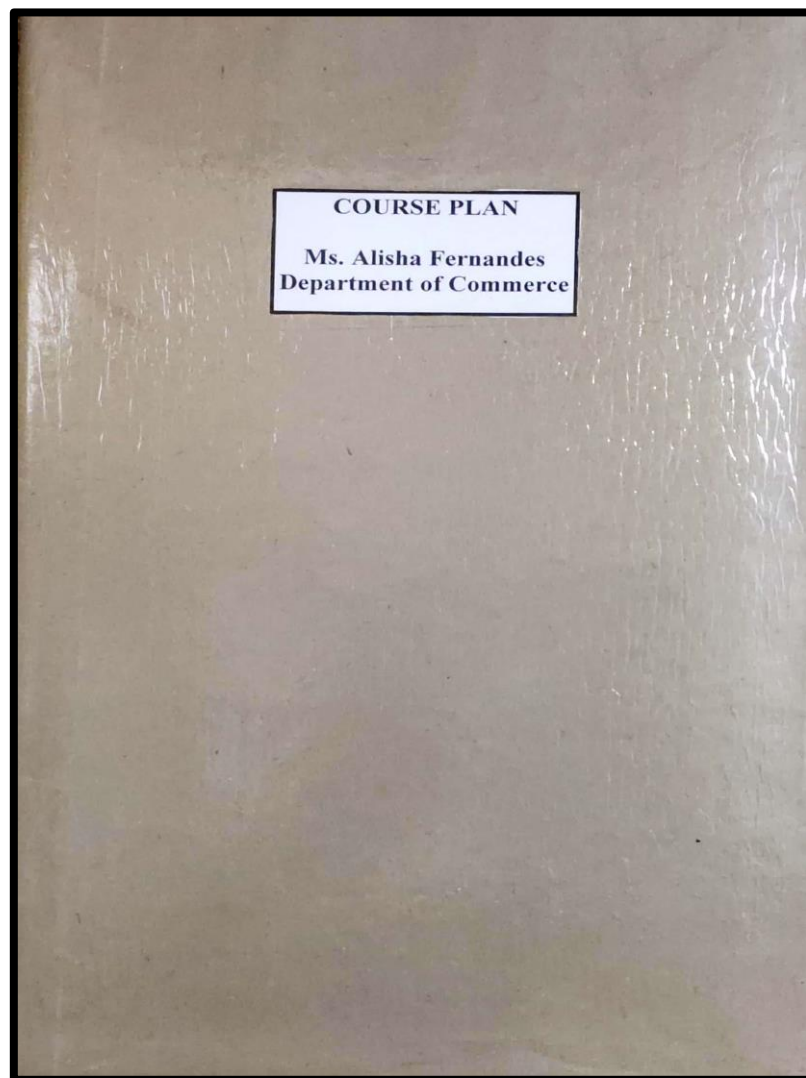




SOPHIA GIRLS' COLLEGE(AUTONOMOUS), AJMER



COURSE_PLAN_2018-19_MS_ALISHA_FERNANDES



Lesson Plan

2018-19



SOPHIA GIRL'S COLLEGE, AJMER (AUTONOMOUS)

B.Com I (SEMESTER I)

BUSINESS STATISTICS-I(PAPER II)(COM-102)

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

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

Credit: 04

COURSE PLAN

SEMIMonth	UNIT/TOPIC	Concepts/facts	Teaching Pedagogy	Learning Outcomes	Questions	Marks Weightage(%)
JULY-AUGUST	UNIT I Introduction: Statistics as a subject; Descriptive Statistics - compared to Inferential Statistics; Types of data;	Data, Facts, Investigation, Graphical presentation	PPT, Diagrams, Multiple choice questions	Interpret the concept of statistical tools and techniques	<u>Knowledge Based</u> - -What is statistics? -Compare primary data and secondary data.	Knowledge--60 Understanding-30 Higher Order-10
	Collection of data; Official Statistics. Simple Random Sample, Stratified random sample. Analysis of Univariate Data :	Different sources, Probable errors, Classification of data	Match the following, Diagrams, Tables, Charts		<u>Understanding Based</u> -Identify the use and importance of statistics. -Describe the stages of investigation.	
	Construction of a frequency distribution, Concept of central tendency.	Average value, Arrangement of series, Partition values computation	Practical questions		<u>Higher Order Thinking Skills Based</u> - -Calculate Mean, mode and median from the data. - Evaluate the mean deviation from the data.	
SEPTEMBER	UNIT II Dispersion – Meaning, importance, methods of measurement of dispersion and its coefficient.	Mean Deviation, Standard Deviation	PPT, Practical Questions	Assess dispersion and methods of measurement of dispersion and skewness.		
	Skewness—meaning, methods of measuring skewness and difference between dispersion and skewness.	Measure of frequency distribution	PPT, Practical Questions			
OCTOBER - 15 NOVEMBER	UNIT III Correlation- meaning , types and different methods of correlation.	Correlate different series	Practical questions	Develop an understanding of linear regression and correlation.		
	Linear regression	Average relationship between two or more variable	Practical questions, Multiple choice Questions			

S. Pearl
PRINCIPAL
SOPHIA GIRLS' COLLEGE
(AUTONOMOUS)
AJMER

P. S. S.
Head
Department of Commerce
Sophia Girls' College
(Autonomous), Ajmer



BUSINESS STATISTICS II(BBA -103)

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

Min Marks: 40(28 Ext;12 Int)

Credit: 04

COURSE PLAN

SEM/ Month	UNIT/TOPIC	Concepts/facts	TeachingPedagogy	LearningOutcomes	Questions	MarksWeightage(%)
SEMI JULY	UNIT I Index number: meaning ,types , characteristics , uses ; methods of constructing price & quantity indices ; test of adequacy ; chain base index number ; base shifting , splicing & deflating problems in constructing index numbers, consumer price index .	Basic mathematics, , Conversion Units	Solving practical questions	To construct fixed , chain base index number & consumer price index number	<u>Knowledge Based</u> 1. What are the methods of constructing consumer price index number? 1. What is the main object to find out moments ?	Knowledge--50 Understanding-35 Higher Order-15
	Analysis of time series ; causes of variations in time series data ; components of time series : decomposition additive & multiplicative models ; determination of trend – moving average method & least square method	Understanding of calculation of averages , equations of least square	Solving practical questions		<u>Understanding Based</u> 1. Compare fixed base & chain base ? 2. Differentiate between additive	
	Computation of seasonal indices by simple average , ratio to trend , ratio to moving averages & link relative methods . Forecasting – concept , types , importance , methods & steps		Solving practical questions	Develop the understanding of laws of probability , use of bayes theorem& concept of probability	&multiplicative model of time series? <u>Higher Order Thinking Skills Based</u> 1. In a certain	



	for forecasting			probability distributions	In a certain examination the percentage of passes & distinction holders were 45 & 9. Estimate the average marks obtained by candidates, the minimum pass & distinction marks being 40 & 75 (assume marks distribution to be normal)? 2. Typical illustration of reference books
AUGUST	Theory of probability ; probability as a concept ; three approaches to define probability , addition & multiplicative laws of probability ; conditional probability , bayes theorem; mathematical expectation	Understanding of permutation & combination Mutually exclusive, dependent, independent events, inverse probability	Solving practical questions		
	Probability distribution : basic concept , binomial , poisson & normal distribution- their properties & parameters	Solving combinations parameters of binomial poisson & normal distribution			
SEPTEMBER-OCTOBER	Kurtosis & Momento ,	Understanding of computing mean by direct , indirect , shortcut method	Solving practical questions	Compute multiple correlation regression &	

S. Pearl
 PRINCIPAL
 SOPHIA GIRLS' COLLEGE
 (AUTONOMOUS)
 AJMER

	Multiple regression multiple correlation	Understanding of calculation of correlation by different methods & regression equations		Moments , measures of kurtosis		
--	--	---	--	--------------------------------	--	--

[Signature]
 Head
 Department of Commerce
 Sophia Girls' College
 (Autonomous), Ajmer



SOPHIA GIRL'S COLLEGE, AJMER (AUTONOMOUS)

B.B.A. II (SEMESTER III)

COST ACCOUNTING-I (BBA 302)

Max. Marks :100 (70Ext; 30Int)
Credit: 04

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

COURSE PLAN

SEM III	UNIT/TOPIC	Concepts/facts	Teaching Pedag	Learning Outcomes	Questions	Marks Weightage (%)
JULY	Introduction: Definition of Costing, Objectives of Cost Accounting; Importance of Cost Accounting to Business Concern, Advantages of a Cost Accounting system, Installing a Cost Accounting System, Essentials of a good Cost Accounting System.	Evaluation of costing, costing methods and techniques	PPT, Diagrams, Multiple choice questions	Understand the basic concepts of cost, costing, cost accounting principle and material control techniques	<u>Knowledge Based</u> - -What is costing? -Compute cost per unit. <u>Understanding Based</u> -Identify the different methods of costing -Describe the techniques of material control. <u>Higher Order Thinking Skills Based</u> - -Calculate total wages from the following data. - Evaluate the Cost per unit from the following data	Knowledge--60 Understanding-30 Higher Order-10
	Cost, Cost object, Cost units and Cost Centers, Types of costs, classification of costs, cost sheet, total costs and unit costs. Costing Methods and Techniques, Accounting for material: Material control: concept and techniques; pricing of material issues, treatment of material losses.	Cost computation per unit.	Match the following, Practical Questions, Tables			
AUGUST	Accounting for labour: Labour cost control procedure; labour turnover, idle time and overtime; methods of wage payment - time and piece rates; incentive schemes	Labour concept and incentives schemes	Practical Questions, Quiz	Understand the wage system and wage control technique		
	Accounting for overheads: Introduction Definition, Classification of Overhead- Element-wise, Functional and Behavioral; Need for of classifying overhead into fixed and variable; various types of overheads. Allocation and apportionment of Overhead; Absorption of Overhead: various methods and their application; Treatment of under absorption/over absorption of overheads.	Measure the different overheads	PPT, Practical Questions			



SEPTEMBER	Unit Costing: Definition, Objectives, Types of Cost unit, Production Account, Differences between cost sheet and production account, treatment of work in progress, scrap and wastage, spoilage and defectives, opening and closing stock of finished goods, determination of tender price, absorption of overheads.	Correlate different series	Practical questions	Acquire the necessary skills to compute unit costing and operating costing
	Operating costing: Introduction, Transport Costing, Hotel Costing, Power house Costing, Hospital Costing and Cinema Costing.	Average relationship between two or more variable	Practical questions, Multiple choice Questions	
SEPTEMBER	Job Costing: Definition, features, procedure, Job Cost sheet. Batch Costing: Definition, Economic Batch Quantity and its determination, Batch Cost Sheet.	Evaluation of Job & Batch costing, costing methods	Multiple choice questions, Practical	Understand the concept of batch and contract costing
	Contract Costing: Progress payments, Retention money, Escalation clause, Contract accounts, Treatment of notional profit, Presentation of work in progress in Balance Sheet. Process Costing: Meaning, Features, Process v/s Job Costing, preparation of process accounts. Treatment of Normal loss, abnormal loss and abnormal gain, Treatment of Opening and closing Stock, Inter process profit, By Product and Joint Product Cost Accounting.	Contract Cost computation	Multiple choice questions, Practical Questions	
OCTOBER	Cost Records: Non-Integrated System, Meaning & Features; Ledgers & Accounts preparation; General/Cost Ledger Adjustment Account; Meaning of Closing Balance in Various Accounts. Integrated System: Meaning, Features, Advantages and accounting entries.	Maintaining cost records	Practical Questions, Quiz	Understand the concept of process costing and computation of cost



	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	Maintain the reconciliation statement	PPT, Practical Questions		
OCTOBER	Standard Costing: Meaning, Scope, Advantage, Techniques and Elementary variance analysis. Analysis of Material and Labour variances.	Computation of different variances	Practical questions	Acquire the skills about integrated and non-integrated system	

AS

S Pearl

PRINCIPAL
SOPHIA GIRLS' COLLEGE
(AUTONOMOUS)
AJMER

PJ

Head
Department of Commerce
Sophia Girls' College
(Autonomous), Ajmer



SOPHIAGIRL'S COLLEGE, AJMER(AUTONOMOUS)

credit 06

SEMESTER III (M.COM FINAL)

OPERATIONAL RESEARCH & QUANTITATIVE TECHNIQUES (COMM-303) MAX MARKS: 100 (70 EXT; 30 INT) MIN. MARKS: 40 (28 EXT; 12 INT)

COURSE PLAN

SEM/ Month	UNIT/TOPIC	Concepts/facts	Teaching Pedagogy	Learning Outcomes	Questions	Marks Weightage (%)
SEMI JULY	Operational research : nature scope & role Process of Operations Research. Quantitative approach to decision making , model & modeling in Operations Research. Limitation of operation.	Understanding of techniques & phases of operational research	PPT	Understand the mathematical tools like linear programming that are needed to solve optimization problems	<u>Knowledge based</u> 1. What are the applications & limitations of linear programming ? 2. Write a note on Poisson arrivals & Erlang service	Knowledge--25 Understanding-45 Higher Order-30
	Linear programming – simplex & graphical methods, Concept of Dual.	Understanding of solving equations & simplex method	Understanding through graphs , solving practical questions			



AUGUST	Transportation problems	Northwest corner rule , least cost method , vogel's approximation method	Solving practical questions	Apply transportation & assignment techniques so that transportation cost will be minimized & optimum allocation of source to a destination could be done	distribution? <u>Understanding based</u> 1.Explain the method of solving two person zero sum game? 2.Illustrate the concept of "DOMINANCE" in game theory ?
	Assignment techniques	Hungarian method	Solving practical questions		
SEPTEMBER- OCTOBER	Network analysis techniques PERT & CPM	Network diagram , EST, LFT, CPM, normal cost crash	Solving practical questions	Apply CPM & PERT Techniques , to plan , schedule & control	<u>Higher order thinking skills</u>
	Game theory	Saddle point Loddoments method	Solving practical questions		

AK

Dr Pearl
PRINCIPAL
SOPHIA GIRLS' COLLEGE
(AUTONOMOUS)
AJMER

Dr

Department of Commerce
Sophia Girls' College
(Autonomous), Ajmer



EVEN SEM

SOPHIA GIRL'S COLLEGE, AJMER (AUTONOMOUS)

B.COM I (SEMESTER II)

BUSINESS STATISTICS-II (PAPER II) (COM-202)

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

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

Credit: 04

COURSE PLAN

SEM II Month	UNIT/TOPIC	Concepts/facts	Teaching Pedagogy	Learning Outcomes	Questions	Marks Weightage (%)
December	Unit I Index number: meaning, types and uses; methods of constructing price and quantity indices (simple and weighted);	Computation of Index number,	PPT, Diagrams, Practical Questions	Interpret the concept of index number and business forecasting.	<u>Knowledge Based</u> -What is Index Numbers? -Identify the different methods of Computation of Index number.	Knowledge-50 Understanding-35 Higher Order-15
	Test of adequacy; chain-base index number; base shifting,	Concept of Chain base fixed base, base conversion	PPT, Diagrams, Formulas and practical question		<u>Understanding Based</u> -Examine the procedure of Business Forecasting -Explain Interpolation and Extrapolation.	
January	Splicing and deflating; problems in constructing index numbers; consumer price index. Business Forecasting.	Computation of Real wages and salary, Basic Business forecast methods	PPT, Group Activity	Develop an understanding of time series and basic mathematics of finance.	<u>Higher Order Thinking Skills Based</u> -Explain the Time series methods. -Discuss the Probability and its various aspects.	
	Unit II - 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); computation of seasonal	Time series data, methods for future data estimation, trend values	Charts, Diagrams, Match the followings			



	indices by simple averages, seasonal verification through moving average method, ratio-to-moving average and link relative methods.					
February	<p>Moments and Kurtosis.</p> <p>Simple and compound interest Rates of interest – nominal, effective and continuous – their interrelationships; Compounding and discounting of a sum using different types of rates</p>	Simple and Compound Interest, Effective rate, discounting values	Multiple choice questions Practical Questions	Integrate knowledge of probability and interpolation and extrapolation methods		
March	<p>Elementary theory of probability: probability as a concept; the three approaches to defining probability; addition and multiplication laws of probability. Interpolation, Extrapolation. Langrage's, Newton Advancing difference Method, Binomial Method only.</p>	Probability, Interpolation methods and Extrapolation methods for future values estimation	<p>Practical Questions</p> <p><i>S. Pearl</i> PRINCIPAL SOPHIA GIRLS' COLLEGE (AUTONOMOUS) AJMER</p>			

[Signature]

[Signature]

Head
Department of Commerce
Sophia Girls' College
(Autonomous) Ajmer



SOPHIA GIRL'S COLLEGE, AJMER (*AUTONOMOUS*)

SEMESTER IV M.COM (ABST) FINAL

MANAGEMENT OF FINANCIAL SERVICES

PAPER IV (MCOM-4.4)

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

Min Marks: 40(28Ext;12 Int)

Credit: 06

SEM/ Month	UNIT/TOPIC	Concepts/facts	Teaching Pedagogy	Learning Outcomes	Questions	Marks Weightage (%)
SEM IV DECEMBER – JANUARY	UNIT-III • mutual fund : concept, issues and challenges, computation of NAV Role of AMFI	, types of mutual funds schemes	PPT , videos , understanding through practical questions	Compute the cost of factoring Summarize all types of fee based financial services	<i>Knowledge based</i> What do you mean by with recourse factoring ?	Knowledge--20 Understanding-40 Higher Order-40
					Define money market mutual funds ? <i>Understanding based</i> Distinguish between commercial bank & merchant bank	



					Discuss the guidelines issued for the merchant bankers by SEBI & discuss their progress & problems	
FEBRUARY	Merchant Banking: Nature functions, scope & regulation. An overview of current merchant Banking.	Merchant banking	PPT, videos, understanding through practical questions	Evaluate the lease transaction		
	Micro finance – product & process innovation. Lease financing and hire Purchase – Industry, Size and scope, evaluation of lease transaction.	Types of leases	PPT, videos, understanding through practical questions			
MARCH	Management of Financial services: Concepts, Evolution and Objectives Financial system: Content, Feature and Trends. Structure of Indian Financial System:	Financial markets,	PPT	Understand the entire structure of the Indian financial system	Higher order thinking skills Practical questions from text book	
	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		<i>Sr Pearl</i> PRINCIPAL SOPHIA GIRLS' COLLEGE (AUTONOMOUS) AJMER		Analyse the factors to be considered by a banker while granting credit for hire purchase business	<i>Perry</i> Head Department of Commerce Sophia Girls' College (Autonomous), Ajmer

PRINCIPAL
SOPHIA GIRLS' COLLEGE
(AUTONOMOUS)
AJMER

Head
Department of Commerce
Sophia Girls' College
(Autonomous), Ajmer