



COURSE PLAN

**Ms. Reena Balani
Department of Commerce**



SOPHIA GIRLS' COLLEGE(AUTONOMOUS), AJMER

2016-17

ODD SEMESTER

SEMESTER I B.Com Part – I Paper I Cost Accounting

Months	Topics	Duration
July 2016	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. Cost, Cost object, Cost units and Cost Centres, 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.	1 Month
9 th Aug- 19 th Aug. 2016	CIA I	
20 th Aug- 5 th Oct 2016	Accounting for labour: Labour cost control procedure; labour turnover, idle time and overtime; methods of wage payment-time and piece rates; incentive schemes.	1.5 Month
6 th Oct. – 16 th Oct 2016	CIA II	
17 th Oct. – 13 th Nov. 2016	Accounting for overheads: Introduction Definition, Classification of Overhead- Element-wise, Functional and Behavioural; 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.	1 Month
21 st Nov. – 10 th Dec. 2016	END SEMESTER EXAM	

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**B.Com Part – II
SEMESTER-III
Paper II Fundamentals of Entrepreneurship**

Months	Topics	Duration
July 2016	Entrepreneur and Entrepreneurship - Introduction, Need for entrepreneurship, Types, Significance. Role of socio economic environment. Qualities of entrepreneur: General and business qualities (leadership, risk taking, decision-making and business planning etc.)	1 month
9 th Aug.- 19 th Aug. 2016	CIA-I	
20 th Aug.- 5 th Oct. 2016	Emergence of entrepreneurial class in Indian context. Theories of entrepreneurship: Psychological theory, sociological theory, economic and behavioural theory. Entrepreneurial behaviour, Role of entrepreneur in innovation and change management, Social responsibility	1.5 months
6 th Oct.- 16 th Oct. 2016	CIA-II	
17 th Oct.- 13 th Nov. 2016	Promotion of a venture –Need and Steps, SWOT analysis, External environment analysis- economic, social, technological and competitive factors	1 month
21 st Nov.- 10 th Dec. 2016	End Semester Exams	

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Head
Department of Commerce
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B.Com Part – III Paper I Principles of Marketing

Months	Topics	Duration
July - September	Introduction: Nature and scope of marketing. Marketing concepts – traditional and modern, Selling vs. marketing, Marketing mix Product: Concept of product, consumer and industrial goods, product planning and development. Packaging–role and functions, Brand name and trade mark, product life cycle concept.	3 Months
October - November	Price : Importance of price in the marketing mix; Consumer behaviour : Nature, scope and significance of consumer behaviour, Market segmentation – concept and importance, Basis of market segmentation	2 Months
December - January	Promotion: Methods of promotion. Advertising media –their relative merits and limitations, Characteristics of an effective advertisement. Personal selling, Publicity, Sales Promotion and Public Relations. Physical distribution of goods	2 Months

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SEMESTER I M.COM 1.1 Management Accounting

Months	Topics	Duration
July, 2016	Management Accounting-An Introduction: Nature & Scope, Financial Accounting vs. Cost Accounting vs. Management Accounting; Functions, Techniques, Principles; Scope; Utility; Limitations; Essentials for Success. Management Accountant: Position, Role and Responsibility; Working Capital-Concept, factors affecting working capital requirement, sources of working capital, ascertainment of Working capital requirement.	1 Month
9 th Aug.-19 th Aug. 2016	CIA-I	
20 th Aug.-5 th Oct. 2016	Marginal Costing and Break even analysis : Marginal Cost; Marginal Costing and Differential Costing Marginal Costing and Absorption Costing; Contribution Analysis; Cost – Volume- Profit Analysis; Different types of Break-even Points and Charts; Advantages and limitations of BEP Charts; Marginal Costing, Applications of BEP in sales and Mix Product Lines. Decisions Involving Alternate Choices: Cost Concepts Associated with Decision making; Evaluation Process; Specific Management Decisions – Make or buy; Expand or buy; Expand or Contract; Change vs. Status Quo; Retain or Replace; Explaining New Markets; Optimum Product Mix; Adding and Dropping a Product.	1.5 Months
6 th Oct.-16 th Oct. 2016	CIA-II	
17 th Oct.-13 th Nov. 2016	Capital Budgeting Decisions: Nature and Kinds of Capital Budgeting Decisions; techniques of evaluating capital budgeting decisions, Management Reporting System.	1 Month
21 st Nov. – 10 th Dec. 2016	END SEMESTER EXAMS	

Reena Balani
PRINCIPAL
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Head
Department of Commerce
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BBA-III
ELECTIVES
GROUP I- ACCOUNTING
B.B.A – 6021 Auditing

Months	Topics	Duration
July - September	Meaning and objects of auditing, nature of Auditing, Basic principles and process of Auditing, conduct and control of an audit , sampling in Auditing, Audit Report	3 Months
October - November	Audit of Financial statement: Audit of payments, receipts, sales, purchase, personal ledger, fixed assets, investments, other assets and miscellaneous expenditure, capital and reserves, liabilities and other issues.	2 Months
December - January	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.	2 Months

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EVEN SEMESTER

SEMESTER II
B.Com Part – I
Paper I Cost Accounting

Months	Topics	Duration
11 th Dec 2016-20 th Jan 2017	Cost ascertainment: Job & Batch Costing cost cards and databases, Collecting direct costs, Attributing overhead costs, Applications of costing. Operating costing: Introduction; Motor Transport Costing, Hotel Costing, Staff Canteen Costing, Hospital Costing.	1 Month
21 st Jan - 22 nd Feb 2017	Contract Costing - Progress payments, Retention money, Escalation clause, Contract accounts, Accounting for material, Accounting for plant used in a contract, Contract Profit and Balance sheet entries.	1 Month
23 rd Feb - 9 th March	CIA I + CIA II	
10 th March -8 th April 2017	Cost Records: Non-Integrated System, Meaning & Features; Ledgers Maintained; Accounts prepared; General/Cost Ledger Adjustment Account; Meaning of Closing Balance in Various Accounts. Integrated System: Meaning, Features and Advantages. Process Costing: Including inter-process profits and joint and by products. Meaning, Features, Process vs. Job Costing, Principles of cost ascertainment for Materials, Labour & Overhead; Normal loss, Abnormal loss and gain and preparation of process accounts.	1 Month
15 th April - 6 th May 2017	END SEMESTER EXAM	


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B.Com Part – II SEMESTER-IV Paper II Fundamentals of Entrepreneurship

Months	Topics	Duration
11 th Dec. 2016- 20 th Jan.2017	Role of an entrepreneur in economic growth as innovator, generation of employment, Role of an entrepreneur in social stability and balanced regional development, Role of entrepreneur in export promotion and import substitution, Forex earnings	1 month
21 th Jan.- 22 nd Feb. 2017	Legal requirements for establishment of a new unit and raising of funds Venture, capital Documents required for establishing a new unit	1 month
23 rd Feb.- 9 th March 2017	CIA-I + CIA-II	
10 th March- 8 th April 2017	Entrepreneurial development programmes (Edps): role, relevance and achievements, Role of government in organizing Edps, Critical evaluation of EDPs, Suggestions for improvement of EDPs	1 month
15 th April- 6 th May 2017	End Semester Exams	

R. S.
Head

Department of Commerce
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S. Reena
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SEMESTER II

M.COM – 2.1 Advanced Business Statistics

Months	Topics	Duration
11 th Dec. 2016- 20 th Jan.2017	Association of Attributes: Meaning, Classification, Methods, calculation of Association of Attributes, Partial Association, Consistency of Data. Probability: Basic concepts, Type of events conditional probability, Joint Probability, Baye's theorem and its applications.	1 Month
21 th Jan.-22 nd Feb. 2017	Concept and application of Binomial, Poisson, and Normal distributions. Interpolation and Extrapolation: Definition, need, Importance, Methods- Binomial Method, Newton's Method of Advancing differences, Newton's Divided Difference Method and Lagrange's Method.	1 Month
23 rd Feb.-9 th March 2017	CIA I + CIA II	
10 th March- 8 th April 2017	Matrices: Definition of a matrix, types of matrices, Basic operations, Transpose, Determinant of a square Matrix, Minor and Co-factors , Adjoin of a square Matrix, Elementary operations on Matrix , Inverse of a matrix, Solution to System of Linear equations- Matrix Inverse method and Cramer's method. Elements of Statistical Decision Theory: Introduction, Decision under Uncertainty-Maxi-Max Criterion, Maxi-Min Criterion, Mini- Max Regret Criterion, Hurwicz criterion, Laplace criterion. Decision under Risk- EMV Criterion, Expected Opportunity Loss Criterion, Expected value of perfect information, Marginal Analysis method.	1 Month
15 th April-6 th May 2017	END SEMESTER EXAMS	

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