different institutions and forensic audit | PPT, Quiz, Assignment | | | |

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## SOPHIA GIRL'S COLLEGE (*AUTONOMOUS*), AJMER

## B.COM III (SEMESTER V)

### INVESTMENT MANAGEMENT (PAPER II) (COM-502)

Max. Marks :100 (70Ext; 30 Int) Min. Marks: 40(28 Ext;12 Int) Credit: 04

### COURSE PLAN

| SEM Month | UNIT/TOPIC | Concepts /facts | Teaching Pedagogy | Learning Out | Questions | Marks Weightage (%) |
|---|---|---|---|---|---|---|
| **July** | **UNIT I**<br>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 Shelter. Investment avenues – Non marketable Financial Assets – Money Market Instruments – | Basic concept of investment decision and its different avenues. | PPT, Quiz, Graphical Presentation Group discussion | Develop the skill to compute risk & return of securities . | *Knowledge Based* -<br>What are the different investment avenues?<br>-Explain the mutual funds.<br><br>*Understanding Based*<br>-Identify the different steps required for the allotment of shares through book building process.<br>-Describe the information required for technical analysis.<br><br>*Higher Order Thinking Skills Based*<br>-Calculate risk and return from the data. | Knowledge--40<br>Understanding-40<br>Higher Order-20 |
| **Aug.** | **New Issue Market**: Concept, Participants, Collection Centers, Placement of the Issue, pricing of the Issue, allotment of shares, Investor protection in the Primary market. | Various methods of issue of shares in new issue market. | PPT, MCQ, Group Discussion | | | |
| | **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.<br><br>**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. | Focus on Stock exchange, market capitalization, BOLT<br><br>Computation of Risk and return through various methods | PPT, Quiz, Group, Assignments<br><br>Practical Questions, Quiz | | | |

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| Sept | **UNIT II**<br><br>**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., Technical Analysis | Trend of market, Financial Statement analysis, Focus on different measurements of company | PPT, Multiple choice Questions, | Analyse the stock market operation & security markets. | -Evaluate the different ratios from the following data: |
| | **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, | PPT, Practical questions, Group discussion | | |
| Oct. | **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 | | |
| | **UNIT III**<br>**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 agencies | Practical Questions, MCQ | | |
| Nov. | **Valuation of Equity Stock:** Introduction, features, Valuation through accounting concept, Dividend Concept , Earning s concept and Capital Asset pricing Model ( CAPM Model) | Value per share,<br><br>EPS | PPT, Practical Questions | | |
| | **The Securities and Exchange Board of India:** Objectives, Functions, organizations, Role in Primary market, secondary market and SEBI | Regulatory body, Rules and regulations for | PPT, Assignment, group discussion | | Understand the role of SEBI in stock market and fundamental analysis |
| | **Listing of securities**: Concept, Merits of Listing, Demerits, Eligibility for listing, listing of Right Shares, Recent Developments. | Listing requirement | PPT, Quiz, Group discussion | | |

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**SOPHIA GIRL'S COLLEGE (*AUTONOMOUS*), AJMER**

**M.Com Final (ABST)**

**SEMESTER IV**

**OPERATIONAL RESEARCH (COMM-303)**

**MAXMARKS: 100(70EXT;30INT)** **MIN.MARKS:40 (28EXT;12INT)** Credit: 06

**COURSE PLAN**

| SEM | UNIT/TOPIC | Concepts/facts | Teaching Pedagogy | Learning Outcomes | Questions | Marks Weightage(%) |
|---|---|---|---|---|---|---|
| Sept. | **UNIT I**<br>**Operations Research:** Introduction, Definition, scope of Operations Research, characteristics, Process of Operations Research. Quantitative approach to decision making, models & modelling in Operations Research. Limitation of operation. | Understand the concept of operation research, Proper allocation of resources, time and cost | PPT, Diagram, Multiple choice questions | Understand the basic concept of operational research. | *Knowledge Based* -<br>-What is operation research?<br>-Write the equation of linear programming.<br><br>*Understanding Based*<br>-Solve the transportation problem<br>-Solve the assignment problem.<br><br>*Higher Order Thinking Skills Based* - | Knowledge--20<br>Understanding -40 Higher Order-40 |
| | **Linear programming:** Structure of linear program model, Assumption, Advantages, Limitations, General mathematical model, Guidelines for formulation of linear programming model Graphic | Formulation of equation and linear programming model | PPT, Group Discussion, Practical questions and Quiz | | | |
| **Oct.** | Simplex Methods, Concept of Dual | Different methods for linear programming | Practical questions, Multiple choice | Develop the skill to compute | | |

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| | **UNIT II**<br><br>Transportation problem, General structure of transportation problem, methods of finding initial basic feasible solution (NWCM, LCM & VAM), test for optimality (MODI Method), degeneracy (theory only) | Identification of best solution for maximization of profit and minimization of cost | Practical questions, MCQ, Assignment | transportation and assignment. | -Evaluate the critical path from the following information:<br>- Estimate the value of game. |
| **Nov.** | Assignment problems, Introduction, General structure, problems on minimization & maximization.<br><br>**UNIT III**<br>**Network Analysis**: CPM and PERT, Crashing. | General methods of assignment.<br><br>Preparing of network diagrams, minimum project cost and time | Practical questions, Quiz<br><br>PPT, practical, questions, diagram, flow charts | Analyse the game theory. Interpret concept of network analysis. | |
| **Dec.** | **Theory of games**- formulation of game models, Two person Zero sum games & their solution, 2 x N and M x 2 games, M x N game, pure with saddle point, Mixed strategies (Graphical and algebraic methods), Limitations of game theory. Queuing Theory (only single server and single channel). | Formulation of game models with different methods. understand the concept of queuing theory | Practical questions, Multiple choice questions | | |

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# COURSE PLAN (2022-23)

# U.G Programs

# &

# P. G. Programs

## SEM II, IV, VI

# SOPHIA GIRL'S COLLEGE (*AUTONOMOUS*), AJMER

## 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

| Month | UNIT/TOPIC | Concepts/facts | Teaching Pedagogy | Learning Outcomes | Questions | Marks Weightage (%) |
|---|---|---|---|---|---|---|
| Jan | **Unit I** Index number: meaning, types and uses; methods of constructing price and quantity indices (simple and weighted); | Computation of Index number through various methods, | PPT, Practical Questions, MCQ | Interpret the concept of index number and business forecasting. | *Knowledge Based*<br>-What is fixed base index Numbers?<br>-Identify the different methods of Computation of Index number.<br><br>*Understanding Based*<br>-Discuss the procedure of Business Forecasting<br>-Explain various methods of Interpolation and Extrapolation.<br><br>*Higher Order Thinking Skills Based*<br>-Calculate Fisher's Ideal index number from the following data. | Knowledge--50<br>Understanding-35<br>Higher Order-15 |
| | Test of adequacy; chain-base index number; base shifting, | Concept of Chain base fixed base, base conversion | Formulas and practical question, | | | |
| Feb | Splicing and deflating; problems in constructing index numbers; consumer price index. Business Forecasting. | Computation of Real wages and salary, Basic Business forecast methods | Group Activity, Multiple choice question | Develop an understanding of time series and basic mathematics of finance. | | |
| | **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 | Basics of Time series, methods for future data estimation, trend values | Charts, Diagrams, MCQ | | | |

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| | indices by simple averages, seasonal verification through moving average method, ratio-to-moving average and link relative methods. | | | | -Discuss the Probability and its various aspects. | |
| March | Moments and Kurtosis.<br><br>Simple and compound interest Rates of interest – nominal, effective and continuous – their interrelationships; Compounding and discounting of a sum using different types of rates | Simple and Compound Interest, Effective rate, discounting values | Multiple choice questions Practical Questions | Integrate knowledge of probability and interpolation and extrapolation methods | | |
| April | **Elementary theory of probability:** probability as a concept; the three approaches to defining probability; addition and multiplication laws of probability. Interpolation, Extrapolation. Langrage's, Newton Advancing difference Method, Binomial Method only. | Concept of Probability, Interpolation and Extrapolation methods for future values estimation | Practical Questions, MCQ, Flow chart | | | |

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# SOPHIA GIRL'S COLLEGE (*AUTONOMOUS*), AJMER

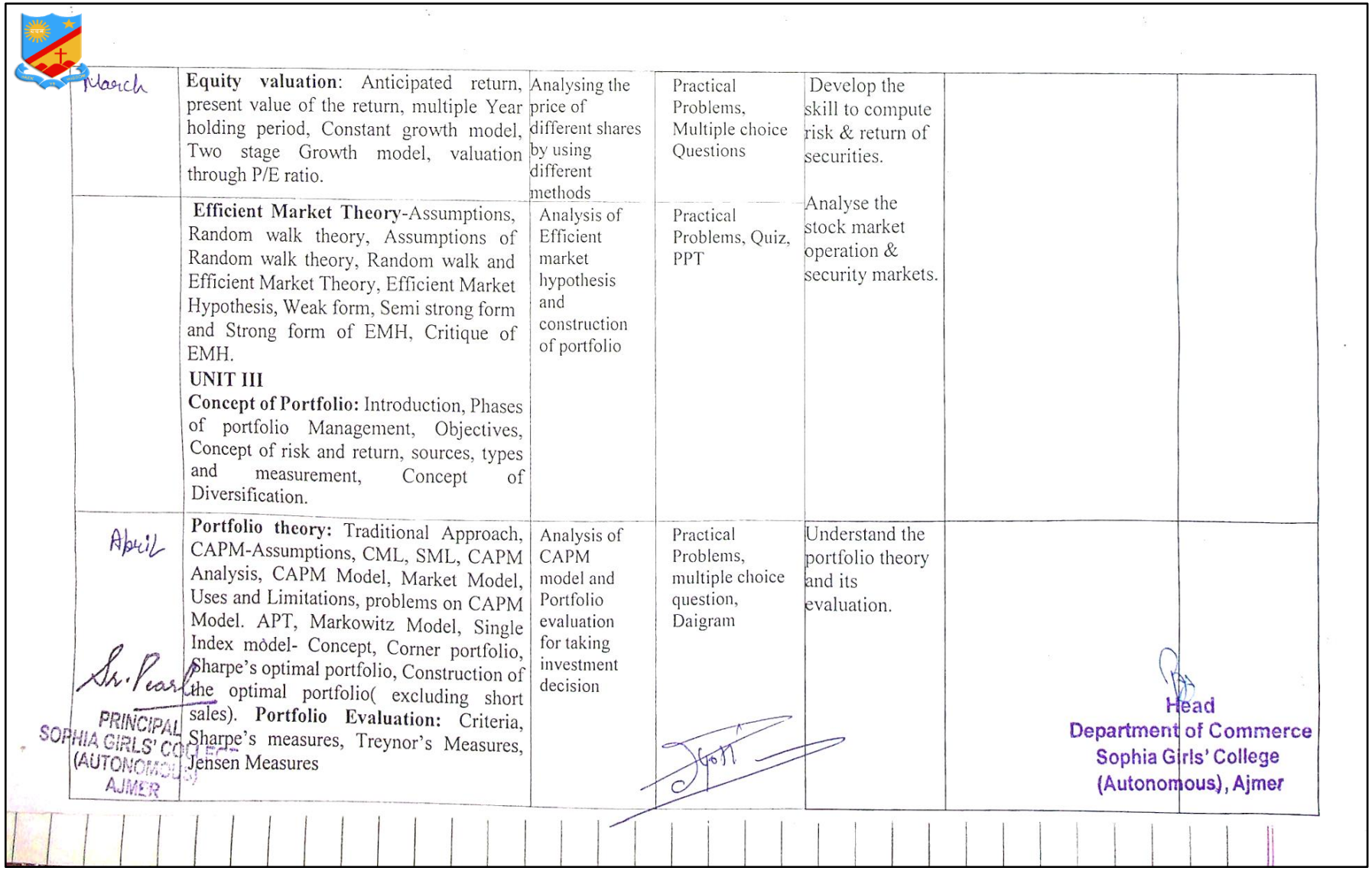
## B.Com Hons II (SEMESTER IV)

### SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT (PAPER IV) (BCOMH-403)

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 Weightag (%) |
|---|---|---|---|---|---|---|
| Jan | **UNIT I Introduction to Investment:** Meaning of Investment, speculation and Gambling, types of investors, Investment Process, Investment objectives and characteristics of Investment. **Regulatory Mechanism:** SEBI –Introduction, objectives, Power, Functions, SEBI reforms in Indian Capital Market. | Knowledge about investment, process of investment, basic concept of regulatory body | PPT, Multiple choice questions and Group Discussion | Understand the basic aspect of investment and its characteristics. | *Knowledge Based* -<br>-What are Investment avenues?<br>-Identify the different functions of SEBI.<br>*Understanding Based*<br>-Identify the different factors of Industry analysis.<br>-Describe the economic analysis.<br><br>*Higher Order Thinking Skills Based* -<br>-Find out the Anticipated return and holding period return from the following data.<br>- From the following data find out the portfolio risk by using sharpe's method. | Knowledge--60 Understanding-30 Higher Order-10 |
| Feb | **Security Analysis:** Introduction, **Fundamental Analysis:** Economic analysis-Factors and technique used, Industry Analysis- Factors and technique used and company Analysis- Factors and technique used. | Basic factor analysis before taking investment decision | MCQ, PPT, Practical Questions | | | |
| | **UNIT II**<br>**Technical Analysis**-Assumption, Dow Theory, Support and resistance level, Moving average, Rate of Change, Relative Strength Index, Charts- Head and Shoulders, V formation , Tops and Bottoms, Indicators-Volume of Trade , short sales. | Basic knowledge about technical features for investment | Quiz, PPT, , Assignment | | | |



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| March | **Equity valuation**: Anticipated return, present value of the return, multiple Year holding period, Constant growth model, Two stage Growth model, valuation through P/E ratio. | Analysing the price of different shares by using different methods | Practical Problems, Multiple choice Questions | Develop the skill to compute risk & return of securities. | | |
| | **Efficient Market Theory**-Assumptions, Random walk theory, Assumptions of Random walk theory, Random walk and Efficient Market Theory, Efficient Market Hypothesis, Weak form, Semi strong form and Strong form of EMH, Critique of EMH.<br>**UNIT III**<br>**Concept of Portfolio:** Introduction, Phases of portfolio Management, Objectives, Concept of risk and return, sources, types and measurement, Concept of Diversification. | Analysis of Efficient market hypothesis and construction of portfolio | Practical Problems, Quiz, PPT | Analyse the stock market operation & security markets. | | |
| April | **Portfolio theory:** Traditional Approach, CAPM-Assumptions, CML, SML, CAPM Analysis, CAPM Model, Market Model, Uses and Limitations, problems on CAPM Model. APT, Markowitz Model, Single Index model- Concept, Corner portfolio, Sharpe's optimal portfolio, Construction of the optimal portfolio( excluding short sales). **Portfolio Evaluation:** Criteria, Sharpe's measures, Treynor's Measures, Jensen Measures | Analysis of CAPM model and Portfolio evaluation for taking investment decision | Practical Problems, multiple choice question, Daigram | Understand the portfolio theory and its evaluation. | | |

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# SOPHIA GIRL'S COLLEGE (*AUTONOMOUS*), AJMER

## B.COM III & B.Com Hons III (SEMESTERVI)

### INDIRECT TAX (PAPER II) (COM-602 & COMH-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 Pedagog | Learning Outcomes | Questions | Marks Weightage (%) |
|---|---|---|---|---|---|---|
| Jan | **UNIT I**<br>**The Central Goods and Services Tax Act, 2017/The Rajasthan Goods and Services Tax Act, 2017**: Introduction and Definitions, Administration, Levy and Collection of Tax, Introduction, | Basic concept of GST, Council, Suvidha Provider, Eco system | Multiple choice questions, Presentation, Practical Questions, Group discussion | Understand the concept of Central GST and State GST | *Knowledge Based* - What is indirect tax? - Explain the nature of supply.<br>*Understanding Based* -Identify the different steps for computation of input tax credit of goods. | Knowledge--40<br>Understanding-40<br>Higher Order-20 |
| | GST Eco—System, GST Suvidha Provider (GSP).Exemptions from Tax, Place of supply | Different Exemption and places for supply | PPT, Multiple choice questions, Diagrams | | | |
| Feb | 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 | | | |

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| | **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, Quiz | Analyze the computation procedure of tax and input tax credit analysis | -Describe the information required for GST council.<br><br>*Higher Order Thinking Skills Based*<br>-Calculate Computation of Value of goods.<br>-Evaluate the custom duty from the following information. |
| March | 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 | | |
| | **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. | Filling Different Returns, Assessment procedure. | Practical Question, PPT | Understand the procedure, amendments and cancellation of registration. | |
| April | Transitional provision: Migration of existing tax Payer, Transitional Arrangement for Input Tax credit | Migration from existing tax system to new tax system | PPT, MCQ | | |
| | **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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# SOPHIA GIRL'S COLLEGE (*AUTONOMOUS*), AJMER
## M.COM (FINAL) (SEMESTER IV)

**INDIRECT TAX (PAPER II) (COMM-401)**

Max. Marks :100 (70Ext; 30 Int) Min. Marks: 40(28 Ext;12 Int) Credit: 06

**COURSE PLAN**

| SEM IV Month | UNIT/TOPIC | Concepts/facts | Teaching Pedagogy | Learning Outcomes | Questions | Marks Weightage (%) |
|---|---|---|---|---|---|---|
| Jan | **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 of Tax, Introduction, | 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 | *Knowledge Based* - What is Goods and Service Tax Council? -Compare Taxable Value of supply of goods. *Understanding Based* -Identify the different steps for registration under GST. -Describe integrated goods and service tax system.. *Higher Order* | Knowledge--40 Understanding-40 Higher Order-20 |
| | GST Eco—System, GST Suvidha Provider (GSP).Exemptions from Tax, Place of supply | Different Exemption, Different places for supply | PPT, Multiple choice questions, Diagrams | | | |
| Feb | 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 | Quiz, Practical Questions, Presentation | | | |
| | **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 | | |

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| | 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 | | *Thinking Skills Based* -Calculate custom duty from the following data. -Evaluate the Total Tax liability. | |
| March | 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. Transitional provision: | Practical Question, Quiz, | | | |
| April | **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 | Presentation, 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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# SOPHIA GIRL'S COLLEGE, AJMER (*AUTONOMOUS*)

## BBA III (ABST) (SEMESTER VI)

## AUDITING (BBA-6021)

**MAX MARKS:100 (70 EXT;30 INT)** **MIN. MARKS: 40 (28EXT; 12INT)** Credit: 4

**COURSE PLAN**

| SEM/ Month | UNIT/TOPIC | Concepts/facts | Teaching Pedagogy | Learning Outcomes | Questions | Marks Weightage(% |
|---|---|---|---|---|---|---|
| Jan | **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. | *Knowledge Based* - What is Audit? -Explain the different types of audit. *Understanding Based* -Identify the different steps of verification of assets -Compare provisions and reserves. *Higher Order Thinking Skills Based* - -Explain the different liabilities of an auditor. - Discuss forensic audit. | Knowledge--40 Understanding-40 Higher Order-20 |
| Feb | Conduct and control of an audit, Sampling in Auditing, Audit Report | Audit standards and procedure | PPT, Group discussion | | | |
| | **UNIT II** Audit of Financial statement: Audit of payments, receipts, sales, purchase, personal ledger, fixed assets, investments. | Different Internal check systems | PPT, Quiz, Assignments | Develop the skills of preparing audit report. | | |
| March | other assets and miscellaneous expenditure, capital and reserves, liabilities and other issues Profits, | Verification of different assets | PPT, Multiple choice questions | | | |
| | **UNIT III** Audit of Companies: Appointment of Auditors, Rights, duties and Liabilities of company auditor. | Different sec regarding Companies duties | PPT, Group discussion, Multiple choice questions | Develop an understanding of audit of companies, NGO government audit and forensic audit | | |
| | 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, Quiz, Assignment | | | |

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