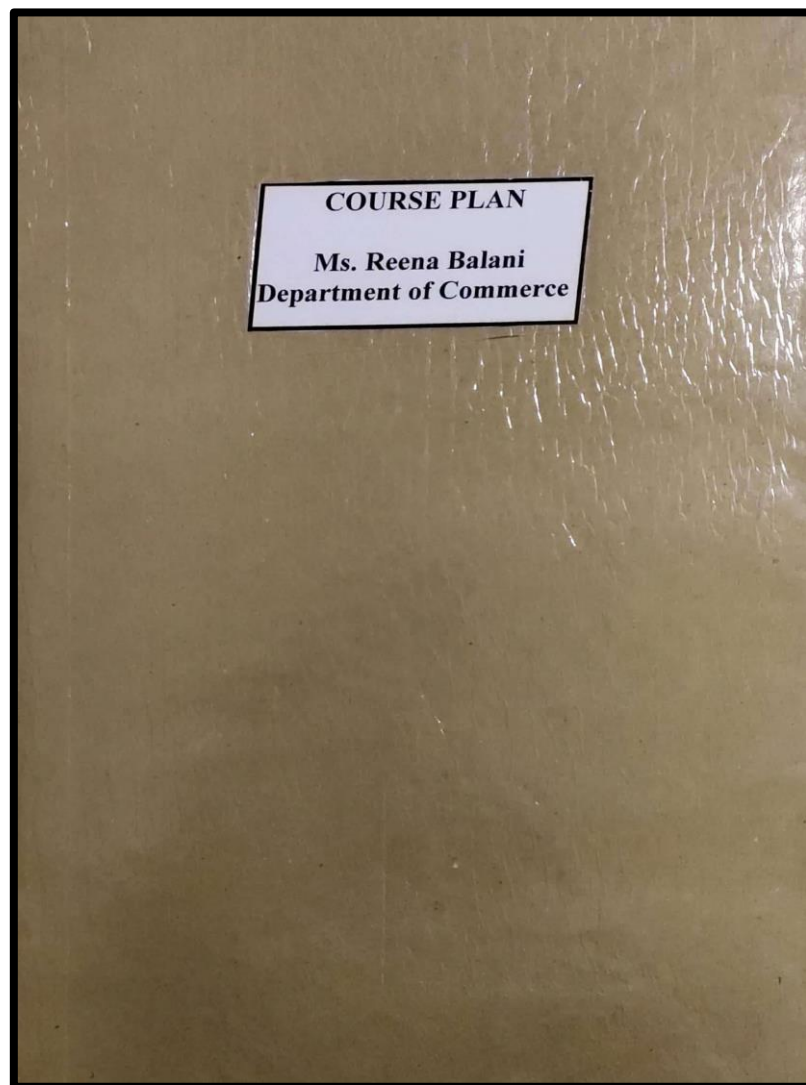




SOPHIA GIRLS' COLLEGE(AUTONOMOUS), AJMER



COURSE_PLAN_2018-19_MS_REENA_BALANI



SOPHIA GIRL'S COLLEGE, AJMER (AUTONOMOUS)

B.Com I (SEMESTER I)

COST ACCOUNTING - (PAPER I) (COM-101)

2018-19 ODD SEM.

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

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

COURSE PLAN

SEM I Month	UNIT/TOPIC	Concepts/facts	Teaching Pedag	Learning Outcomes	Questions	Marks Weightage (%)
JULY	UNIT I 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.	Knowledge--60 Understanding-30 Higher Order-10
AUG UST	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		<u>Understanding Based</u> -Identify the different methods of costing -Describe the techniques of material control.	
SEPTEMBER	UNIT II 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	<u>Higher Order Thinking Skills Based</u> - -Calculate total wages from the following data. - Evaluate the Cost per unit from the following data	
	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			



TOBE
R -
15
NOVEMB
ER

UNIT II

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.

Operating costing: Introduction, Transport Costing, Hotel Costing, Power house Costing, Hospital Costing and Cinema Costing.

Correlate
different
series

Practical
questions

Acquire the
necessary skills
to compute
unit costing
and operating
costing

Average
relationship
between two
or more
variable

Practical
questions,
Multiple
choice
Questions

Reena

S. Pearl

PRINCIPAL
SOPHIA GIRLS' COLLEGE
(AUTONOMOUS)
AJMER

[Signature]

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

CONT.



SOPHIA GIRLS' COLLEGE (AUTONOMOUS)

B.Com II (SEMESTER III) FUNDAMENTALS OF ENTREPRENEURSHIP (PAPER-304)

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

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

Credit :04

COURSE PLAN

Month	UNIT/TOPIC	Concepts/facts	Tea	Learning	Questions	Marks Weightage (%)
JULY	UNIT I Entrepreneurship - meaning and definition, features, types, importance and benefits of entrepreneurship. Entrepreneur – meaning and definition, characteristics, types, significance of entrepreneur. Specific traits/ qualities of entrepreneur – Leadership – leadership roles, leadership behavior.	Conceptual knowledge of Entrepreneurship	Case Study	1.Understand entrepreneurial behaviour & his social responsibilities.	<u>Knowledge Based</u> List any 2 challenges in entrepreneurship “Entrepreneur is risk taker” Explain? <u>Understanding Based</u> Organise the essentials of a good business plan.	Knowledge--50 Understanding-35 Higher Order-15



	<p>UNIT II</p> <p>Risk taking – risk tendencies and behavior of an entrepreneur.</p> <p>Decision making – process of decision making, decision making under conditions of certainty, risk and uncertainty, process to make better strategic decisions.</p> <p>Business planning – meaning of business plan, characteristics of business plan, need and importance of business plan.</p> <p>Role of socio-economic environment on entrepreneurship and vice-versa –Relationship between entrepreneurship and environment, need and importance of entrepreneurial environment.</p>	Conceptual knowledge of risk and business planning	Recent start ups & PPT		<p>“Entrepreneur plays a significant role in creating the employment opportunity” Explain</p> <p><u>Higher Order Thinking Skills Based</u></p> <p>Explain the role of an entrepreneur in bringing the social stability,</p>	
	<p>Environmental forces or types of environment: definition of internal and external environment, types of external environment (short explanation) – physical environment, economic environment, technological environment, social environment.</p> <p>Changing values relating to entrepreneurship in dynamic socio-economic environment, factors impeding the growth of entrepreneurship, efforts to encourage entrepreneurship.</p>	Environmental factors	Case Study & PPT			

Sr Pearl
PRINCIPAL
SOPHIA GIRLS' COLLEGE
(AUTONOMOUS)
AJMER

Reena

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



AUGUST

UNIT II

Theories of entrepreneurship – (a) psychological theories with reference to: innovation theory, theory of need of achievement, theory of recover the withdrawal of status, behavioural theory

(b) sociological theory: entrepreneurial group theory, social change theory, cultural theory.

Conceptual framework of theories of entrepreneurship

PPT & Chart

2.
Analyse the theories of entrepreneurship

Development of entrepreneurship in India (pre and post independence), recent trends for development of entrepreneurship in India.

Recent trends for development of entrepreneurship

PPT

Innovation and entrepreneur – definition of creativity and innovation, difference between creativity and innovation, and creative process, innovation process, skills required for innovation, need and role of innovation today, sources and opportunities for innovation.

Innovation and Creativity

Case Study, Group Activity and PPT



SEPTEMBER- OCTOBER	UNIT III Social responsibility of entrepreneurs – definition of social responsibility, scope of social responsibility of entrepreneurs.	Concepts of social responsibility and entrepreneur	PPT and case study	3. Access the significance of entrepreneur in socio-economic growth		
	Role of entrepreneur in socio-economic growth : as an innovator, in generation of employment opportunities, bringing about social stability,	Role of entrepreneur in socio-economic growth	Group Activity			
	Balanced regional development of industries, export promotion and import substitution, forex earnings.	Role of entrepreneur in export and import	Case Study and PPT			

Sr Pearl
PRINCIPAL
SOPHIA GIRLS' COLLEGE
(AUTONOMOUS)
AJMER

Reena

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



SOPHIA GIRLS' COLLEGE (AUTONOMOUS)

B.Com III (SEMESTER V)

FUNDAMENTALS OF INSURANCE (PAPER-504)

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

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

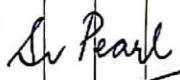
Credit : 04

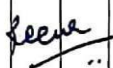
COURSE PLAN

Month	UNIT/TOPIC	Concepts/facts	Teaching Pedagogy	Learning Outcomes	Questions	Marks Weightage (%)
JULY	UNIT I Introduction of Insurance: purpose, need, significance and principles.	Conceptual knowledge of insurance	PPT and Case Study	Study the basic concepts of insurance	<u>Knowledge Based</u> Define social security?	Knowledge--40 Understanding-40 Higher Order-20
	Insurance & Assurance, Insurance as a social security tool	Difference between insurance and assurance	Group activity		Define fire insurance?	
	Insurance and economic development, Challenges in Insurance Sector.	Challenges in insurance sector	Case Study		<u>Understanding Based</u> Distinguish any 3 differences between re-insurance and double-insurance.	
AUGUST	UNIT II Life Insurance: meaning, types, importance, principles, Types of insurance contracts.	Conceptual framework of life insurance	PPT	Classify insurance into different categories	Compare any 3 differences between marine and fire	
	Marine: meaning, types, importance, principles	Conceptual knowledge of marine insurance and types	PPT and case discussion			



	Fire: meaning, types, importance, principles	Fire insurance and its types	PPT	insurance.	
SEPTEMBER-OCTOBER	UNIT III IRDA: IRDA Act 1999, Mission, objective, functions and composition.	Concepts of IRDA	Quiz	Evaluate the structure & functions of IRDA, LICI & GICI.	<p><u>Higher Order Thinking Skills Based</u></p> <p>Elaborate all the principles of insurance in detail.</p> <p>Discuss the cases of life insurance.</p>
	LICI: organizational set up of the company, objectives, functions and distribution channels,	Basic knowledge of LICI	PPT		
	GICI: objectives, role and functions.	Conceptual knowledge of GICI	Google Classroom		


 PRINCIPAL
 SOPHIA GIRLS' COLLEGE
 (AUTONOMOUS)
 AJMER


 REENA


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



SOPHIA GIRL'S COLLEGE, AJMER (AUTONOMOUS)

B.Com I (SEMESTER II)

COST ACCOUNTING-II (PAPER I) (COM-201)

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

Credit: 04

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

COURSE PLAN

SEM I
Month
JAN

UNIT/TOPIC

UNIT I Job Costing: Definition, features, procedure. Job Cost sheet. **Batch Costing:** Definition, Economic Batch Quantity and its determination. Batch Cost Sheet.

Concepts/facts

Evaluation of Job & Batch costing, costing methods

Teaching Pedagogy

Multiple choice questions, Practical Questions

Learning Outcomes

Understand the concept of batch and contract costing

Questions

Knowledge Based -
-What is job costing?
-Compute cost per unit.

Understanding Based
-Identify the different methods

Marks Weightage (%)

Knowledge-60
Understanding-30
Higher Order-10

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,

Contract Cost computation

Multiple choice questions, Practical Questions

of process costing
-Describe the contract evaluation.

Higher Order Thinking Skills Based -
-Calculate



FEB

UNIT II

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.

Maintainin
g cost
records

Practical
Questions,
Quiz

Understand the
concept of
process costing
and
computation of
cost

contract cost from
the following
data.

- Prepare the
cost records
from the
following
data.

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
reconcili
ation
statement

PPT,
Practical
Questions

MARCH UNIT II
- 15

APRIL Stadard Costing: Meaning, Scope, Advantage, different Techniques and Elementary variance analysis. Analysis of Material and Labour variances.

Computa
tion of
different
variances

Practical
questions

Acquire the
skills about
integrated and
non-
integrated
system

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

Sr Pearl

PRINCIPAL
SOPHIA GIRLS' COLLEGE
(AUTONOMOUS)
AJMER



B.Com II(SEMESTER IV)
FUNDAMENTALS OF ENTREPRENEURSHIP- II(PAPER-404)

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

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

Credit :04

COURSE PLAN

Month	UNIT/TOPIC	Concepts/facts	TeachingPe	Learning Outcome	Questions	MarksWeightage (%)
Dec.	UNIT I Promotion of a new venture stages/steps for promoting a new venture.	Conceptual knowledge of Entrepreneurship	PPT & Quiz	1.Understand Environment al analysis in Entrepreneur ship	<u>Knowledge Based</u> 1.Extend the steps to promote a new venture. 2.“what is SWOT analysis” Explain?	Knowledge--50 Understanding-35 Higher Order-15
	SWOT analysis External environment analysis meaning, need and importance of environmental analysis	Relation between SWOT analysis and Entrepreneurship	Group activity & PPT		<u>Understandin gBased</u> 1.Organise the legal essentials to start a new venture.	
	Brief description of : economic environment, socio-cultural environment, technological environment, competitive factors.	Environmental factors	Case Study & PPT		2. “External environmental analysis plays a significant role	



Jan.	UNIT II Legal requirements for establishment of a new unit – legal forms of organization, SSI registration, objectives and benefits of registration, provisional and permanent registration, procedure of registration.	Conceptual framework of Legal requirements for establishing a new unit in entrepreneurship	PPT & Group Discussions	2. Analyse the formalities to establish a new venture.	“Entrepreneurship” Explain. <u>Higher Order Thinking Skills Based</u> Explain the role of Entrepreneurial Development Programmes in detail.
	Financing the new enterprise : raising of funds – critical issues, short-term and long finance, sources of short-term and long term finance.	Requirement of Financing for the new enterprise	PPT		
	Venture capital financing and documentation – definition of venture capital, seed capital and start-up capital, features of venture capital, difference between venture capital financing and traditional financing, venture capital financing stages, venture capital process, roles and fields of venture capital, sources of supply of venture capital in India, regulation and guidelines for venture capital, venture capital investment process and documentation.	Basics of Venture capital financing and documentation	Group Activity and PPT		



Feb.-Mar.	UNIT III Entrepreneurial Development Programmes – meaning and definition of EDPs, nature or characteristics of EDPs, need or importance of EDPs,	Concepts of Entrepreneurial Development Programmes	PPT and case study	3. Access the significance of Entrepreneurial Development Programmes
	Objectives of EDPs, phases or stages of EDPs, critical evaluation of EDPs in India, suggestions to make EDPs more effective.	Basics to improve EDPs in India	Group Activity	
	Role of government in Entrepreneurial Development – government role in the form of assistance and incentives.	Role of government in Entrepreneurial Development	Case Study and PPT	

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

Reena

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



SOPHIA GIRLS' COLLEGE (AUTONOMOUS)

B.ComIII (SEMESTER VI) FUNDAMENTALS OF INSURANCE-II(PAPER-604)

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

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

Credit : 04

COURSE PLAN

Month	UNIT/TOPIC	Concepts/facts	Teaching Pedagogy	Learning Outcomes	Questions	Marks Weightage (%)
Dec.	UNIT I Insurance agent: definition, nature, duties, and rights,	Conceptual knowledge of insurance agent.	PPT and Case Study	Study the basic steps to become an insurance agent.	<u>Knowledge Based</u> 1.What do you mean by Insurance agent? 2. Define assignment?	Knowledge--40 Understanding-40 Higher Order-20
	Agent Remunerations, Procedure for becoming an agent, Pre-requisites for obtaining license,	Procedure for becoming an agent	Quiz & PPT		<u>Understanding Based</u>	
	Cancellation of License, Revocation or suspension/ Termination of agent's appointment, Code of Conduct.	Conditions to Cancel the License of insurance agent.	Quiz & PPT		1.Explain the significance of Nomination and Assignment	
Jan.	UNIT II Functions of the agent,	Functions of the agent	PPT & case discussion	Classify the functions of an insurance agent	2. Explain the Functions of the agent	
	Nomination and Assignment- Meaning & Importance,	Conceptual knowledge Nomination and Assignment	PPT and group activity			



	Life insurance selling & Underwriting the life insurance policy and insurance documents.	Underwriting the life insurance	PPT & Flow chart		<u>Higher Order Thinking Skills Based</u> 1. Elaborate all insurance plans in detail.
Feb.-Mar.	UNIT III Types of Insurance Plans	Types of Insurance Plans	PPT	Evaluate the types of insurance plans.	2. Discuss the Procedure regarding settlement of policy claims.
	Issue of policy - Cover note, Receipt, Risk Coverage. Product pricing, Actuarial aspect: basis and types of premium,	Conditions to issue a policy	PPT & Quiz		
	Rebate and premium plans. Procedure regarding settlement of policy claims (Maturity claims & Death claims).	Conceptual knowledge rebate and premium plans	Case Study and PPT		

Sr Pearl
PRINCIPAL
SOPHIA GIRLS' COLLEGE
(AUTONOMOUS)
AJMER

Reena
Sr Pearl
PRINCIPAL
SOPHIA GIRLS' COLLEGE
(AUTONOMOUS)
AJMER

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