



SOPHIA GIRLS' COLLEGE(AUTONOMOUS), AJMER

TEACHING PLAN ACCOUNTS AND FINANCE B.Com. Part – II SEMESTER III Financial Accounting [COM 302]

Months	Topics	Teaching Pedagogy
July 2017	Departmental Accounts: meaning, problems in Departmental accounting and solutions.	Interactive Lectures, group discussions, e-notes, practical problem solving
August 2017	Accounting of empty containers and packages.	
September 2017	Accounting For investment and stock market transactions.	
October 2017	Voyage accounts, Insurance claim	
November 2017	Hire Purchase accounting	

Deepak


PRINCIPAL
SOPHIA GIRLS' COLLEGE
(AUTONOMOUS)
AJMER


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



**TEACHING PLAN
ACCOUNTS AND FINANCE
B.Com. Part – III
SEMESTER V
Income Tax Law-I [COM 501]**

Months	Topics	Teaching Pedagogy
July 2017	Introduction and definitions Residential status and incidence of tax Income Exempt from Income Tax.	Interactive Lectures, PPTs, group discussions, viva-voce, practical problem solving
August 2017	Computation of Taxable income under the Salaries head	
September 2017	Computation of Taxable Income under the heads: Income from house property	
October 2017	Computation of Income from Business or profession.	
November 2017	Computation of income from Capital Gain, Income from other sources, Deemed Income	


**PRINCIPAL
SOPHIA GIRLS' COLLEGE
(AUTONOMOUS)
AJMER**


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



TEACHING PLAN

M.Com. (Previous)

A.B.S.T.

SEMESTER I

BUSINESS RESEARCH METHODS [COMM 102]

Months	Topics	Teaching Pedagogy
July 2017	An Introduction to Research: Nature, Objectives, Research Methods, Methods of Data Collection. Process of Research- Hypotheses, Formulation. Research Design- Meaning and types.	Flip classroom, Interactive lectures, PPTs, video lectures, viva-voce, practical problem solving
August 2017	Chi- Square –Test: Conditions for apply Chi- Square – Test, Yate's correction, Uses of Chi- Square, Additive Property of Chi- Square., Misuse of Chi- Square Test and its limitations. (Excluding Question based on Poisson distribution)	
September 2017	Sampling: Meaning, Need and Types of Sampling, Elementary Sampling theory, Sampling and Non – Sampling errors, Statistical Inference	
October 2017	Test of Hypotheses: Sampling tests – Large sample test and small sample tests – T-Test, F-Test.	
November 2017	Analysis of Variance: One way Classification, Two way Classification, Latin Square Matrix.	

Deepak

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

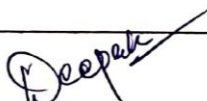
[Signature]
Head
Department of Commerce
Sophia Girls' College
(Autonomous), Ajmer



TEACHING PLAN
M.Com. (Previous)
A.B.S.T.
SEMESTER III
PROJECT MANAGEMENT [COMM 305]

Months	Topics	Teaching Pedagogy
July 2017	Project Management: Concept, Characteristics of project, Project Management Functions. Project Management systems: Concept, Types, System Analysis, Methodologies and System Development Cycle.	Flip classroom, Interactive lectures, PPTs, video lectures, viva-voce, practical problem solving
August 2017	Project Feasibility Study: Market Analysis, Technical Analysis, Financial Analysis	
September 2017	Project Evaluation, Project Planning: Concept, Objectives, Fundamentals, development of project plan, Tools of project planning.	
October 2017	Project Organization: Structure and responsibilities. Risk and Sensitivity Analysis in Project, Social Cost Benefit Analysis.	
November 2017	Network Analysis: PERT, CPM and Resource Allocation. Project Management Information System.	


PRINCIPAL
SOPHIA GIRLS' COLLEGE
(AUTONOMOUS)
AJMER




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



**TEACHING PLAN
ACCOUNTS AND FINANCE
B.Com. Part – II
SEMESTER IV**

Cost Analysis and Decision Making [COM 402]

Months	Topics	Teaching Pedagogy
December 2017	Absorption and Marginal costing: marginal and differential costing as a tool for decision making – make or buy, change of product mix: pricing;	Interactive Lectures, group discussions, e-notes, practical problem solving
January 2018	Cost reduction, and cost control, Target costing – its principles, balanced score card as a performance measure –feature, purpose, reason for use of balanced score card .	
February 2018	Budget: an introduction: types of budgets; fixed and flexible budget: cash budget; master budget, control ratios.	
March 2018	Zero base budgeting: Responsibility accounting, Performance budgeting.	
April 2018	Standard costing and variance analysis: meaning and application of standard cost, variance, analysis –material, labour, overhead and sales.	

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

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



TEACHING PLAN
ACCOUNTS AND FINANCE
B.Com. Part – III
SEMESTER VI
Income Tax Law-II [COM 601]

Months	Topics	Teaching Pedagogy
December 2017	Set- off and carry forward of losses.	Interactive Lectures, PPTs, group discussions, viva-voce, practical problem solving
January 2018	Deduction from gross total income. Aggregation of clubbing of income. Computation of Total Income.	
February 2018	Assessment of Individuals, Assessment of Hindu Undivided Family.	
March 2018	Assessment of partnership firms, Preparation of Return of Income, Agriculture Income, Assessment procedure.	
April 2018	Provisions regarding deduction of tax at source and advance payment of tax.	

Deepak

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

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



TEACHING PLAN

M.Com. (Previous)

A.B.S.T.

SEMESTER II

ADVANCED ACCOUNTANCY- II [COMM 203]

Months	Topics	Teaching Pedagogy
December 2017	Accounting for Hire Purchase System, Accounting for electricity companies- Double account Systems, Replacement Account, Revenue Account, Net Revenue Account, Capital Account, General Balance Sheet, Computation of Clear Profit, Clear base, Appropriation of Profit, Disposal of Surplus, Tariff and Dividend Control Reserve Account.	Practical problem solving, Flip classroom, Interactive lectures, PPTs, video lectures, viva-voce, assignments.
January 2018	Accounting for Insurance Companies (excluding Life Insurance), Human Resource Accounting,	
February 2018	Value Added Statement: Definitions, Value Added, Gross value Added, Net Value Added, Computation, Limitation and Interpretation.	
March 2018	Indian Accounting Standards: AS-2, AS-9, AS-12 And AS-16: Theoretical knowledge (objectives and Application), An Introduction of IFRS: Concept, Objectives. Basic concept of XBRL- Introduction, Benefits, Myths, XBRL Documents, Dissolution of Partnership Firm: Maximum Loss method and piecemeal distribution.	
April 2018	Accounting for Hotel	

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

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

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