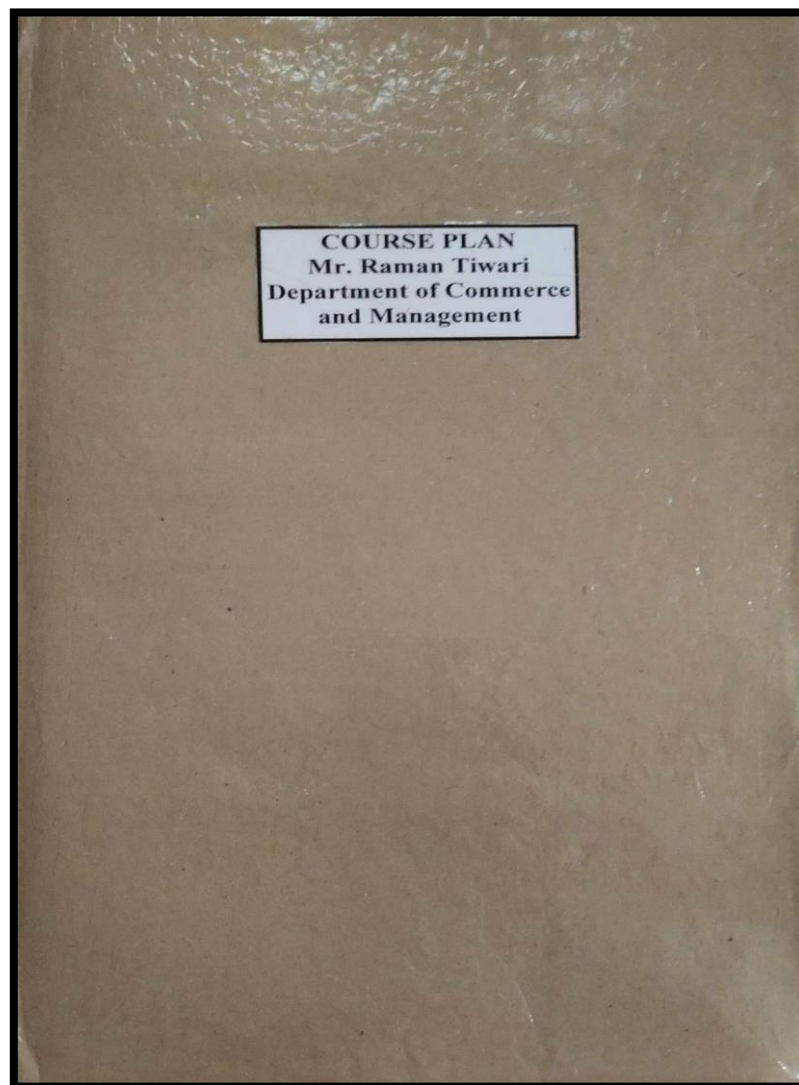




SOPHIA GIRLS' COLLEGE(AUTONOMOUS), AJMER



COURSE_PLAN_2020-21_MR_RAMAN_TIWARI

COURSE PLAN

SEM I Month	UNIT/TOPIC	Concepts/facts	Teaching Pedagogy	Learning Outcomes	Questions	Marks Weightage (%)
Aug-Sep	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, 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	Computations		<u>Understanding Based</u> -Compare the different types of Game theory problem and its solution	
		Graphical solution into m*n game	Computation			
Oct to Nov	UNIT II Matrices: meaning, types of different matrices, Addition, Multiplication and subtraction of Two Matrices.	Matrix formulation, concept of different matrices	PPT and calculation	Illustrate the Types of different Matrix and its use in business problem.	-Classify the different types of matrix	
	Basic operations on matrices, Minor and cofactor of Matrices, Ad joint of Matrices, Determinant of Matrices	Computation of minor and co factors of matrix	PPT and calculation		<u>Higher Order Thinking Skills Based</u> -Justify the Need of LPP	
	Solution of system of linear Equation.	Concept of Cramer Rule and reduction method	PPT and calculation		-Critically Evaluate the concepts of Objective function	



					and Constraints	
Dec to Feb.	UNIT-III Concept of Linear Programming problem, use and limitations of LPP, Formulation of LPP in to Mathematical form, graphical Solution of 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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SOPHIA GIRL'S COLLEGE, AJMER (AUTONOMOUS)

B.Com I (SEMESTER I)

ACCOUNTS & FINANCE -I (COM-101)

(Cost Accounting)

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

Min. Marks:40(Ext28; Int:12)

Credit: 04

COURSE PLAN

SEM I Month	UNIT/TOPIC	Concepts/facts	Teaching Pedagogy	Learning Outcomes	Questions	Marks Weightage (%)
Aug-sept	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--60 Understanding-30 Higher Order-10
	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			
Oct - Nov	UNIT II Accounting OF LABOUR, methods of labour turnover, wage system and its controlling techniques	Wage concept, components of wage, attendance mechanism, control over idle time and overtime	PPT and calculation	Illustrate the Methods of labour turnover , wage system and control	<u>Higher Order Thinking Skills Based</u> -Justify the Need of Cost Accounting	
	Allocation and Apportionment of overhead- meaning, methods and its accounting	Types of overhead, collection and apportionment of overhead	PPT and calculation		-Critically Evaluate the concepts of	



	Absorption of Overheads- meaning and methods	Concept of absorption on department and tehn on product, different methods of absorption.	PPT and calculation	over idel time and overtime	Material wastage and its Accounting Treatment
Dec - Feb.	UNIT III Unit Costing: Meaning, Importance, and preparation of cost sheet	Concept of prime cost, work cost, cost of production and cost of goods sols and sales , finding out tender price	PPT and calculation	Compute and analyze the cost of different industries	
	Operating costing: meaning and Types of operation, transport costing	Objectives of transport costing, absolute and commercial tonne km. Passenger km	PPT and calculation		
	Hotel costing, Hospital costing, Cinema Costing, Power House Costing.	Hotel room days . concept of utility ratio.	PPT and calculation		

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B.Com II (SEMESTER III)
Accounts and Finance -I (PAPER I) (Com-301)

(Corporate Accounting)

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

Min. Marks:40(Ext28; Int:12)

Credit: 04

COURSE PLAN

SEM III Month	UNIT/TOPIC	Concepts/facts	Teaching Pedagogy	Learning Outcomes	Questions	Marks Weightage (%)
July-Aug	Issue of shares, Forfeiture of shares, redemption of Preference shares	Concept of IPO and book Building concept, methods of redemption of share and their impact on shareholders fund	Prospectus , MOA and AOA, Journal Entries	Identify the concept of IPO, FPO and Book building Process in the light of companies Act 2013.	<u>Knowledge Based</u> -What is IPO and FPO? -Illustrate the different Types of Shares?	Knowledge--50 Understanding-35 Higher Order-15
	Purchase of Business, underwriting of shares	Concept of purchase consideration, understanding the concept of pre and post acquisition profit	PPT and Computations	Computation of purchase Consideration	<u>Understanding Based</u> -Compare pre and post acquisition of business profits -Classify the capital reduction?	
Sept to Oct.	Internal reconstruction	Concept of Capital reorganization scheme. Scheme of capital reduction,	PPT and Computations			
Nov-Jan	Amalgamation and Issue of debentures	Concept of merger, acquisition and takeovers, AS-14 conditions for merger, computation of purchase consideration by different methods,	PPT and Computations	Compare Amalgamation and internal reconstruction and Evaluate PC	<u>Higher Order Thinking Skills Based</u> -Justify the Need of Merger of two companies.	



		inter company transactions				
	Redemption methods of debentures	Concept of redemption, Ex-interest and Cum interest price, open market operation, concept of sinking fund and its uses.	PPT and Computations		-Critically Evaluate the concepts of redemption of debentures.	

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**COURSE PLAN**

SEM III Month	UNIT/TOPIC	Concepts/facts	Teaching Pedagogy	Learning Outcomes	Questions	Marks Weightage (%)
July - Aug.	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			
Sept - Oct.	UNIT II Accounting of Inventory with accounts, godown management, Inventory vouchers, Unit of measurement, display of various inventory reports	Maintenance 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	
Nov - Jan.	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			
				Compare different salary structure under different	<u>Higher Order Thinking Skills Based</u> -Justify the Need of Pay Roll Accounting	



			record, various types of leaves	department. Computation of Attendance and with their help processing of salary voucher, wage sheet, salary slip and other reports.	-Critically Evaluate 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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(Cost Accounting)

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

Min. Marks:40(Ext28; Int:12)

Credit: 04

COURSE PLAN

SEM III Month	UNIT/TOPIC	Concepts/facts	Teaching Pedagogy	Learning Outcomes	Questions	Marks Weightage (%)
July- Aug.	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? <u>Understanding Based</u> -Compare the Cost, Costing and Cost Accounting -Classify the different types of Cost? <u>Higher Order Thinking Skills Based</u> -Justify the Need of Cost Accounting -Critically Evaluate the concepts of Material wastage and its Accounting Treatment	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			
		Issue Mechanism of Material	Formats and Standard documents of Material			
Sept - Oct	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 over idel time and overtime		
	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 tehn on product, different	PPT and calculation			



		methods of absorption.				
Nov-Jan.	UNIT III 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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SOPHIA GIRL'S COLLEGE, AJMER (AUTONOMOUS)
B.B.A. III(SEMESTER V)
Management Accounting (BBA – 504)


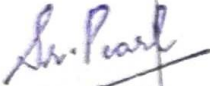

Max. Marks :100 (70Ext; 30 Int)

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

Credit: 04

COURSE PLAN

SEM V Month	UNIT/OPIC	Concepts/facts	Teaching Pedagogy	Learning Outcomes	Questions	Marks Weightage (%)
July - Aug.	UNIT I Meaning, scope and limitation of management accounting	Introductory framework of management accounting	PPT	Summarise about dynamics of Management Accounting in Business Problem	<u>Knowledge Based</u> 1. Discuss the nature and scope of management accounting	Knowledge-40 Understanding-40 Higher Order-20
	Distinction financial accounting and management accounting and cost accounting, role of management accountant in decision making	Conceptual framework of financial and management accounting	PPT		2. "A proper reporting system is essential for efficient management." Explain.	
Sept - Oct	UNIT II Cost analysis: Absorption and variable costing, understanding about cost behavior, fixed, variable, semi-variable cost	Study of different types of cost and its calculation	Solving practical questions	Analyse various Types of Cost, their behaviour and its use in Managerial Decision making	<u>Understand- ingBased</u> 1. "The size of margin of safety is an extremely valuable guide to the strength of a	
	Cost-Volume Profit Analysis	Study of interrelationship among cost, volume and profit	Solving practical questions			

	Alternative choice decision, relevant cost, sunk cost, programme cost, special offer, make or buy process and further process, shutdown	Analysing alternative choices in front of management accountant	Numerical problems Case study		business". Comment on this statement.	
Nov - Jan.	UNIT III Business budget: concept and use in budget in planning and control, type of budgets. Flexible and fixed budget, cash budget	Preparation of different types of budgets	Solving practical questions	Develop the skill to prepare Budget for different functions Synthesize as on assistant to finance manager	2. "Setting of standards is the most vital and critical steps in standard costing techniques." Elucidate. <u>Higher Order Thinking Skills Based</u>	
	Standard costing system, Variance Analysis: Material variance, Labour variance, Fixed and variable overhead variance, Sales variance	Calculation of different types of variances	Solving practical questions, Case study solution		"Standard costs are indispensable for the establishment and operations of budgets." Explain.	
 PRINCIPAL SOPHIA GIRLS' COLLEGE (AUTONOMOUS) AJMER	Management Reporting system	Stimulate knowledge about management reporting system	PPTs		"Fixed overheads are constant only within limited range of production." Discuss its statement.	 Head Department of Commerce Sophia Girls' College



M.Com-ACCOUNTS & FINANCE (SEMESTER III)

DIRECT TAXES LAW & PRACTICES (COMM 301)

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

Min. Marks:40(Ext28; Int:12)

Credit: 04

COURSE PLAN

SEM III Month	UNIT/TOPIC	Concepts/facts	Teaching Pedagogy	Learning Outcomes	Questions	Marks Weightage (%)
SEM III DEC -JAN	Assessment of Companies and Minimum Alternative tax	Concept of Companies and Computation of Taxable income for corporates, various deductions available to corporates and provision of MAT	PPT and Demonstration of income Tax Act and Rules	Comprehend the basic principles of the laws governing direct taxes. Know about provisions of direct tax of companies	<u>Knowledge Based</u> -What is MAT? -Illustrate the different Types of Companies <u>Understanding Based</u> -Compute Deductions ? <u>Higher Order Thinking Skills Based</u>	Knowledge--20 Understanding-40 Higher Order-40
	Assessment of Non-Residents, Assessment of Co-operative Societies, Representative Assessee.	Understanding of Assessment of NRI and Co-operative societies and various deduction	PPT, Examples and quiz.			
FEB	Return of Income and Procedure of Assessment, Advance Payment of Tax, TDS	Determination of Total Income and Tax liability of Individual and HUF Computation of Book Profit and Total income of firm and remuneration to partners.	PPT and computations	Be familiar about nature and scope of income.	-Determine the Total income of Corporates and NRI -Critically Evaluate the concepts of Assessment	
	Interest on Taxes and	Concept of Interest				



	refunds, Appeal and Revision, Tax Authorities.	under various sections of Income tax Act and Need for Appeals and revision.			procedure , Appeal and Revision.	
MARCH	Basics concept of International Taxation, Double Taxation Relief,	Understanding Inernational taxation, DTAA, and Relif u/s 90 and 91, Importance of DTAA for Economic growth.	PPT and computations. Showed DTAA and calculation of Relief Real life case of capital gain like Vodafone and hutch.			
	Transfer pricing –Special Provisions relating to Avoidance of Tax (Chapter X, Sec 92 to 92F, 93 and 94A), Advance Rulings.	Concept of Trasfer pricing , Arm length price and various methods for transfer pricing	PPT and Real case of transfer pricing f.			

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SOPHIA GIRL'S COLLEGE, AJMER (AUTONOMOUS)

BBA I (SEMESTER II)

BUSINESS REGULATORY FRAMEWORK - (BBA^{2nd})

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

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

Credit: 04

COURSE PLAN

SEM II Month	UNIT/TOPIC	Concepts/facts	Teaching Pedagogy	Learning Outcomes	Questions	Marks Weightage (%)
April-May	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 Contact 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--60 Understanding-30 Higher Order-10
	Discharge of contract	Various modes of discharge of contract	Remedies			
May-June	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			
June-July	Unit-III Indian Partnership Act, 1932:	Concept of Partnership and partners, types of partners, registration of partners.	Preparation of Deed	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.	Concept of LLP and advantage over company. Incorporation of LLP,				
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(Cost Accounting-II)

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

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

Credit: 04

COURSE PLAN

SEM II Month	UNIT/TOPIC	Concepts/facts	Teaching Pedagogy	Learning Outcomes	Questions	Marks Weightage (%)
April-May	UNIT I Job Costing Batch Costing- concept, need , computation	Concept of Job and Batch costing and Computation of cost per job and per batch	PPT, Chart	Identify the concepts of Job and batch Costing and its comparison.	<u>Knowledge Based</u> -What is Optimum Batch QUANTITY? -Illustrate the different types of cost involved in contract costing.	Knowledge--60 Understanding-30 Higher Order-10
	Contract costing, valuation of WIP, Complete and Incomplete contract, contract Nearly completion	Preparation of contract Account, Recognition of profit in case of incomplete contract and contract nearly completion.	Preparation of Manufacturing Account		<u>Understanding Based</u> -Compare the Normal and Abnormal loss	
	Process Costing: Cost of each process, treatment of Normal Loss, Abnormal loss, and Abnormal gain, By- Product and joint Product, Inter Process profit	Concept of Different process and preparation of process account, concept of Split off point, Reverse cost method.	Formats and Standard documents of Material		<u>Higher Order Thinking Skills Based</u> -Justify the Need of Integration of Books of Accounts. -Critically Evaluate the concept of profit reconciliation.	
June.	UNIT II Need and Scope of Standard Costing, techniques	Concept of standard costing and performance analysis.	PPT and calculation	Illustrate the Methods of Material and		
	Variance Analysis-Material, labour,	Types of variance and their computations.	PPT and calculation			



				Labour variance.		
July	UNIT III Cost Records: Non-Integrated System, Meaning & Features; Ledgers Maintained; Accounts prepared; General/Cost Ledger Adjustment Account; Meaning of Closing Balance in Various Accounts.	Concept of Cost books, General ledger and various accounts.	PPT and calculation	Compute and analyze the Cost records and critically evaluate the profit reconciliation statement.		
	Integrated System: Meaning, Features, Advantages and accounting entries.	Journal Entries under Integrated System.	PPT and calculation			
	Reconciliation of Cost and Financial Statements: Introduction, meaning, Reasons for difference in profits disclosed by Financial Accounts and Cost Accounts, Objectives, Procedure, Format, Preparation of Reconciliation Statement in various situations and Memorandum Reconciliation account.	Concept of Reconciliation, Causes for difference in profit between Cost and Financial Accounting, Preparation of reconciliation statement.	PPT and calculation			

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B.Com II (SEMESTER IV)
Accounts and Finance -I (PAPER I) (Com-401)

(Corporate Accounting-II)

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

Min. Marks:40(Ext28; Int:12)

Credit: 04

COURSE PLAN

SEM IV Month	UNIT/TOPIC	Concepts/facts	Teaching Pedagogy	Learning Outcomes	Questions	Marks Weightage (%)
April - May	Unit-I Final Accounts of Companies including Managerial remuneration and Disposal of Profit.	Concept of Managerial remuneration as per companies Act, 2013 and computation of disposable profit.	Prospectus , MOA and AOA, Journal Entries	Identify the Concept of Goodwill and Importance of final accounts.	<u>Knowledge Based</u> -define Goodwill? -Illustrate the different Types of valuation of Goodwill ? Define Limit of Managerial remuneration	Knowledge--50 Understanding-35 Higher Order-15
	Valuation of goodwill – meaning, factors, types, need for valuation of goodwill, methods of valuation of goodwill.	Concept of goodwill, its uses and valuation methods of goodwill.			<u>Understanding Based</u> -Compare pre and post acquisition of business profits -Compute Net worth and pre and post profit?	
June-July	Unit-II Consolidated Financial	Concept of Consolidation of final accounts of Holding and subsidiary company as per AS- 21,	PPT and Computations	Computation of Net worth, Goodwill and Capital Reserve	<u>Higher Order Thinking Skills</u>	



	Statements: Definition of Holding and subsidiary Company, Advantages and Disadvantages From Holding company, Computation of Pre and Post Acquisition Profit, accounting for dividend, Receipt of Bonus shares from Subsidiary Company, Accounting Treatment for losses of Subsidiary Company, Drafting of Consolidated Balance Sheet and Consolidated Profit & Loss Account with one Subsidiary . .	concept of Net worth and pre and post acquisition profit. Preparation of consolidated balance sheet and profit and loss account.			Based -Justify the Need of Liquidation of companies -Critically Evaluate the concepts of Lease accounting..		
	Computation of EPS as per AS-20	Concept of basic and diluted EPS as per AS-20 and their calculation	PPT and Computations				
July	Unit-III Accounting for Liquidation of Companies: Introduction, Modes of winding up, Statement of Affairs	Concept of Winding up of companies, types of winding up, preparation of statement of Affairs , concept of deficiency, and contributories .	PPT and Computations	Determine Surplus in the hands of liquidator.			



	Method, Deficiency account, Liquidators Final Statement of account, List B Contributories.					
	Accounting for Leases.	Concept of lease and difference with hire purchase, Types of lease- operating and financial lease	PPT and Computations			

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SOPHIA GIRL'S COLLEGE, AJMER (AUTONOMOUS)

BBA Semester VI BBA-6022

INSURANCE MANAGEMENT

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

Credit: 04

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

COURSE PLAN

SEM VI Month		Concepts/facts	Teaching Pedagogy	Learning Outcomes	Questions	Marks Weightage (%)
	UNIT-I Meaning of Life Insurance – The Evolution and Growth of Life Insurance – Basic Principles of Insurance –Life Insurance Organizations in India-- Competition and Regulation of Life Insurance. Types of Life Insurance Policies – Term Life Insurance – Whole Life insurance – Endowment Life Insurance – Unit Linked Policies with or without Profit Policies – Customer Evaluation – Policy Evaluation – Cost and Benefit. Group and Pension Insurance Policies – Special features of Group Insurance / Super Annuation Schemes – Group Gratuity Schemes	knowledge about Evolution of Life insurance and the basic concept of Principle of Insurance	PPT, Multiple choice questions and Quiz, Group Discussion	Understand the Basic concepts of insurance	<u>Knowledge Based -</u> -What is Insurance ? -Identify the different Types of Life Insurance Policies. <u>Understanding Based</u> -Identify the Customer Evaluation -Describe the ULIP. <u>Higher Order Thinking Skills Based -</u> - Compute Premium for Term Plan - Compute Premium for RIDER.	Knowledge-- 40 Understanding--40 Higher Order-20
	UNIT II Computation of Premiums and Settlement of claims: Premium defined – Premium Calculation Including Rebates – Mode of Rebates – Large sum assured Rebates – Premium Loading –	Basic analysis of types of Life Insurance Policies	PPT, Group discussion, Practical Questions			



Underwriting: The need for underwriting – Guiding principles of Underwriting – Factors affecting Insurability – Methods of Life Classification – Laws affecting Underwriting.

Unit III

Nomination and Assignment, Riders and Taxation Benefit Under Insurance policy. Life Insurance Agents: Concept, scope and functions.

Basic knowledge about Premium and its calculation

PPT, Multiple choice questions, Assignment

Financial Planning and taxation: Savings – Insurance vis-à-vis Investment in the Mutual Funds, Capital Markets – Life Insurance in Individual Financial Planning – Implications in IT treatment. IRDA Act 1999 – Objectives, Powers & Functions.

Analysing the concept of underwriting and its factors.

Analysing the concept of Mutual funds

Practical Problems, Multiple choice Questions

Develop the skill to compute Premium and Loadings

Analyse the Underwriting and its procedure.

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SOPHIA GIRL'S COLLEGE, AJMER (AUTONOMOUS)

M.Com (SEMESTER II)

SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT (PAPER IV) (COMM-202)

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 Weight ag(%)
April-May	UNIT I Introduction to Investment: Meaning of Investment, speculation and Gambling, types of investors, Investment Process, Investment objectives and characteristics of Investment. Regulatory Mechanism: SEBI –Introduction, objectives, Power, Functions, SEBI reforms in Indian Capital Market.	knowledge about investment and the process of investment, basic concept of regulatory body	PPT, Multiple choice questions and Quiz, Group Discussion	Understand the basic aspect of investment and its characteristics.	<u>Knowledge Based -</u> -What is an Investment? -Identify the different functions of SEBI. <u>Understanding Based</u> -Identify the different factors of industry analysis. -Describe the techniques of company analysis. <u>Higher Order Thinking Skills Based -</u> -Find out the Anticipated return and holding period return from the following data. - From the following data find out the portfolio risk by using Markowitz model.	Knowledge-- 25 Understanding-- 45 Higher Order-30
	Security Analysis: Introduction, Fundamental Analysis: Economic analysis-Factors and technique used, Industry Analysis- Factors and technique used and company Analysis- Factors and technique used.	Basic factor analysis before taking investment decision	PPT, Group discussion, Practical Questions			
May-June	UNIT II Technical Analysis- Assumption, Dow Theory, Support and resistance level, Moving average, Rate of Change, Relative Strength Index, Charts- Head and Shoulders, V formation, Tops and Bottoms, Indicators-Volume of Trade, short sales.	Basic knowledge about technical features	PPT, Multiple choice questions, Assignment			



June

July

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Equity valuation: Anticipated return, present value of the return, multiple Year holding period, Constant growth model, Two stage Growth model, valuation through P/E ratio.

Efficient Market Theory-Assumptions, Random walk theory, Assumptions of Random walk theory, Random walk and Efficient Market Theory, Efficient Market Hypothesis, Weak form, Semi strong form and Strong form of EMH, Critique of EMH.

UNIT III

Concept of Portfolio: Introduction, Phases of portfolio Management, Objectives, Concept of risk and return, sources, types and measurement, Concept of Diversification.

Portfolio theory: Traditional Approach, CAPM-Assumptions, CML, SML, CAPM Analysis, CAPM Model, Market Model, Uses and Limitations, problems on CAPM Model. APT, Markowitz Model, Single Index model- Concept, Corner portfolio, Sharpe's optimal portfolio, Construction of the optimal portfolio(excluding short sales). **Portfolio Evaluation:** Criteria, Sharpe's measures, Treynor's Measures, Jensen Measures

Analysing the price of different shares by using different methods

Analysis of Efficient market hypothesis and construction of portfolio

Analysis of CAPM model and Portfolio evaluation for taking investment decision

Practical Problems, Multiple choice Questions

Practical Problems, Quiz, PPT

Practical Problems, multiple choice question, Daigram

Develop the skill to compute risk & return of securities.

Analyse the stock market operation & security markets.

Understand the portfolio theory and its evaluation.

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Sophia Girls' College
(Autonomous), Ajmer



SOPHIA GIRL'S COLLEGE, AJMER (AUTONOMOUS)
M.Com (SEMESTER IV) COMM-403

FINANCIAL DERIVATIVES

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

Credit: 06

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

COURSE PLAN

SEM IV Month		Concepts/facts	Teaching Pedagogy	Learning Outcomes	Questions	Marks Weightage (%)
April-May	UNIT-I Introduction of Derivatives: Derivative Concept and meaning, History of Derivatives market, functions of derivative market, Risk in derivatives, Characteristics of derivatives, classification and types of Derivatives in India, Derivatives Instruments, Regulation of derivatives trading in India, Application of Derivatives, Derivatives market Participants.	knowledge about Financial Derivatives and the basic concept of regulatory body and derivatives trading	PPT, Multiple choice questions and Quiz, Group Discussion	Understand the basic aspect of Financial derivatives and Trading Mechanism	<u>Knowledge Based</u> - -What is Financial derivatives? -Identify the different Types of derivatives in India.	Knowledge--60 Understanding-30 Higher Order-10
	Forward Market and contracts: concept, Features, Classification, pay off of forward contract, long and short position advantage and disadvantage of forward contract, pricing of commodity forwards.	Basic analysis of types of derivatives like forward, futures and options.	PPT, Group discussion, Practical Questions		<u>Understanding Based</u> -Identify the Forward market. -Describe the techniques of pricing of commodity forwards.	
June	UNIT II Futures Markets and contracts: concept, public standardized Transactions. The clearing house, Daily Settlement and Performance Guarantee Regulation. Future Trading, The clearing house margins and price limits, Types of orders, Delivery and cash Settlement, Futures Exchanges, Type of	Basic knowledge about clearing mechanism, types of orders and delivery mechanism	PPT, Multiple choice questions, Assignment		<u>Higher Order Thinking Skills Based</u> - -Find out the Value of futures and margins. - From the following data find out the risk in futures	



Pricing of Futures: Introduction, Volatility of Future prices, Price mechanism in future contract, Strategies using futures, pricing model of futures, valuation of stock index futures.

Swap Markets and contracts: characteristics of swap contracts, Termination of swap. Types of swaps: currency swaps, Interest rate swaps.

Practical Problems, Multiple choice Questions

Develop the skill to compute Value of Futures and forwards

Analyse the swap markets and types of swaps

July

UNIT-III

Options: Fundamentals of options, types, trading strategies- Uncovered, covered, spread. Combination of calls and puts. Put-calls parity. Payoff values. Binomial options pricing model, Black scholes options pricing model.

Analysis of Options market and pay-off values and valuation models

Practical Problems, Quiz, PPT

Risk Analysis and Management: Risk measurement and management framework, option's Greeks: beta, gamma, Vega, theta, rho. Hedging. Trading Mechanism, clearing and settlement.

Analysis of Greeks letters and hedging mechanism.

Practical Problems, multiple choice question, Diagram

Understand the Risk measurement and Hedging theory.

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