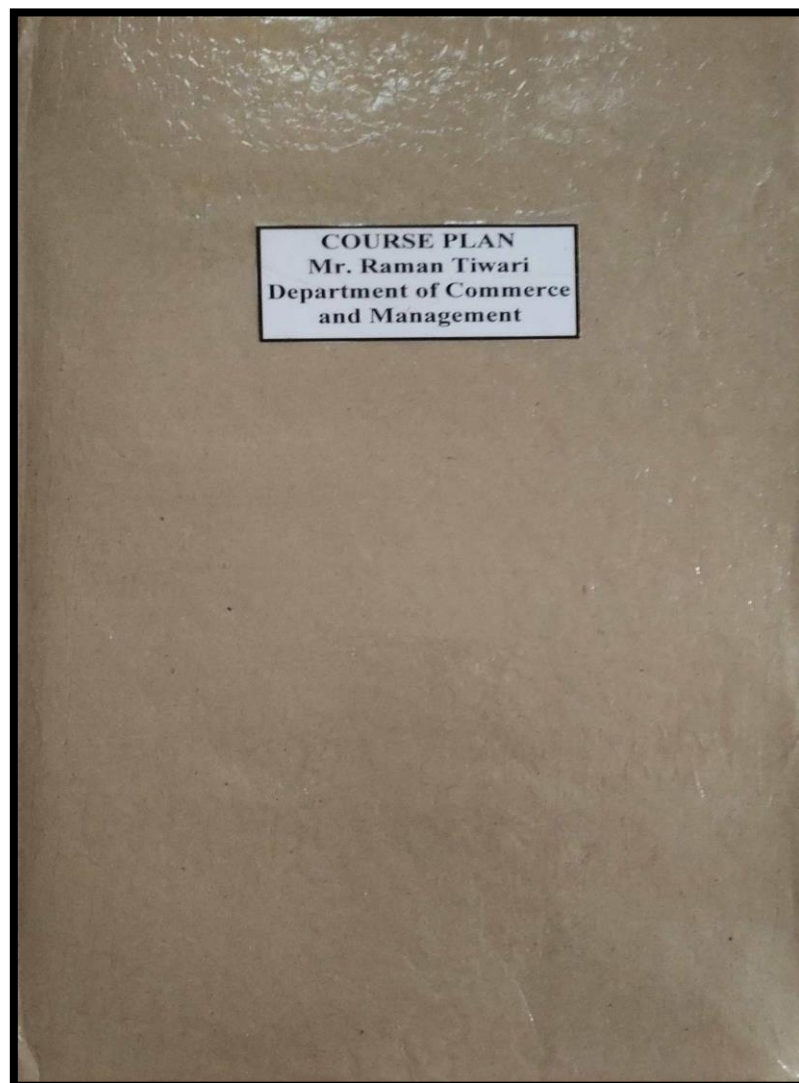




## **SOPHIA GIRLS' COLLEGE(AUTONOMOUS), AJMER**



**COURSE\_PLAN\_2018 -19\_MR\_RAMAN\_TIWARI**



2018-19

ODD  
SEMESTER.



# BBA I (SEMESTER I)

SOPHIA GIRL'S COLLEGE, AJMER (AUTONOMOUS)

QUANTITATIVE TECHNIQUES FOR MANAGEMENT -I (BBA 104)

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

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

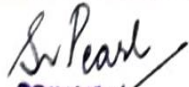
Credit: 04

## COURSE PLAN

SEM I Month	UNIT/TOPIC	Concepts/facts	Teaching Pedagogy	Learning Outcomes	Questions	Marks Weightage (%)
SEM I JULY	UNIT I Assignment: Meaning , Need, unbalanced Assignment, prohibited Assignment, Optimisation of Assignment.	Concept and use of Assignment technique into business problem	Computation	Identify the concepts of Assignment and Game theory and its use in business problem.	<u>Knowledge Based</u> -What is Assignment? -Illustrate the types of strategy available to player?	Knowledge--60 Understanding-30 Higher Order-10
	Game theory: Need, Starategy, 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	Compuattions		<u>Understanding Based</u> -Compare the different typres of Game theory problem and its solution	
		Graphical solution into m*n agme	Computation		-Classify the different types of matrix	
AUGUST	UNIT II Matrices: meaning, types of different matrices, Addition, Multiplication aqnd substraion of Two Matrices.	Matrix formulation, concept of different matrices	PPT and calculation	Illustrate the Typoes of different Matrix and its udse in business problem.	<u>Higher Order Thinking Skills Based</u> -Justify the Need of LPP	
	Basic operations on matrices, Minor and cofactor of Matrcies, Ad joint of Matrices, Determinant of Matrices	Computation of minor and co factors of matrix	PPT and calculation			
	Solution of system of linear	Concept of Cramer	PPT and			



	Equation.	Rule and reduction method	calculation		-Critically Evaluate the concepts of Objective function and Constraints	
SEPT TO OCT.	UNIT-III Concept of Linear Programming problem, use and limitations of LPP, Formulation of LPP in to Mathematicla form, graphical Solution og LPP, feasibility of solution	Need and Advantage of LPP, concept of Objective function and Constraints		Formulate A LPP from given business problem and its solution from Graph.		

  
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## BBA II (SEMESTER III)

### COST ACCOUNTING - (BBA-304)

#### (Cost Accounting)

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

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

Credit: 04

#### COURSE PLAN

SEM I Month	UNIT/TOPIC	Concepts/facts	Teaching Pedagogy	Learning Outcomes	Questions	Marks Weightage (%)
SEM I JULY	UNIT I Cost Concept, cost , costing , cost Accounting and Cost Accountancy Importance of costing, Classification of Cost	Cost Accounting Standards	PPT, Chart	Identify the concepts of origin of Cost Accounting , its techniques and Methods	<u>Knowledge Based</u> -What is Cost? -Illustrate the different Types of Cost?	Knowledge--50 Understanding-35 Higher Order-15
	Techniques and Methods of Costing, Material Control, Stock Levels, Material losses and its control, Stores Ledger	Cost Sheet Formation	Preparation of Manufacturing Account		<u>Understanding Based</u> -Compare the Cost. Costing and Cost Accounting -Classify the different types of Cost?	
		Issue Mechanism of Material	Formats and Standard documents of Material		<u>Higher Order Thinking Skills Based</u> -Justify the Need of Cost Accounting -Critically Evaluate the concepts of	
AUGUST	UNIT II Accounting OF LABOUR, methods of labour turnover, wage system and its controlling techniques	Wage concept, components of wage, attendace mechanism, control over idle time and overtime	PPT and calculation	Illustrate the Methods of labour turnover , wage system and control		
	Allocation and Apportionment of overhead- meaning, methods and its accounting	Types of overhead, collection and apportionment of overhead	PPT and calculation			



	Absorption of Overheads- meaning and methods	Concept of absorption on department and then on product, different methods of absorption.	PPT and calculation	over idle time and overtime	Material wastage and its Accounting Treatment
<b>SEPTEMBER- OCTOBER</b>	<b>UNIT III</b> Unit Costing: Meaning, Importance, and preparation of cost sheet.	Concept of prime cost, work cost, cost of production and cost of goods sold and sales , finding out tender price	PPT and calculation	Compute and analyze the cost of different industries .	
	Operating Costing	Objectives of transport costing, absolute and commercial tonne km. Passenger km	PPT and calculation	Compute Cost of each Process and and for finished goods.	
	Process and Contract costing	Concept of Process costing, Normal and Abnormal loss and Gain, computation of Normal cost per unit. Concept of Different types of contract and their revenue recognition.	PPT and calculation	Computation of notional profit and treatment of WIP.	

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## BBA II (SEMESTER III)

### ACCOUNTING SOFTWARE LAB - (BBA-306)

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

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

Credit: 04

### COURSE PLAN

SEM I Month	UNIT/TOPIC	Concepts/facts	Teaching Pedagogy	Learning Outcomes	Questions	Marks Weightage (%)
SEM I JULY	UNIT I Need and importance of computerized Financial Accounting	Role of Computer in Accounting and its advantages.	PPT and Live Example showed company creation	Identify the concepts of origin of Accounting Software Like tally, busy and Marg	<u>Knowledge Based</u> -define Computerized financial Accounting? -Illustrate the different Types of accounting like accounts only or accounts with inventory.	Knowledge--50 Understanding--35 Higher Order-15
	Creation of company under tally, creation of groups and ledger, display of various reports	Handling of Tally Software in real environment of accounting.	PPT and Live Example showed ledger and group creation			
			PPT and Live Example			
AUGUST	UNIT II Accounting of Inventory with accounts, godown management, Inventory vouchers, Unit of measurement, display of various inventory reports	Maintainance of Accounting Books with inventory vouchers , Concept of unit of Measurement, Stock Valuation	PPT and Live Example showed merger of financial books with inventory vouchers	Illustrate the Methods of Accounting with inventory.	<u>Understanding Based</u> -Compare the Accounting vouchers and inventory vouchers. -Classify the Groups and ledgers	
SEPTEMBER- OCTOBER	UNIT III Payroll Management: Need and importance , creation of Employee group, Master group. Creation of Components of Salary, Leave record	Concept of Employee Group and Master , Components of Salary, salary voucher, Attendance Mechanism	PPT and Live Example showed creation of employee group, attendance record, various	Compare different salary structure under different department.	<u>Higher Order Thinking Skills Based</u> -Justify the Need of Pay Roll Accounting -Critically Evaluate.	



			types of leaves	Computation of Attendance and with their help processing of salary voucher, wage sheet, salary slip and other reports.	the concepts payroll vouchers with the help of Tally.	
	Salary voucher and its processing.	Concept of salary slip, wage reports	PPT and Live Example			

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**SOPHIA GIRL'S COLLEGE, AJMER (AUTONOMOUS)**  
**B.Com III (SEMESTER V)**  
**ACCOUNTS & FINANCE -I (PAPER I) (COM-501)**

**(INCOME TAX LAWS-I)**

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

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

**COURSE PLAN**

Credit: 04

SEM/ Month	UNIT/TOPIC	Concepts/facts	Teaching Pedagogy	Learning Outcomes	Questions	Marks Weightage (%)
SEM I JULY	Introduction of income Tax Act, 1961, Definitions, Residential Status and scope of income	Need of Direct taxes, Concept and Administration of income Tax Act, Taxability of income on the base of residential Status	PPT and Demonstration of income Tax Act and Rules	Identify the need of income Tax in India and its scope.	<u>Knowledge Based</u> -What are Direct and Indirect taxes? -Illustrate the different Types of residential Status.	Knowledge--40 Understanding-40 Higher Order-20
AUGUST	Income from Salary head, Income from house Property	Definition of Salary and its components as per Income Tax Act, 1961, Concept of Allowances and Perquisites and their taxability, Concept of Deemed ownership and types of house property and their taxability.	PPT and computations, Form No 16	Compute Income from Salary and rental income as per the provisions of income Tax Act, 1961	<u>Understanding Based</u> -Compute the income from Salary and Income from house Property. -Classify the types of House property?  <u>Higher Order Thinking Skills</u>	



<b>SEPTEMBER- OCTOBER</b>	<p>Income from business or Profession, Income from Capital gain, Income from Other sources and Deemed income</p>	<p>Concept of Business, profession and Vocation, types of business income, Allowed and disallowed expenses, presumptive Income concept. Concept of capital Assets, types of capital assets and capital gain, concept of transfer and holding cost, special situation of capital gain, exemptions u/s 54 to 54GG. Types of income covered under Income from other sources, concept of grossing up under different situation. Concept of clubbing of income.</p>	<p>PPT and computations. Showed business profit computation through profit and loss account and balance sheet.</p> <p>Real life case of capital gain like Vodafone and hutch.</p>	<p>Compare Business and professional income and their Computational; procedure. Analyse long term and short term capital Gain. Evaluate the concept of grossing up of income after TDS.</p>	<p><u>Based</u> -Determine the Capital Gain  -Critically Evaluate the concepts of Income of other person clubbed into income from other person. Analyse exemptions available to assessee u/s 54 to 54GG</p>	<p><i>Sr Pearl</i> <b>PRINCIPAL</b> <b>SOPHIA GIRLS' COLLEGE</b> <b>(AUTONOMOUS)</b> <b>AJMER</b></p> <p><i>[Signature]</i> <b>Head</b> <b>Department of Management</b> <b>Sophia Girls' College</b> <b>(Autonomous), Ajmer</b></p>
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## BBA III (SEMESTER V)

## COMPUTERIZED FINANCIAL ACCOUNTING - (BBA-501)

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

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

Credit: 04

### COURSE PLAN

SEM I Month	UNIT/TOPIC	Concepts/facts	Teaching Pedagogy	Learning Outcomes	Questions	Marks Weightage (%)
SEM I JULY	UNIT I Need and importance of computerized Financial Accounting	Role of Computer in Accounting and its advantages.	PPT and Live Example showed company creation	Identify the concepts of origin of Accounting Software Like tally, busy and Marg	<u>Knowledge Based</u> -define Computerized financial Accounting? -Illustrate the different Types of accounting like accounts only or accounts with inventory.	Knowledge--50 Understanding-35 Higher Order-15
	Creation of company under tally, creation of groups and ledger, display of various reports	Handling of Tally Software in real environment of accounting.	PPT and Live Example showed ledger and group creation		<u>Understanding Based</u> -Compare the Accounting vouchers and inventory vouchers. -Classify the Groups and ledgers	
			PPT and Live Example		<u>Higher Order Thinking Skills Based</u> -Justify the Need of Pay Roll Accounting	



					-Critically Evaluate the concepts payroll vouchers with the help of Tally.	
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2018-2019

EVEN SEMESTER



# BBA I (SEMESTER II)

## SOPHIA GIRL'S COLLEGE, AJMER (AUTONOMOUS) BUSINESS REGULATORY FRAMEWORK - (BBA -)

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

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

Credit: 04

### COURSE PLAN

SEM I Month	UNIT/TOPIC	Concepts/facts	Teaching Pedagogy	Learning Outcomes	Questions	Marks Weightage (%)
SEM I DEC TO JAN	UNIT I Contract Act 1872: Meaning of contract, classification, offer and acceptance, Capacity of parties to contract, free consent, Consideration, Legality of object, Agreements declared void, performance of contract.	Concept of Business laws, Competency of parties.	PPT and Contract Note	Identify the concepts of contract, free consent, capacity of contract.	<u>Knowledge Based</u> -What is Agreement? Define Minor.  <u>Understanding Based</u> -Compare the different types of Goods  <u>Higher Order Thinking Skills Based</u> -Justify the Need of LLP	Knowledge-40 Understanding-30 Higher Order-10
	Discharge of contract	Various modes of discharge of contract	Remedies			
FEB	UNIT II Sale of Goods Act 1930: Formation of contracts of sale, Goods and their classification, price, conditions and warranties.	Concept of Sale and Agreement to Sale	PPT and Sale Agreement	Illustrate the Types of Goods and deliveries.	-Critically Evaluate the concepts of partnership firm and its registration.	
		Types of deliveries	PPT			
		Types of Goods	PPT			
MARCH	Unit-III Indian Partnership Act, 1932:	Concept of Partnership and partners, types of partners, registration of		Formulate a Partnership firm and LLP		



	Introduction to partnership. formation and Registration of partnership. LLP Act, 2008: Introduction, salient features. Difference between partnership Firm and LLP, Incorporation of LLP, Designated Partners, Advantage and disadvantage of LLP.	partners. Concept of LLP and advantage over company. Incorporation of LLP,				
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## BBA II (SEMESTER IV)

### ADVANCED COMPANY LAW & SEC. PRACTICE - (BBA-401)

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

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

Credit: 04

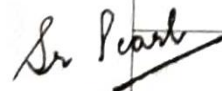
### COURSE PLAN


SEM I Month	UNIT/TOPIC	Concepts/facts	Teaching Pedagogy	Learning Outcomes	Questions	Marks Weightage (%)
SEM I DEC TO JAN	<b>Unit-I Key Managerial Personnel-</b> 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	PPT, Chart	Identify the concepts of Directors and power duties and liabilities.	<u>Knowledge Based</u> -Who can become director? -Illustrate the different Types of directors?  <u>Understanding Based</u> -Compare the meetings. -Classify the board meetings  <u>Higher Order Thinking Skills Based</u> -Justify the Nee of MCA-21  -Critically Evaluate the concepts of MCA with the help	Knowledge--50 Understanding-35 Higher Order-15
	<b>Company Meetings-</b> Notices, Quorum, Agenda, Resolutions, Minutes, Provision regarding Annual General meeting, Extraordinary General Meeting,	Importance of meeting, agenda and quorum.	PPT and Drafting of Notice and agenda			





Class Meeting and Board Meeting.		Issue related to adjournment	Format of Meeting and agenda, proxy		of Companies Act 2013.
FEB	<b>UNIT II</b> <b>Auditors-</b> Qualification and disqualification of Auditors, Procedure for Appointment/re-appointment, resignation and removal of Statutory Auditors, Power and duties of Auditors. <b>Company Secretary:</b> Appointment, Qualifications, Functions, Role and Responsibilities, Position, Statutory duties and removal of Company Secretary. <b>E-Filing-</b> 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 office and Back Office, STP forms, Non STP documents. Substantial benefits	Importance of Auditors and their Appointment process Concept of power and duties of auditors Object of MCA-21	PPT and practical example.	Illustrate the Methods of labour turnover, wage system and control over idle time and overtime	
	MCA-21, Scope of Filing E-Forms, important terms used in E-Filing: Pre-fill, Attachment, Modify, Radio Button, Check	Concept of different E-forms with pre check options	PPT and calculation		

  
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	box, Drop-Down Box, Text Box, Check form submit. Guidelines for Filling and filing e-Forms.					
			PPT			
MARCH	Procedure relating to Inter-Corporate Loans, Investments, Guarantees and Security. <b>Winding up of Companies-</b> 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.	PPT	Analyse the various types of winding up of companies.  Determine the status of dummy company		
	<b>Striking off Names of Companies-</b> 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.	PPT			
			PPT			

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# SOPHIA GIRL'S COLLEGE, AJMER (AUTONOMOUS)

## B.Com III (SEMESTER V) ACCOUNTS & FINANCE -I (PAPER I) (COM-501)

### (INCOME TAX LAWS-II)

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

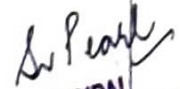


Min. Marks: 40( Ext:28, Int:12)

Credit: 04

### COURSE PLAN

SEM Month	UNIT/TOPIC	Concepts/facts	Teaching Pedagogy	Learning Outcomes	Questions	Marks Weightage (%)
SEM I DEC -JAN	Unit-I  Set- off and carry forward of losses.	Concept of tax planning through Set- off and carry forward	PPT and Demonstration of income Tax Act and Rules	Identify the need of set -ff and carry forward of losses.	<u>Knowledge Based</u> -What IS Casual Loss? -Illustrate the different Types of losses.	Knowledge-40 Understanding-40 Higher Order-20
	Deduction from gross total income. Aggregation of clubbing of income. Computation of Total Income.	Understanding of various deduction from GTI u/s 80C to 80U			<u>Understanding Based</u> -Compute Deductions ?  <u>Higher Order Thinking Skills Based</u> -Determine the Total income of Individual and HUF.	
FEB	Unit-II  Assessment of Individuals.	Determination of Total Income and Tax liability of Individual and HUF	PPT and computations	Compute Income from / different head for individual		



	Assessment of Hindu Undivided Family, Assessment of partnership firms. Preparation of Return of Income. Agriculture Income.	Computation of Book Profit and Total income of firm and remuneration to partners.		and HUF as per Income Tax Act, 1961	-Critically Evaluate the concepts of Assessment procedure, TDS and Advance payment of Tax.
<b>MARCH</b>	Unit-III  Assessment procedure, Provisions regarding deduction of tax at source and advance payment of tax.	Understanding of various ITR forms as per capacity of assessee Concept of TDS and its provision.  Importance of Advance Tax for economic growth.	PPT and computations. Showed business profit computation through profit and loss account and balance sheet.  Real life case of capital gain like Vodafone and hutch.		
<div style="display: flex; justify-content: space-between; align-items: flex-end;"> <div style="text-align: center;">   <b>PRINCIPAL</b>  <b>SOPHIA GIRLS' COLLEGE</b>  <b>(AUTONOMOUS)</b>  <b>AJMER</b> </div> <div style="text-align: center;">   <b>PRINCIPAL</b>  <b>SOPHIA GIRLS' COLLEGE</b>  <b>(AUTONOMOUS)</b>  <b>AJMER</b> </div> <div style="text-align: center;">   <b>Head</b>  <b>Department of Management</b>  <b>Sophia Girls' College</b>  <b>(Autonomous), Ajmer</b> </div> </div>					