



COURSE PLAN
Mr. Raman Tiwari
Department of Commerce
and Management



SOPHIA GIRLS' COLLEGE(AUTONOMOUS), AJMER

QUANTITATIVE TECHNIQUES FOR MANAGEMENT -I (BBA 104)

Semester-I

COURSE PLAN

SEM I Month	UNIT/TOPIC	Concepts/facts
SEM I JULY	UNIT I Assignment: Meaning , Need, unbalanced Assignment, prohibited Assignment, Optimisation of Assignment.	Concept and use of Assignment technique into business problem
	Game theory: Need, Strategy, Pay off matrix, types of game and their solution, pure and mixed strategy.	Concept of player and its strategy, Minimax and Maximin strategy, concept of saddle Point
		Graphical solution into $m \times n$ game
AUGUST	UNIT II Matrices: meaning, types of different matrices, Addition, Multiplication and subtraction of Two Matrices.	Matrix formulation, concept of different matrices
	Basic operations on matrices, Minor and cofactor of Matrices, Ad joint of Matrices, Determinant of Matrices	Computation of minor and co factors of matrix
	Solution of system of linear Equation.	Concept of Cramer Rule and reduction method
SEPT TO OCT.	UNIT-III Concept of Linear Programming problem, use and limitations of	Need and Advantage of LPP, concept of Objective function and Constraints

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LESSON PLAN: 2017-18

**BBA PART- III
Semester V**

SUBJECT: COMPUTERIZED FINANCIAL ACCOUNTING

MONTH	TOPICS	OTHER ACTIVITIES
JULY	Introduction of Computerized accounting, Accounting Concept, Accounting Convention	Test on Accounting concept
AUG.	Journal Entries, Ledger, Trial balance	Test on Financial Transactions
SEPT.	Final Accounts With Adjustment	Test: Final Accounts
OCT	Introduction of Tally, Grouping and ledger creation, accounting vouchers entry	Practical Class
NOV.	Godown and Inventory Management	Practical Class

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Department of Commerce
SEMESTER V
B.COM 502 Investment Management

Months	Topics	Duration
July, 2017	Nature and Scope of Investment Management – What is Investment? Investment and Speculation, Investment and Gambling. Why Investment are important? Investment attributes for evaluating Investment – Risk and Return, Marketability, Convenience, Tax Shelter. Investment avenues – Non marketable Financial Assets – Money Market Instruments – Bond/Debentures – Equity Shares – Schemes of LIC – Mutual Funds– Financial Derivatives – Real Assets – Real Estate – Art – antiques and others. New Issue Market: Concept, Participants, Collection Centres, Placement of the Issue, pricing of the Issue, allotment of shares, Investor protection in the Primary market. 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.	1 Month
August, 2017	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. The Securities and Exchange Board of India: Objectives, Functions, organizations, Role in Primary market, secondary market and SEBI. 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.	1 Month
Sept, 2017	Valuation of Equity Stock: Introduction, features, Valuation through accounting concept, Dividend Concept , Earnings concept and Capital Asset pricing Model(CAPM Model) 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	1 Month
2 nd Oct. – 14 th Oct 2017	CIA	



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14 th Oct. – 2 nd Nov. 2017	Listing of securities: Concept, Merits of Listing, Demerits, Eligibility for listing, listing of Right Shares, Recent Developments. Major Stock Markets in India: Bombay Stock Exchange- National Stock Exchange- Membership, capital market segment, types of order, Volume conditions, Advantages of NSE, Interconnected stock exchange- concept and Importance and Over the counter Exchange of India, Market marking concept. Mutual Fund – Meaning, Fund Unit Vs. Shares, Classification of Funds, Importance of Mutual Funds, Risks, Investors Rights, Selection of Fund, Concept of NAV. Investor Protection	1 Month
18 th Nov – 14 th Dec 2017	END SEMESTER EXAM	Head Department of Management Sophia Girls' College (Autonomous), Ajmer

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LESSON PLAN: 2017-18

B.COM. PART-III

Semester V

SUBJECT: INCOME TAX

MONTH	TOPICS	OTHER ACTIVITIES
JULY	Introduction of Direct Taxes, scope of Income, Residential Status	Discussion : Finance Budget
AUG.	Income from Salary, exempted Income	Discussion: SEZ, EHTP, EOU
SEPT.	Income from house Property	Discussion: Case laws
OCT	Income from business or Profession,	Test on Salary head
NOV.	Capital Gain, Income from other sources	Test on House property, Revision

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SOPHIA GIRL'S COLLEGE, AJMER (AUTONOMOUS) M.COM (ABST) FINAL Direct Taxes SEMESTER III (M.COM FINAL)-17-18

SEM/ Month	UNIT/TOPIC	Concepts/facts
SEM I JULY	Assessment of Companies,	Concept of Heads, MAT, Marginal relief
		Deductions, Tax rate and surcharge, Tonnage Tax system
AUGUST	Assessment of Cooperative societies, Assessment of NRI	Concept of Societies under Income Tax Act,
	Income Tax Authorities, Appeal	Section 80P
		Computation of Income of NRI
SEPTEMBER- OCTOBER	International taxation, TDS, Advance Tax, Assessment Procedure, return filing	Understanding the environment of International Taxation

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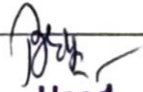
LESSON PLAN: 2017-18

BBA PART- I Semester-II

SUBJECT: BUSINESS REGULATORY FRAMEWORK

MONTH	TOPICS	OTHER ACTIVITIES
DEC.	Introduction of Indian contract Act	Test on concept
JAN	Types of Contract, legal rules of Offer and Acceptance, Competency of Contract	MCQ and Case Laws
FEB	Breach and performance of contract, Types of Breach, mode of performance Contract of bailment and Pledge	Test, Case laws, Situational Questions
MARCH	Sale of Goods Act , Conditions and warranties under sale of Goods Act, and LLP Act 2008	Cases discussed


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BBA II (SEMESTER IV)
ADVANCED COMPANY LAW & SEC. PRACTICE - (BBA-401)


SEM IV Month	UNIT/TOPIC	Concepts/facts
SEM I DEC TO JAN	Unit-I Key Managerial Personnel- Board composition, Managing Director, Whole Time Director, Woman Director, Resident Director, Independent Director, Procedure for Appointment of Directors in a Company, Appointment of First Directors, Appointment of Additional Director, Appointment of Independent Director, Disqualifications for Appointment of Director, Vacation of Office and Removal. Power, Duties and Liabilities of Directors.	Concept of Managerial personnel, Appointment of various directors
	Company Meetings- Notices , Quorum, Agenda, Resolutions, Minutes, Provision regarding Annual General meeting, Extraordinary General Meeting, Class Meeting and Board Meeting.	Importance of meeting , agenda and quorum.
		Issue related to adjournment
FEB	UNIT II Auditors- Qualification and disqualification of Auditors, Procedure for Appointment/re-appointment, resignation and removal of Statutory Auditors, Power and duties of Auditors. Company Secretary: Appointment, Qualifications, Functions, Role and Responsibilities, Position, Statutory duties and removal of Company Secretary. E-Filing- E-Governance and MCA-21, Scope of E-Governance, Operational aspects of MCA-21: launch of MCA-21, E-forms, DIN, CIN, GLN, Digital Signature Certificate, front	Importance of Auditors and their Appointment process Concept of power and duties of auditors Object of MCA-21



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	office and Back Office, STP forms , Non STP documents, Substantial benefits	
	MCA-21, Scope of Filing E-Forms, important terms used in E-Filing: Pre-fill, Attachment, Modify, Radio Button, Check box, Drop-Down Box, Text Box, Check form submit. Guidelines for Filling and filing e-Forms.	Concept of different E-forms with pre check options
MARCH	Procedure relating to Inter-Corporate Loans, Investments , Guarantees and Security. Winding up of Companies- Meaning, Modes of winding up, Procedure of winding up by tribunal, Voluntary Winding up: Meaning, Conditions and procedure.	Concept of winding up of companies, types of winding up of companies.
	Striking off Names of Companies- Defunct Company, Important provisions of Law on striking off, procedure under section 560, Conditions and procedure for obtaining Status of Dormant company.	Importance of striking off names of companies.


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LESSON PLAN: 2017-18

**B.COM. PART-III
Semester VI**

SUBJECT: INCOME TAX

MONTH	TOPICS	OTHER ACTIVITIES
DEC.	Set Off And carry forward of losses,	Discussion : Finance Budget
JAN	Deductions	Discussion: Sec 80C, 80D, 80G
FEB	Assessment of Individual and HUF	Discussion: Case laws and Real Computation of Income
MARCH	Assessment of Firm, TDS, Assessment Procedure	Test on Assessment , Revision

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Department of Commerce SEMESTER VI BCOM – 602 Indirect Tax

Months	Topics	Duration
15 th Dec 2017-20 th Jan 2018	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, Exemptions from Tax, Place, Time and value of Supply. GST Network, GST Council, Overview of GST Tariff and HSN code. GST Portal: Introduction, GST Eco—System, GST Suvidha Provider (GSP).	1.5 Month
21 st Jan to 22 nd Feb 2018	The Central Goods and Services Tax Act, 2017/The Rajasthan Goods and Services Tax Act, 2017: Determination of Taxable Supply and computation of Tax. Input Tax Credit- Concept, eligibility and conditions for taking input tax credit. Registration- Registration Procedure, Amendments, cancellation and revocation of cancelation. Tax Invoices, Credit and Debit Notes.	1 Month
23 rd Feb to 9 th March 2018	CIA I	
10 th March -5 th April 2018	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. Transitional provision: Migration of existing tax Payer, Transitional Arrangement for Input Tax credit.. 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.	1 Month
15 th April - 6 th May 2018	END SEMESTER EXAM	

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LESSON PLAN: 2017-2018

**B.BA. PART-III
Semester-VI**

SUBJECT: INCOME TAX

MONTH	TOPICS	OTHER ACTIVITIES
DEC	Introduction of Direct Taxes, scope of Income, Residential Status	Discussion : Finance Budget
JAN	Income from Salary, exempted Income	Discussion: SEZ, EHTP, EOU
FEB	Income from house Property	Discussion: Case laws
MARCH	Income from business or Profession,	Test on Salary head

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