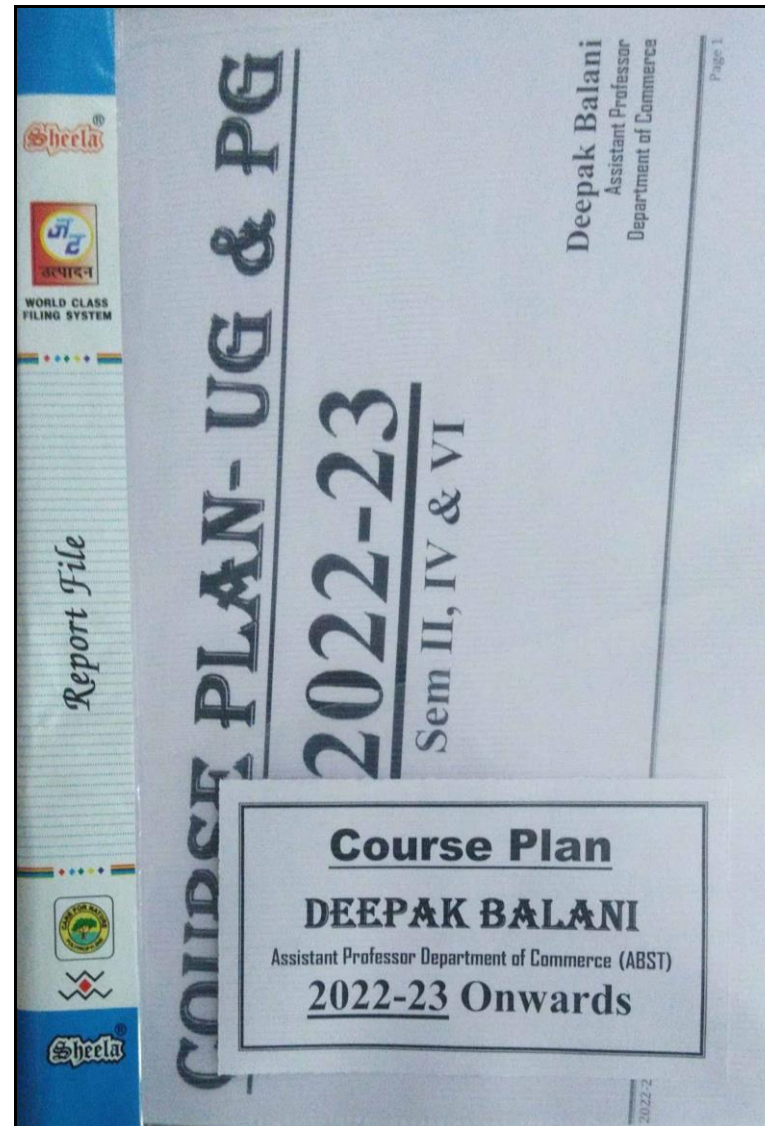




SOPHIA GIRLS' COLLEGE (AUTONOMOUS), AJMER



COURSE_PLAN_2022-23_MR_DEEPAK_BALANI



COURSE PLAN- UG & PG

2022-23

Sem II, IV & VI

Deepak Balani
Assistant Professor
Department of Commerce

2022-23

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SOPHIA GIRL'S COLLEGE, AJMER (AUTONOMOUS)
B.Com. Hons. (SEMESTER II) 2022-23

Financial Accounting – II [COMH-203]

Max. Marks :100 (70 Ext; 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 Weightage (%)
2023 January	Unit-I Bank Accounts	Income recognition; Classification of Assets and Provisioning; Preparation of Balance Sheet and Profit & Loss Account.	Power point presentations, Interactive Lectures, projects, viva-voce, group discussions, flip classroom, numerical problem solving	Understand application of accounting knowledge in special business organizations.	<u>Knowledge Based</u> What is revenue account?	Knowledge--60 Understanding-30 Higher Order-10
February	Insurance Accounts	life Insurance –Preparation of Revenue account and Balance Sheet; Ascertainment of Profit of Life Insurance Business; General Insurance – Preparation of Revenue Account, Profit and Loss Account, P & L Appropriation Account and Balance Sheet.			<u>Understanding Based</u>	
February-March	Unit-II Insolvency Accounts	Insolvency of Individuals and Firms; Preparation of Statement of Affairs and Deficiency Accounts in the light of Indian Bankruptcy Code.		Understand advance issues in accounts	<u>Distinguish</u> between different types. of Royalties.	

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March	Sectional and Self Balancing Ledgers	Concept, features, advantages and preparation of different ledgers.			<u>Higher Order Thinking Skills Based Question</u>	
	Royalty Account	Meaning, types of royalty, copyright royalty, Preparation of ledger accounts- Royalty Account, Landlord Account – Short workings Account- Minimum Rent Account. Numerical			Practical question based on double account system.	
April	Unit-III Double Account System	Special Features; Preparation of Revenue account, Net Revenue account, capital Account and general Balance sheet; Accounting for extension and Replacement of fixed Assets.		Prepare Final Accounts of utility industries.		
	Government Accounting:	Meaning and characteristics; cash to accrual system. Fundamental Principles of Government Accounting; Commercial vs Government Accounting; Controller and Auditor General of India		Develop the skills of recording of transactions relating to Government.		

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SOPHIA GIRL'S COLLEGE, AJMER (AUTONOMOUS)
B.Com. (Hons.) (SEMESTER IV) 2022-23

Business Research Methods [COMH-404]

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

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

Credit: 04


COURSE PLAN

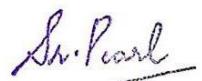
SEM IV Month	UNIT/TOPI C	Concepts/facts	Teaching Pedagogy	Learning Outcomes	Questions	Marks Weightage (%)
2023 January	UNIT-I Introduction to Research	An Introduction to Research: Nature, Objectives, Research Methods, Methods of Data Collection. Process of Research- Hypotheses Formulation, Research Design- Meaning and types:	Interactive Lectures, group discussions, flip classroom, Numerical problem solving	Interpret the concepts of business research with its significance.	<u>Knowledge Based</u> Define research. What are its different types?	Knowledge--50 Understanding-35 Higher Order-15
February	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.	
March	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	<u>Higher Order Thinking Skills Based</u> Discuss the main principles of large sample theory with special reference to sampling of attributes.	


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 April	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		
	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)
B.Com. (Hons.) (SEMESTER VI) 2022-23

INCOEM TAX LAW – II [C00MH-601]

Max. Marks :100 (70 Ext; 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 (%)
2023 January	UNIT I Set- off and carry forward of losses.	Adjustment of losses against incomes.	Interactive Lectures, ppts, group discussions, flip classroom, Numerical 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.	<u>Knowledge Based</u> What is the difference between GTI and TI?	Knowledge--40 Understanding-40 Higher Order-20
February	Deduction from gross total income. Aggregation of clubbing of income. Computation of Total Income.	Deductions from GTI and procedure to compute Total Income			<u>Understanding Based</u> Identify the different forms of deductions available to an assessee to reduce tax liability	
February- March	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.		

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2022-23

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	Assessment of partnership firms, Preparation of Return of Income, Agriculture Income, Unit –III Assessment procedure.	Assessment procedure.			<i>Higher Order Thinking Skills Based</i>	
April	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.	Computation of Total Income of an assessee and tax thereon after adjustment of TDS and advance taxes paid.	


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SOPHIA GIRL'S COLLEGE, AJMER (AUTONOMOUS)
B.Com. (SEMESTER IV) 2022-23
Cost Analysis and Decision Making [COM-402]

Max. Marks :100 (70 Ext; 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 (%)
2023 January	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, Numerical 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.	<u>Knowledge Based</u> What is marginal costing, how is it different from absorption costing?	Knowledge--50 Understanding-35 Higher Order-15
February	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.			<u>Understanding Based</u> Identify the different techniques of marginal costing and its use in decision making.	
February- March	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.		

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	March- April 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	
	Cost Reduction, and Cost Control.	Various measures to reduce and control cost.		Understand the various techniques for cost management	Computation of various variances.	


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SOPHIA GIRL'S COLLEGE, AJMER (AUTONOMOUS)
B.Com. (SEMESTER VI) 2022-23

INCOEM TAX LAW – II [COM-601]

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

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

Credit: 04


COURSE PLAN

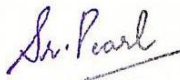
SEM VI Month	UNIT/TOPIC	Concepts/facts	Teaching Pedagogy	Learning Outcomes	Questions	Marks Weightage (%)
2023 January	UNIT I Set- off and carry forward of losses.	Adjustment of losses against incomes.	Interactive Lectures, ppts, group discussions, flip classroom, practical problem solving, case study 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.	<u>Knowledge Based</u> What is the difference between GTI and TI?	Knowledge--40 Understanding--40 Higher Order-20
February	Deduction from gross total income. Aggregation of clubbing of income. Computation of Total Income.	Deductions from GTI and procedure to compute Total Income			<u>Understanding Based</u> Identify the different forms of deductions available to an assessee to reduce tax liability	
February- March	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.	<u>Higher Order Thinking Skills Based</u> Computation of Total Income of an assessee and tax thereon	

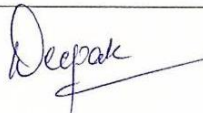
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	Assessment of partnership firms, Preparation of Return of Income, Agriculture Income, Unit –III Assessment procedure.	Assessment procedure.			after adjustment of TDS and advance taxes paid.	
April	Provisions regarding deduction of tax at source and 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)
B.B.A. (SEMESTER VI) 2022-23

BUSINESS TAXATION [BBA-6011]

Max. Marks :100 (70 Ext; 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 (%)
2023 January	UNIT I Introductions and Definitions, Residence and Tax liability, Exempted Incomes.	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, case study questions.	Describe the Provision of Income Tax Act 1961 in respect of Salaries and House property..	<u>Knowledge Based</u> What is the difference between allowances and perquisites?	Knowledge--40 Understanding--40 Higher Order-20
February	Income from Salaries, Income from House property.	Basic salary, allowances, perquisites, profits in lieu of salary Self-occupied house property, deemed to be let out property, annual value, deductions from annual value.			<u>Understanding Based</u> Identify the different forms of deductions available to an assessee to reduce tax liability	
February- March	UNIT II Income from Business or Profession, Income from capital Gains.	Speculative business income, non-speculative business income, section 35AD. Capital Asset, Short term capital gains, long term		Assess the provision regarding computation of Business and capital Gain Income.	<u>Higher Order Thinking Skills Based</u> Computation of Total Income of an individual assessee and tax thereon.	

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		capital gains, exempted capital gains income.				
<p>March</p>	<p>Income from Other Sources. Unit –III Deemed income</p>	<p>Dividend, interest, commission, casual incomes, family pension, grossing up of income received, clubbing of income.</p>				
<p>April</p>	<p>Set off and Carry forward of Losses, Deductions (Excluding section 80IA to 80IE). Assessment of Individual.</p>	<p>Adjustment of losses against incomes. Deductions from GTI and procedure to compute Total Income</p>		<p>Evaluate significant of various deductions. Summarise about Computation of income under Different heads of Income.</p>		

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2022-23
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COURSE PLAN- UG & PG

2022-23

Sem I, III & V

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Assistant Professor
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2022-23

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SOPHIA GIRL'S COLLEGE (AUTONOMOUS), AJMER

B.Com. (Hons.) (SEMESTER I) 2022-23

Financial Accounting-I [COMH 103]

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 (%)
2022 August	UNIT-I Financial accounting standards, Dissolution of the partnership firm	Concept, benefits, procedure for issuing accounting standards in India. Need for a global standard, IFRS- Concept, Need and Procedure Accounting of Dissolution of the partnership firm including insolvency of partners, sales to a limited company and piecemeal distribution.	Interactive Lectures, group discussions, flip classroom, numerical problem solving, projects and assignments	Familiarize and understand the International Financial Reporting Standards and their application. Understand advanced issues in partnership accounts	<u>Knowledge Based</u> What do you mean by salvaged stock and under insurance?	Knowledge--60 Understanding-30 Higher Order-10
September	UNIT II Departmental Accounts.	Apportionment of Indirect Expenses; Trading and Profit & Loss Account; Inter-departmental Transfers		Comprehend the concept of preparation of final accounts of organisations having departmental setup.	<u>Understanding Based</u> Distinguish between accounting for Departments and branches.	
October	Branch accounts	Objective, types of branches, stock and debtors' method, wholesale branch method and independent branch and inter branch transactions numerical.		Understand and develop knowledge about application of Branch accounting		

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	UNIT-III Hire Purchase System	Features– Difference between Hire purchase and Instalment purchase systems, Accounting for Hire Purchase and Instalment System: Journal Entries and Ledger Accounts in the Books of Vendor and Purchaser, Default in payment		To develop skills of recording transactions relating to hire purchase system.	<u>Higher Order Thinking Skills Based</u>	
December	Insurance claim for loss of stock and for loss of profit	Loss of stock-Physical & ownership concept ;concept of under-insurance and average clause; computation of claim– with price change; consideration of unusual selling line ;price reduction etc. Loss of profit-Concept–insured & uninsured standing charges, GP rate, short sales and increased cost of working ,average clause and computation of claim (simple type)		Understand issues in computation of insurance claims.	Illustrate piece-meal distribution with the help of an example taking imaginary figures.	


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SOPHIA GIRL'S COLLEGE (AUTONOMOUS), AJMER
B.Com. (Hons.) (SEMESTER III) 2022-23

Advanced Business Statistics [COMH 304]

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 (%)
2022 July	Unit-I Association of Attributes	Meaning, Classification, Methods, calculation of Association of Attributes, Partial Association, Consistency of Data.	Interactive Lectures, group discussions, flip classroom, numerical problem solving	Summarize the use of statistics in Business Problem.	<u>Knowledge Based</u> What are frequencies of first order and second order? Mention them with their notations.	Knowledge--50 Understanding-35 Higher Order-15
August	Probability	Basic concepts, Type of events conditional probability, Joint Probability, Baye's theorem and its applications.		Understand the concept and use of probability.	<u>Understanding Based</u> One card is drawn from a deck of 52 cards, well-shuffled. Calculate the probability that the card will be an ace	
August-September	Unit-II Probability Distributions Interpolation and Extrapolation	Concept and application of Binomial, Poisson and Normal distributions Definition, need, Importance, Methods- Binomial Method, Newton's Method of Advancing differences, Newton's Divided Difference Method and Lagrange's Method.		Interpret the concept of Interpolation and Extrapolation.		

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 October	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 square Matrix, Elementary operations on Matrix, Inverse of a matrix, Solution to System of Linear equations- Matrix Inverse method and Cramer's method.		Know how to scale a matrix, take the transpose of a matrix, and how to add and multiply matrices	<u>Higher Order Thinking Skills Based</u> Compute Yules coefficient of association from the following data. $N = 250$, $(A\beta) = 70$, $(A) = 100$, $(B) = 50$.	
October- November	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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SOPHIA GIRL'S COLLEGE (AUTONOMOUS), AJMER
B.Com. (Hons.) (SEMESTER V) 2022-23

Income Tax Law-I [COMH 501]

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

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


Credit: 04

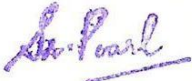
COURSE PLAN


Month	UNIT/TOPIC	Concepts/facts	Teaching Pedagogy	Learning Outcomes	Questions	Marks Weightage (%)
2022 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, regular assignments, flip classroom, numerical 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	<u>Knowledge Based</u> What is the different heads of income? <u>Understanding Based</u> 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.	<u>Higher Order Thinking Skills Based</u> Computation process of Total Income of an assessee in case of let out house property.	
August-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.		


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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.		
October- 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 (AUTONOMOUS), AJMER
B.Com. (SEMESTER III) 2022-23

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 (%)
2022 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.	<u>Knowledge Based</u> What do you mean by salvaged stock and under insurance?	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	<u>Understanding Based</u> Distinguish between Ex-interest and cum-interest pricing.	
August-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.	<u>Higher Order Thinking Skills Based</u> Summarise the accounting procedure for right shares.	

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 October- November	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.		
	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 (AUTONOMOUS), AJMER
B.Com. (SEMESTER V) 2022-23

Income Tax Law-I [COM 501]

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

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

Credit: 04


COURSE PLAN

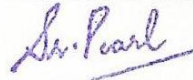
Month	UNIT/TOPIC	Concepts/facts	Teaching Pedagogy	Learning Outcomes	Questions	Marks Weightage (%)
2022 July	UNIT-I Introduction and definitions Residential status and incidence of tax Income Exempt from Income Tax.	Ordinary resident, not-ordinary resident, non-resident. Scope of income. Exempted incomes under section 10.	Interactive Lectures, PPTs, group discussions, regular assignments, 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	<u>Knowledge Based</u> What is the different heads of income? <u>Understanding Based</u> 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.	<u>Higher Order Thinking Skills Based</u>	
August-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.	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.		
October- 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 (AUTONOMOUS), AJMER
M.Com. (SEMESTER I) 2022-23

Business Research Methods [COMM102]

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


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

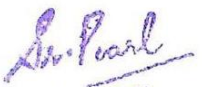
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COURSE PLAN


Month	UNIT/TOPIC	Concepts/facts	Teaching Pedagogy	Learning Outcomes	Questions	Marks Weightage (%)
2022 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, e-content, flip classroom, numerical problem solving	Interpret the concepts of business research with its significance.	<u>Knowledge Based</u> Define research. What are its different types?	Knowledge--25 Understanding-45 Higher Order-30
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. <u>Higher Order Thinking Skills Based</u>	
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	Justify the use and merits of census method in sampling.	

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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 (AUTONOMOUS), AJMER
M.Com. (SEMESTER III) 2022-23

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 (%)
2022 September	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, assignments, practical problem solving	Understand the basic concept of cost and managerial decision	<u>Knowledge Based</u> What do you mean by BEP and margin of safety?	Knowledge--20 Understanding-40 Higher Order-40
October	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	<u>Understanding Based</u> Distinguish between marginal costing and absorption costing.	
November	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		

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 November	Cost Reduction	Cost Reduction programme and Planning, Employees Participation in Cost Reduction Programmes.		Understand the concept of cost reduction and its utility to decision making	<u>Higher Order Thinking Skills Based</u> Discuss the significance of curvilinear BEP in decision making.	
	December	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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