



**COURSE PLAN**  
**Ms. Yuvnika Sogani**  
**Department of Commerce**  
**and Management**



Lesson Plan


2016 - 17


(ODD SEMESTER)



## SOPHIA GIRLS' COLLEGE(AUTONOMOUS), AJMER

### Department of Management SEMESTER I BBA 105 Basics of Accounting

Months	Topics	Duration
July 2016	Meaning and scope of Accounting; Need , development and definition of accounting, Book Keeping and accounting, Objectives of accounting, Accounting Transactions, Journal, ledger, Trial Balance.	1 Month
9 <sup>th</sup> Aug- 7 <sup>th</sup> Sept 2016	CIA I	
20 <sup>th</sup> Aug- 5 <sup>th</sup> Oct 2016	Accounting concepts & Convention, Final accounts – Trading Account , Profit and loss account, Balance Sheet, adjustment entries.	1.5 Month
6 <sup>th</sup> Oct. – 22 <sup>nd</sup> Oct 2016	CIA II	
11 <sup>th</sup> Oct. – 10 <sup>th</sup> Nov. 2016	Deprecation Accounting- Meaning, objective, Causes. Methods of Depreciation- Straight line method, WDV Method, Sinking Fund Method, Annuity Method. Change in method of Depreciation from Straight Line to WDV and WDV to straight Line with retrospective and without retrospective. Rectification of Errors- Types, Rectification of error traced before preparation of Trial Balance and After preparation of Trial Balance.	1 Month
21 <sup>st</sup> nov – 10 <sup>th</sup> Dec 2016	END SEMESTER EXAM	 Head

  
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## SOPHIA GIRLS' COLLEGE(AUTONOMOUS), AJMER

### Department of Management SEMESTER III BBA 302 Cost Accounting

Months	Topics	Duration
July 2016	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.	1 Month
9 <sup>th</sup> Aug- 7 <sup>th</sup> Sept 2016	CIA I	
20 <sup>th</sup> Aug- 5 <sup>th</sup> Oct 2016	Labour cost control: labour turnover, methods of wage payment-time and piece rates, incentive schemes, overhead control: classification and departmentalization, Allocation and Apportionment, absorption of overheads.	1.5 Month
6 <sup>th</sup> Oct. – 22 <sup>nd</sup> Oct 2016	CIA II	
11 <sup>th</sup> Oct. – 10 <sup>th</sup> Nov. 2016	Cost Ascertainment: Unit Costing, Contract costing , Operating costing, Process costing.	1 Month
21 <sup>st</sup> nov – 10 <sup>th</sup> Dec 2016	END SEMESTER EXAM	

  
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**Department of Management**

**BBA – 504 Management Accounting**

Months	Topics	Duration
July, 2016	Meaning, scope and limitation of management accounting, distinction financial accounting and management accounting and cost accounting, role of management accountant in decision making.	1 Month
August, 2016	Cost analysis: Absorption and variable costing, understanding about cost behavior, fixed, variable, semi-variable cost, cost-volume profit analysis,	1 Month
Sept, 2016	Alternative choice decision, relevant cost, sunk cost, programme cost, special offer, make or buy process and further process, shutdown.	1 Month
Oct, 2016	Business budget: concept and use in budget in planning and control , type of budgets. Flexible and fixed budget, cash budget	1 Month
Nov, 2016	standard costing system, Variance Analysis: Material variance , Labour variance , Fixed and variable overhead variance, Sales variance. Management Reporting system.	1 Month

  
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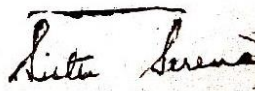


**Department of Management**

**BBA – 505 Industrial Relations and Industrial Law**

Months	Topics	Duration
July, 2016	Framework of Industrial Relation: Concept, Nature, Scope, Objectives, Significance and factors affecting Industrial relation, Evolution, parties and role of State.	1 Month
August, 2016	Trade unionism: Concept, Objectives, functions, Need , approaches: Marxian Class Struggle theory, Webbs, Theory Of Industrial Democracy, Cole's Theory of Industrial Unionism, Mahatma Gandhi's Sarvodaya Theory, Methods, Problems and Measures of Strengthening Trade Unions	1 Month
Sept, 2016	Industrial Conflicts, Discipline and grievance management; Negotiation and collective bargaining, participative management, Industrial relations and Technological change. Industrial relations laws-laws Relating to Industrial Dispute Act: Meaning of Industrial Dispute, Authorities under the Industrial Dispute Act and their duties, Strike: Meaning, types and their legality: Lockouts, layoffs and Retrenchment.	1 Month
Oct, 2016	Workman Compensation Act: objects, scope, employers liability for compensation, obligations and responsibility of an employer. Employee State Insurance Act: Constitution and functions of employee state Insurance Corporation, Employees State Insurance fund, provision relating to contribution.	1 Month
Nov, 2016	Minimum Wages Act and Payment of Wages Act: Importance, Definitions and brief study of the provisions. Payment of Bonus Act: Object, Scope, Application, Eligibility for Bonus and its payment. The Factories Act: Object, Scope, Definitions, Provisions relating to Health, safety and welfare of the workers, working Hours of Adults and Provisions relating to Employment of women in a Factory.	1 Month

  
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## SOPHIA GIRLS' COLLEGE(AUTONOMOUS), AJMER

### Department of Management BBA – 6031 Corporate Accounting

Months	Topics	Duration
Dec.	Issue of Shares and forfeiture of shares, Issue and redemption of preference shares and Debentures, Final Accounts of Companies, computation of managerial remuneration and disposal of profits.	1.5 Month
Jan.	Accounting for Amalgamation as per AS-14 excluding Inter-company holding, Internal Reconstruction , Underwriting of Shares	1 Month
Feb.	Consolidation of Final Accounts of Holding companies with one subsidiary	
March,	Cash Flow statement as per AS-3.	1 Month

  
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2016-17

(EVEN SEMESTER)






## SOPHIA GIRLS' COLLEGE(AUTONOMOUS), AJMER

Department of Management  
SEMESTER II  
BBA – 205 Micro Economics

Months	Topics	Duration
11 <sup>th</sup> Dec 2016- 20 <sup>th</sup> Jan 2017	The Meaning, Scope and methods of micro –economics, basic problems of an economy, Utility analysis, Indifference Curve Analysis, Consumer Surplus, Demand Analysis-Meaning of demand, market function, demand curve, factors affecting demand, increase and decrease in demand, Elasticity of demand, graphical presentation of price elasticity of demand, Supply and elasticity of supply	1.5 Month
21 <sup>st</sup> Jan to 22 <sup>nd</sup> Feb 2017	Production function analysis, Factors of production, laws of production, stages of production, concepts of cost and revenue	1 Month
23 <sup>rd</sup> Feb to 9 <sup>th</sup> March 2017	CIA I + CIA II	
10 <sup>th</sup> March -5 <sup>th</sup> April 2017	Pricing Decision: Pricing and output decision under perfect and imperfect competition, oligopoly and monopoly.	1 Month
15 <sup>th</sup> April -6 <sup>th</sup> May 2017	END SEMESTER EXAM	

  
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# SOPHIA GIRLS' COLLEGE(AUTONOMOUS), AJMER

## Department of Management SEMESTER IV BBA – 404 Quality Management

Months	Topics	Duration
11 <sup>th</sup> Dec 2016- 20 <sup>th</sup> Jan 2017	Quality Management: meaning, concept, importance and evolution Gurus and Their Approaches: Japanese (Taguchi, Ishikawa), Early American (Juran, Deming), Modern (Crosby) Cost of Quality: Meaning, Categories of Cost of Quality	1.5 Month
21 <sup>st</sup> Jan to 22 <sup>nd</sup> Feb 2017	Tools and Techniques: Kaizen, DEMAC, PDCA, MUDA/MURI, BPR(Business Process Reengineering) : Definition, Implementation, Approaches, Methodology. JIT(Just in Time) : Introduction, Prerequisites, Components, Benefits, Kanban System. Six Sigma : Introduction, DMAIC Process, Advantages, Zero Defect. Benchmarking: Rationale, Approach, Process, Prerequisites, Benefits and obstacles.	1 Month
23 <sup>rd</sup> Feb to 9 <sup>th</sup> March 2017	CIA I + CIA II	
10 <sup>th</sup> March -5 <sup>th</sup> April 2017	Statistical Process Control: Introduction, seven QC tools-Checks Sheet, Pareto chart, Cause and Effect Diagram, Control chart, Histogram, Scatter Dig., Run Chart. Quality system Standards- ISO 9001:2000: Scope, Normative Reference, Quality Management System, Management Responsibility, Resource Management, Product Realization, Measurement, Analysis and Improvement Environmental Management Standards: ISO 14000- concepts, requirements and benefits.	1 Month
15 <sup>th</sup> April -6 <sup>th</sup> May 2017	END SEMESTER EXAM	

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# SOPHIA GIRLS' COLLEGE(AUTONOMOUS), AJMER

## Department of Management SEMESTER IV BBA – 406 Financial Management

Months	Topics	Duration
11 <sup>th</sup> Dec 2016- 20 <sup>th</sup> Jan 2017	Financial Management: Meaning, Scope, objectives of Financial Management –Profit vs. Wealth Maximization. Financial Management and other Areas of Management --- Liquidity Vs Profitability, Methods of Financial Management, Organization of Finance Function.Sources of Financing: Classification of Sources of Finance, Security Financing, Loan Financing, Project Financing.Concept in Valuation: Time Value of Money, Valuation Concepts, Valuation of Securities viz. Preference shares and Equity Shares.	1.5 Month
21 <sup>st</sup> Jan to 22 <sup>nd</sup> Feb 2017	Capital Structure: Meaning, Capital Structure and Financial Structure, Patterns of Capital Structure, Optimum Capital Structure, Capital Structure Theories, Factors Determining Capital Structure, Capital Structure Practices in India. Cost of Capital: Concept, Importance, Classification and Determination of Cost of Capital. Leverages: Concept, Types of leverages and their significance.	1 Month
23 <sup>rd</sup> Feb to 9 <sup>th</sup> March 2017	CIA I + CIA II	
10 <sup>th</sup> March -5 <sup>th</sup> April 2017	Working Capital Management: Concept, Management of Cash, Management of Inventories, Management of Accounts Receivable and Accounts Payable, over and under Trading. Working capital financing. Dividend, Bonus and Rights: Dividend Policy, Relevance and Irrelevance Concepts of Dividend, Methods of Dividend policy. Capital Budgeting: Concept, Importance And Appraisal Methods: Pay back period, DCF techniques, Accounting rate of return, Capital Rationing.	1 Month
15 <sup>th</sup> April -6 <sup>th</sup> May 2017	END SEMESTER EXAM	

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