





SOPHIA GIRLS' COLLEGE(AUTONOMOUS), AJMER

2017-18

ODD SEMESTER

Department of Commerce
SEMESTER I
B.COM – 102 Business Statistics - I

Month	Topics	Duration
July, 2017	Introduction: Statistics as a subject; Descriptive Statistics - compared to Inferential Statistics; Types of data; Collection of data; Official Statistics. Simple Random Sample, Stratified random sample.	1 Month
August, 2017	Analysis of Univariate Data: Construction of a frequency distribution, Concept of central tendency.	1 Month
Sept, 2017	Dispersion – Meaning, importance, methods of measurement of dispersion and its coefficient. Skewness – meaning, methods of measuring skewness and difference between dispersion and skewness.	1 Month
2 nd Oct. – 14 th Oct 2017	CIA	
14 th Oct. – 2 nd Nov. 2017	Analysis of Bivariate Data: Linear regression. Correlation- meaning, types and different methods of correlation.	1 Month
18 th Nov – 14 th Dec 2017	END SEMESTER EXAM	

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Department of Management
B.B.A Semester – III
BBA 302 – Cost Accounting

Month	Topics	Duration
July, 2017	Cost Accounting: Nature and scope, concept of different costs, Installation of costing system, Material control: concept and techniques, Methods of issue of Material, store ledger, Treatment of Material Losses. Labour cost control: labour turnover, methods of wage payment-time and piece rates, incentive schemes,	1 Month
August, 2017	Overhead control: classification and departmentalization, Allocation and Apportionment, absorption of overheads.	1 Month
Sept, 2017	Cost Ascertainment: Unit Costing, Operating costing	1 Month
2 nd Oct. – 14 th Oct 2017	CIA	
14 th Oct. – 2 nd Nov. 2017	Process costing, Contract costing ,	1 Month
18 th Nov – 14 th Dec 2017	END SEMESTER EXAM	

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**Department of Management
SEMESTER III
BBA 303 – Business Statistics**

Month	Topics	Duration
July, 2017	Theory of probability; Probability as a concept; the three approaches to defining probability; addition and multiplication laws of probability; conditional probability; Bayes theorem; mathematical expectation.	1 Month
August, 2017	Analysis of Time series; Causes of variations in time series data; components of a time series: Decomposition-Additive and multiplicative models; Determination of trend-Moving averages method and method of least squares , Computation of seasonal indices by simple averages, ratio to trend, ratio to moving averages and link relative methods Forecasting and Methods; Forecasting-concept, types and importance, methods of forecasting; steps for forecasting	1 Month
Sept, 2017	Index Number: Meaning, types, characteristics and uses; Methods of constructing of price and quantity indices (simple and aggregate); Test of adequacy; chain base index number; Base shifting, splicing and deflating; problems in constructing index numbers; Consumer price Index	1 Month
2 nd Oct. – 14 th Oct 2017	CIA	
14 th Oct. – 2 nd Nov. 2017	Probability Distribution: Basics concept, Binomial , Poisson and normal distribution-their properties and parameters, Multiple Correlation and Multiple Regression	1 Month
18 th Nov – 14 th Dec 2017	END SEMESTER EXAM	

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Department of Commerce
M.com
SEMESTER III
(MCOM-3.3)
Operational Research

Month	Topics	Duration
July, 2017	Operations Research: Introduction, Definition, scope of Operations Research, characteristics, Process of Operations Research. Quantitative approach to decision making, models & modelling in Operations Research. Limitation of operation. Linear programming: Structure of linear program model, Assumption, Advantages, Limitations, General mathematical model, Guidelines for formulation of linear programming model Graphic and Simplex Methods, Concept of Dual.	1 Month
August, 2017	Transportation and Assignment: Transportation problem, General structure of transportation problem, methods of finding initial basic feasible solution (NWCM, LCM & VAM), test for optimality (MODI Method), degeneracy (theory only),	1 Month
Sept, 2017	Assignment problems, Introduction, General structure, problems on minimization & maximization, Network Analysis: CPM and PERT, Crashing.	1 Month
2 nd Oct. – 14 th Oct 2017	CIA	
14 th Oct. – 2 nd Nov. 2017	Theory of games- formulation of game models, Two person Zero sum games & their solution, $2 \times N$ and $M \times 2$ games, $M \times N$ game, pure with saddle point, Mixed strategies (Graphical and algebraic methods), Limitations of game theory. Queuing Theory.	1 Month
18 th Nov – 14 th Dec 2017	END SEMESTER EXAM	

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Department of Commerce M.com SEMESTER III (MCOM-3.4) Management and Operational Audit

Month	Topics	Duration
July, 2017	Management and Operational Audit: Concept, Nature, Difference between Statutory and Management Audit. Management Audit Programme. Specific Areas of Management and operational Audit : Review of Internal Control, Review of Purchasing Operations, review of Manufacturing Operations, review of efficacy of Management Information Systems. Appraisal of Management Decisions.	1 Month
August, 2017	Cost Audit: Meaning, Objects , Advantage, Cost Audit of Materials, Labour and Overheads. Cost Auditor: Appointment, Rights, Duties and Liabilities under Companies Act., 2013. Cost Audit report.	1 Month
Sept, 2017	Tax Audit: Concept, Meaning of turnover, Gross receipts, Accountant. Tax Audit report: form No. 3CA, Form No. 3CB and CD.	1 Month
2 nd Oct. – 14 th Oct 2017	CIA	
14 th Oct. – 2 nd Nov. 2017	Investigation : Concept, Objectives, Difference between Audit and Investigation, Importance. Propriety Audit: Concept, provision for Public Sector Companies under Companies Act 2013.	1 Month By Head

18th Nov – 14th Nov 2017 END SEMESTER EXAM

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SOPHIA GIRLS' COLLEGE(AUTONOMOUS), AJMER

2017 - 18
EVEN SEMESTER

Department of Computer Science
B.C.A
SEMESTER II
B.C.A – Basics of Accounting

Month	Topics	Duration
15 th Dec 2017- 20 th Jan 2018	Accounting: Definition, concepts, Standards, Basic Accounting ,entries, ledger, Triple column cash book	1.5 Month
21 st Jan to 22 nd Feb 2018	Understanding of Final Accounts- Trading, P&L Account, Balance Sheet with Adjustment entries, Capital and Revenue, Automatic Accounting Processes Financial Statements, Ratio Analysis	1 Month
23 rd Feb to 9 th March 2018	CIA	
10 th March -5 th April 2018	Cost Accounting – CVP Analysis, BEP and P/V Graph, Budgeting: Meaning of Budgeting ,Flexible and Fixed Budgets.	1 Month
15 th April -6 th May 2018	END SEMESTER EXAM	

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**Department of Commerce
SEMESTER II
B.COM – 202 Business Statistics - II**

Month	Topics	Duration
15 th Dec 2017- 20 th Jan 2018	Index number: meaning, types and uses; methods of constructing price and quantity indices (simple and weighted); test of adequacy; chain-base index number; base shifting, splicing and deflating; problems in constructing index numbers; consumer price index.	1.5 Month
21 st Jan to 22 nd Feb 2018	Business Forecasting. Analysis of time series : cause of variations in time series data; components of a time series; decomposition – additive and multiplicative models; determination of trend – moving averages method and method of least squares (including Linear, second degree, parabolic); Analysis of time series-computation of seasonal indices by simple averages, seasonal verification through moving average method, ratio-to-moving average and link relative methods.	1 Month
23 rd Feb to 9 th March 2018	CIA	
10 th March -5 th April 2018	Moments and Kurtosis. Elementary theory of probability: probability as a concept; the three approaches to defining probability; addition and multiplication laws of probability. Interpolation, Extrapolation. Langrages, Newton Advancing difference Method, Binomial Method only.	1 Month
15 th April -6 th May 2018	END SEMESTER EXAM	

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SOPHIA GIRLS' COLLEGE(AUTONOMOUS), AJMER

Department of Management SEMESTER II BBA – Business Statistics-I

Month	Topics	Duration
15 th Dec 2017- 20 th Jan 2018	Introduction to statistics: Definition, function of statistics, scope and importance of statistics limitations and distrust of statistics types of statistical methods, Data collection and Analysis, Types of data , primary and secondary , methods of data collection, classification of data, Measures of central tendency: Meaning and definition, types of average, Median, Mode(excluding Graphical method)	1.5 Month
21 st Jan to 22 nd Feb 2018	Arithmetic mean, Measures of dispersion-Range, Quartile Deviation, Mean deviation and Standard Deviation.(Excluding Graphical method) Measures of correlation : Meaning and definition of correlation, uses of correlation, types of correlation , methods of Correlation- Karl Pearson,	1 Month
23 rd Feb to 9 th March 2018	CIA	
10 th March -5 th April 2018	Rank Correlation, Concurrent Deviation method, Probable error, coefficient of Determination and Non-determination. Regression Analysis: Meaning, definition of regression , difference between correlation and regression., Linear Regression, Methods of constructing Regression Lines, Standard Error of Estimate(Excluding Change in Origin and Scale)	1 Month
15 th April -6 th May 2018	END SEMESTER EXAM	

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Department of Management

B.B.A

SEMESTER VI

B.B.A – 6021 Auditing

Month	Topics	Duration
15 th Dec 2017- 20 th Jan 2018	Meaning and objects of Auditing, Nature of Auditing, Basic Principles and process of Auditing, Conduct and control of an Audit.	1.5 Month
21 st Jan to 22 nd Feb 2018	sampling in Auditing, Audit Report ,Audit of Financial statement: Audit of payments, receipts, sales, purchase, personal ledger, Audit of Financial statement: fixed assets, investments, other assets and miscellaneous expenditure, capital and reserves, liabilities and other issues	Month <i>Sr Pearl</i>
23 rd Feb to 9 th March 2018	CIA	PRINCIPAL SOPHIA GIRLS' COLLEGE (AUTONOMOUS) AJMER
10 th March -5 th April 2018	Audit of Companies: Appointment of Auditors, Rights, duties and Liabilities of company auditor. Special Audits: Club, Trust, educational Institution, Cinema Hall, hotel, NGO. Audit of Incomplete records, Introduction to Government Audit.	1 Month
15 th April -6 th May 2018	END SEMESTER EXAM <i>Head</i>	Department of Commerce Sophia Girls' College (Autonomous)



SOPHIA GIRLS' COLLEGE(AUTONOMOUS), AJMER

Department of Commerce M.com SEMESTER III (MCOM-4.4) Management of Financial Services

Month	Topics	Duration
15 th Dec 2017- 20 th Jan 2018	Management of Financial services: Concepts, Evolution and Objectives Financial system: Content, Feature and Trends. Structure of Indian Financial System: An overview. Banking Services: commercial. Development, Investment and International banking – issues, trends and challenges. Banking Services: commercial. Development, Investment and International banking – issues, trends and challenges.	1.5 Month
21 st Jan to 22 nd Feb 2018	Instruments of money market: call money, Treasury Bills (TB), Commercial paper (CP), Certificates of deposits (CD), Participation certificates (PC), Repo Transactions. Merchant Banking: Nature functions, scope & regulation. An overview of current merchant Banking. Micro finance – product & process innovation.	1 Month
23 rd Feb to 9 th March 2018	CIA	
10 th March -5 th April 2018	Lease financing and hire Purchase – Industry, Size and scope, evaluation of lease transaction .Factoring, forfeiting, Discounting, Real estate financing, consumer credit and plastic money – concept, working and Uses. mutual fund: concept, issues and challenges, computation of NAV Role of AMFI.	<i>Sr Pearl</i> PRINCIPAL SOPHIA GIRLS' COLLEGE (AUTONOMOUS) AJMER
15 th April -6 th May 2018	END SEMESTER EXAM	<i>Head</i> Head

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