SOPHIA GIRLS' COLLEGE(AUTONOMOUS), AJMER

Course Plan

DEEPAK BALANI

Assistant Professor Commerce (ABST)

SOPHIA GIRL'S COLLEGE, AJMER (*AUTONOMOUS*)
B.Com. (SEMESTER III) 2018-19

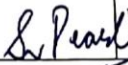### Financial Accounting [COM 302]

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

COURSE PLAN

Month	UNIT/TOPIC	Concepts/facts	Teaching Pedagogy	Learning Outcomes	Questions	Marks Weightage (%)
JULY	UNIT-I Departmental Accounts:	Meaning, combined expenses, interdepartmental transfers, provision for unrealised profits, numerical problems, final accounts of Departments	Interactive Lectures, group discussions, flip classroom, practical problem solving	Comprehend the concept of preparation of final accounts of organisations having departmental setup.	*Knowledge Based* What do you mean by salvaged stock and under insurance? *Understanding Based*	Knowledge--50 Understanding-35 Higher Order-15
AUGUST	Branch Accounts	Independent and dependent branches. Transfer of goods at cost price or market price. Debtors method, stock and debtors method		To develop knowledge about branch accounting	Distinguish between Ex-interest and cum-interest pricing. *Higher Order Thinking Skills Based*	
SEPTEMBER	UNIT II Accounting for Investment & stock market transactions.	Primary market, secondary market. Interest bearing securities, dividend yielding securities. Ex-interest, cum-interest, ex-dividend, cum-dividend. Accounting for bonus shares and right shares.		Understand accounting issues for investment and stock market transactions also develop skills of recording transactions relating to right shares and bonus shares.	Summarise the accounting procedure for right shares.	

OCTOBER	Accounting for Hire purchase and Instalment system.	Calculation of cash price, interest, hire purchase price, full cash price system, accrual system, default and repossession of goods.		To develop skills of recording transactions relating to hire purchase system.
NOVEMBER	UNIT-III Insurance Claims. Computerized Accounting, Tally based Accounting	Under-insurance, insurable amount, salvaged stock, calculation of claim under loss of stock policy and consequential loss policy, comprehensive insurance. Computer based accounting using tally software (theoretical aspect only)		Understand issues in computation of insurance claims and acquire skills for computerized accounting.

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SOPHIA GIRL'S COLLEGE, AJMER (*AUTONOMOUS*)
B.Com. (SEMESTER V) 2018-9

Income Tax Law-I [COM 501]

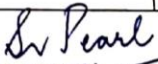Max. Marks :100 (70Ext; 30 Int)   Min. Marks: 40(28 Ext;12 Int)   Credit: 04

COURSE PLAN

Month	UNIT/TOPIC	Concepts/facts	Teaching Pedagogy	Learning Outcomes	Questions	Marks Weightage (%)
JULY	UNIT-I Introduction and definitions Residential status and incidence of tax Income Exempt from Income Tax.	Ordinary resident, not-ordinary resident, non-resident. Scope of income. Exempted incomes under section 10.	Interactive Lectures, PPTs, group discussions, flip classroom, practical problem solving	Comprehend the basic principles of the laws governing direct taxes. Know about provisions of direct tax with regard to IT Act, 1961 and IT rules, 1962. Be familiar about nature and scope of income	*Knowledge Based* What is the different heads of income? *Understanding Based* Identify and enumerate the different taxable and exempted allowances.	Knowledge--40 Understanding-40 Higher Order-20
AUGUST	Computation of Taxable income under the Salaries head	Basic salary, allowances, perquisites, gratuity, pension, PF, leave encashment, LTC, profits in lieu of salary		Understand the process of computing income under the Salaries.		
SEPTEMBER	UNIT-II Computation of Taxable Income under the heads: Income from house property	Self-occupied house property, let out house property, municipal valuation, fair rent, standard rent, unrealised rent, vacancy period rent, deemed to be let out property, annual value, deductions from annual value.		Understand the provisions and procedure to compute gross total income under the head house properties.	*Higher Order Thinking Skills Based* Computation process of Total Income of an assessee in case of let out house property.	

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OCTOBER	Computation of Income from Business or profession.	Speculative business income, Non-speculative business income Any sum received or receivable for not carrying out any activity in relation to any business or profession, under a Key man Insurance policy, section 35AD	Understand the provisions and procedure to compute gross total income from Business or Profession.		
NOVEMBER	UNIT-III Computation of income from Capital Gain, Income from other sources, Deemed Income	Capital Asset, Short term capital gains, Long term capital gains, exempted capital gains income Dividend, interest, commission, casual incomes, family pension, grossing up of income received, clubbing of income.	Understand the provisions and procedure to compute gross total income from capital gains and other sources.		

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SOPHIA GIRL'S COLLEGE, AJMER (*AUTONOMOUS*)
M.Com. (SEMESTER I) 2018-19

Business Research Methods [COMM 102]

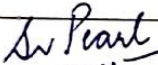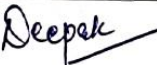Max. Marks :100 (70Ext; 30 Int)　　　　Min. Marks: 40(28 Ext;12 Int)　　　　Credit: 04

COURSE PLAN

Month	UNIT/TOPIC	Concepts/facts	Teaching Pedagogy	Learning Outcomes	Questions	Marks Weightage (%)
JULY	UNIT-I Introduction to Research	An Introduction to Research: Nature, Objectives, Research Methods, Methods of Data Collection. Process of Research- Hypotheses Formulation,. Research Design- Meaning and types:	Interactive Lectures, group discussions, flip classroom, practical problem solving	Interpret the concepts of business research with its significance.	*Knowledge Based* Define research. What are its different types? *Understanding Based*	
AUGUST	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		Compute the test statistic for a chi-squared test and draw conclusions about two sets of data	Review the essentials of a good report. Discuss the importance of ethics in research. *Higher Order Thinking Skills Based*	Knowledge--25 Understanding-45 Higher Order-30
SEPTEMBER	UNIT- II Sampling	Meaning, Need and Types of sampling, Elementary Sampling theory, Sampling and Non – Sampling errors, Statistical Inference: Test of Hypotheses: Sampling tests – Large sample test and small sample tests – T-Test		Appraise the methods of data collection and sampling. Assess sample test like t-test	Discuss the main principles of large sample theory with special reference to sampling of attributes.	

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	UNIT-III Analysis of Variance	One way Classification, Two way Classification, Latin Square Matrix		Learning about dynamics of business research methodology using hypothesis testing techniques like ANOVA		
NOVEMBER	Report Writing and Ethical Perspective in Research	Introduction, Sourcing of data, Development of Research Proposal, Development of Research Report, Citation, and Referencing by APA Style. Research Standards and Research Ethics.		Summarise and prepare a research report.		

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SOPHIA GIRL'S COLLEGE, AJMER (*AUTONOMOUS*)
M.Com. (SEMESTER III) 2018-19

ADVANCED COST ACCOUNTING [COMM 302]

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

COURSE PLAN

Month	UNIT/TOPIC	Concepts/facts	Teaching Pedagogy	Learning Outcomes	Questions	Marks Weightage (%)
JULY	UNIT- I Cost Information system	Cost Information for Management Decisions and control. Design of Cost records for Material, Labour and Overheads.	Interactive Lectures, group discussions, flip classroom, practical problem solving	Understand the basic concept of cost and managerial decision	*Knowledge Based* What do you mean by BEP and margin of safety?	Knowledge--20 Understanding-40 Higher Order-40
AUGUST	Break-Even Analysis for Decision Making:.	Determination of BEP, Construction of Different Break- Even Point Charts, Use of Break-Even Analysis.		Develop the skill to compute break even analysis for decision making	*Understanding Based* Distinguish between marginal costing and absorption costing.	
SEPTEMBER	UNIT -II Specific decision Making	Expanding Capacity or Not, Dropping or Adding a Product, Analysis of the effect of Alternative prices, Make or Buy Decision, Production Mix Decision		Analyze the effects of alternative prices	*Higher Order Thinking Skills Based* Summarise the decision making process under certainty, uncertainty and risk	

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		Cost Reduction programme and Planning, Employees Participation in Cost Reduction Programmes.		Understand the concept of cost reduction and its utility to decision making	Discuss the significance of curvilinear BEP in decision making.	
	Cost Reduction					
NOVEMBER	UNIT-III Other decision making	Pricing Decisions, Marketing and distribution Decisions, Treatment of Research and Development Cost.		Interpret concept of pricing decision		

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SOPHIA GIRL'S COLLEGE, AJMER (*AUTONOMOUS*)
B.Com. (SEMESTER IV) 2018-19
Cost Analysis and Decision Making [Com 402]

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

COURSE PLAN

SEM IV Month	UNIT/TOPIC	Concepts/facts	Teaching Pedagogy	Learning Outcomes	Questions	Marks Weightage (%)
DECEMBER	**UNIT I** Absorption and marginal costing	Variable and fixed costs and their treatment in Absorption and Marginal Costing	Interactive Lectures, group discussions, video lectures, flip classroom, practical problem solving, projects.	Acquire skills for application of marginal and absorption costing techniques, the application of costing techniques for decision making by the management and balanced score card.	*Knowledge Based* What is marginal costing how is it different from absorption costing?	Knowledge--50 Understanding-35 Higher Order-15
JANUARY	Marginal and differential costing as a tool for decision making – make or buy, change of product mix, pricing, Target Costing - its Principles, Balanced Scorecard as performance measure- Features- Purpose, Reasons for use of balanced scorecard.	Managerial Decision making using various tools of costing.			*Understanding Based* Identify the different techniques of marginal costing and its use in decision making.	
FEBRUARY	**UNIT II** Budget: An introduction, Types of budgets, fixed and flexible budget, cash budget, Master Budget, control ratios. Zero Base Budgeting; Performance Budgeting	Budgetary Control using various Budgeting Techniques		Prepare different types of budgets and comprehend their utility.		
MARCH	Responsibility Accounting. **Unit – III** Variance analysis- Overhead and sales	Standard costing techniques for overhead and sales variances and their control		Recognize the use of variance analysis for cost and sales management.	*Higher Order Thinking Skills Based* Computation of various variances.	
Till April 15th	Cost Reduction, and Cost Control.	Various measures to reduce and control cost.		Understand the various techniques for cost management		

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B.Com. (SEMESTER VI) 2018-19

INCOEM TAX LAW – II [Com 601]

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** Set- off and carry forward of losses.	Adjustment of loses against incomes.	Interactive Lectures, ppts, group discussions, flip classroom, practical problem solving, case study questions.	Comprehend the provisions and procedure for clubbing & aggregation of incomes and set-off & carry forward of losses. Understand the various deductions to be made from gross total income U/s 80-C to 80-U *in* computing total income.	*Knowledge Based* What is the difference between GTI and TI? *Understanding Based* Identify the different forms of deductions available to an assessee to reduce tax liability *Higher Order Thinking Skills Based* Computation of Total Income of an assessee and tax thereon after adjustment of TDS and advance taxes paid.	Knowledge--40 Understanding-40 Higher Order-20
JANUARY	Deduction from gross total income. Aggregation of clubbing of income. Computation of Total Income.	Deductions from GTI and procedure to compute Total Income				
FEBRUARY	**UNIT II** Assessment of Individuals, Assessment of Hindu Undivided Family.	Computation of total income of individuals and HUF and Tax thereon		Analyze the assessment procedure for Individuals, HUF and Firm.		
MARCH	Assessment of partnership firms, Preparation of Return of Income, Agriculture Income, **Unit –III** Assessment procedure.	Assessment procedure.				
Till April 15th	Provisions regarding deduction of tax at source and advance payment of tax.	TDS and advance payment of tax		Understand the various provisions of tax payment to Govt.		

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SOPHIA GIRL'S COLLEGE, AJMER (*AUTONOMOUS*)
M.Com. (SEMESTER II) 2018-19

Advanced Business Statistics [COMM 201]

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

COURSE PLAN

SEM II Month	UNIT/TOPIC	Concepts/facts	Teaching Pedagogy	Learning Outcomes	Questions	Marks Weightage (%)
DECEMBER	Unit -I Association of Attributes	Meaning, Classification, Methods, calculation of Association of Attributes, Partial Association, Consistency of Data.	Interactive Lectures, assignments, practice sheets, flip classroom, practical problem solving, projects.	Understand the concept of association of attributes and its application in statistics.	*Knowledge Based* What are co-factors?	Knowledge--25 Understanding-45 Higher Order-30
JANUARY	Probability	Basic concepts, Type of events conditional probability, Joint Probability, Bayes' theorem and its applications.		Understand the concept and use of probability.	*Understanding Based* Distinguish between interpolation and extrapolation.	
FEBRUARY	Unit-II Concept and application of Binomial, Poisson, and Normal distributions. Interpolation and Extrapolation	Definition, need, Importance, Methods- Binomial Method, Newton's Method of Advancing differences, Newton's Divided Difference Method and Lagranges's Method.		Summarize the use of interpolation and extrapolation in Business Problem	*Higher Order Thinking Skills Based question*	
MARCH	Unit-III Matrices	Definition of a matrix, types of matrices, Basic operations, Transpose, Determinant of a square Matrix, Minor and Co-factors, Adjoint of a		Interpret the concept matrices in problem solving.	Practical questions on various types of	

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Till April 15th	Elements of Statistical Decision Theory:	Introduction, Decision under Uncertainty- Maxi-Max Criterion, Maxi-Min Criterion, Mini- Max Regret Criterion, Hurwicz criterion, Laplace criterion. Decision under Risk- EMV Criterion, Expected Opportunity Loss Criterion, Expected value of perfect information, Marginal Analysis method.		Acquire the necessary skills to take decision using statistical theory	

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