



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




# SOPHIA GIRLS' COLLEGE(AUTONOMOUS), AJMER

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

Months	Topics	Duration
July, 2017	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
August, 2017	Ledger, Trial Balance, Accounting concepts & Convention,	1 Month
Sept, 2017	Final accounts – Trading Account , Profit and loss account, Balance Sheet, adjustment entries.	1 Month
2 <sup>nd</sup> Oct. – 14 <sup>th</sup> Oct 2017	CIA	
14 <sup>th</sup> Oct. – 2 <sup>nd</sup> Nov. 2017	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
18 <sup>th</sup> Nov – 14 <sup>th</sup> Dec 2017	END SEMESTER EXAM	

  
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## SOPHIA GIRLS' COLLEGE(AUTONOMOUS), AJMER

### Department of Commerce SEMESTER I COMM 104 Business Law

Months	Topics	Duration
July, 2017	The Indian Contract Act 1872: Introduction and General Principles of Contract, Classification of Contracts, Contractual Capacity,	1 Month
August, 2017	The Indian Contract Act 1872: Void Agreement, Contingent Contract, Free consent and Consideration.	1 Month
Sept, 2017	Performance and Discharge of Contract, Remedies for Breach of Contract, Quasi Contract.	1 Month
2 <sup>nd</sup> Oct. – 14 <sup>th</sup> Oct 2017	CIA	
14 <sup>th</sup> Oct. – 2 <sup>nd</sup> Nov. 2017	The Indian Contract Act 1872: Contract of Indemnity and Guarantee, Contract of Pledge and Bailment, Agency.	1 Month
18 <sup>th</sup> Nov – 14 <sup>th</sup> Dec 2017	END SEMESTER EXAM	

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# SOPHIA GIRLS' COLLEGE(AUTONOMOUS), AJMER

## Department of Management SEMESTER III BBA 306 Company Law

Months	Topics	Duration
July, 2017	Company: Meaning and Characteristics, Classification of companies. Private Company-Special Privileges, Conversion into Public Company, distinction between private and Public Company. One Person Company- definition, Salient Features, formation, Privileges, Benefits and Limitation. promotion and Incorporation of companies.	1 Month
August, 2017	Memorandum of Association-Meaning, importance, Contents, alteration of Memorandum, Doctrine of Ultra Vires- Meaning, ultra Vires acts, exception to the doctrine. Articles of Association- Definition, Characteristics, contents, Alteration of Articles, Difference between Memorandum and Articles, Doctrine of Constructive Notice, Doctrine of Indoor Management.	1 Month
Sept, 2017	Prospectus- Meaning, Content, Registration, Provision regarding issue of Prospectus, Abridged Prospectus, Deemed Prospectus, Shelf prospectus, Red herring prospectus.	1 Month
2 <sup>nd</sup> Oct. – 14 <sup>th</sup> Oct 2017	CIA	
14 <sup>th</sup> Oct. – 2 <sup>nd</sup> Nov. 2017	Share capital –Kinds, alteration, reduction and Re-organization. Transfer, Nomination and Transmission of Shares. Borrowing powers-Kinds of debentures, Issue of Debentures, Acceptance of Deposits, Charges and Mortgage- Meaning, kinds, Registration, Register of Charges, Satisfaction of Charges, Consequence of Non-registration. Shareholders and Members-Meaning , Eligibility of Membership, Distinction between member and Shareholder, Modes of acquiring Membership, Cessation, Rights of Members, liabilities of members. Issue of Shares	1 Month
18 <sup>th</sup> Nov – 14 <sup>th</sup> Dec 2017	END SEMESTER EXAM	

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## SOPHIA GIRLS' COLLEGE(AUTONOMOUS), AJMER

### Department of Commerce SEMESTER III COMM 303 Company Law

Months	Topics	Duration
July, 2017	Definition and characteristics of a company, Types of companies-Public, Private, One Person, Holding and Subsidiary.	1 Month
August, 2017	Promotion and incorporation of company e-filing with regard to incorporation of company. Memorandum of Association, Articles of Association, Doctrine of Ultra vires and indoor management.	1 Month
Sept, 2017	Prospectus: statutory provisions and consequences of misstatement in prospectus, Statement in lieu of prospectus, shelf prospectus, abridged prospectus and red-herring prospectus.	1 Month
2 <sup>nd</sup> Oct. – 14 <sup>th</sup> Oct 2017	CIA	
14 <sup>th</sup> Oct. – 2 <sup>nd</sup> Nov. 2017	Meaning and kinds of Shares & share capital, Advance mechanism of issue, Share certificate and share warrant Transfer and Transmission of shares.	1 Month
18 <sup>th</sup> Nov – 14 <sup>th</sup> Dec 2017	END SEMESTER EXAM	

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# SOPHIA GIRLS' COLLEGE(AUTONOMOUS), AJMER

## Department of Management SEMESTER V BBA – 505 Industrial Relations and Industrial Law

Months	Topics	Duration
July, 2017	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
August, 2017	Payment of Wages Act: Importance, Definitions and brief study of the provisions. Workman Compensation Act: objects, scope, employers liability for compensation, obligations and responsibility of an employer.	1 Month
Sept, 2017	Payment of Bonus Act: Object, Scope, Application, Eligibility for Bonus and its payment. Minimum Wages Act	1 Month
2 <sup>nd</sup> Oct. – 14 <sup>th</sup> Oct 2017	CIA	
14 <sup>th</sup> Oct. – 2 <sup>nd</sup> Nov. 2017	Employee State Insurance Act: Constitution and functions of employee state Insurance Corporation, Employees State Insurance fund, provision relating to contribution. 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
18 <sup>th</sup> Nov – 14 <sup>th</sup> Dec 2017	END SEMESTER EXAM	

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# SOPHIA GIRLS' COLLEGE(AUTONOMOUS), AJMER

## Department of Management SEMESTER II BBA – 205 Micro Economics

Months	Topics	Duration
15 <sup>th</sup> Dec 2017- 20 <sup>th</sup> Jan 2018	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 2018	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 2018	CIA I + CIA II	
10 <sup>th</sup> March -5 <sup>th</sup> April 2018	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 2018	END SEMESTER EXAM	

  
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## SOPHIA GIRLS' COLLEGE(AUTONOMOUS), AJMER

**Department of Commerce**  
**SEMESTER II**  
**COMM – 204 Business Law – II**

Months	Topics	Duration
15 <sup>th</sup> Dec 2017- 20 <sup>th</sup> Jan 2018	Consumer Protection Act 1986: Introduction of Act, Consumer Rights and Duties, Consumer Protection Councils, Redressal Agencies, Nature and scope of remedies available to consumers.	1.5 Month
21 <sup>st</sup> Jan to 22 <sup>nd</sup> Feb 2018	Sale of Goods Act 1930: Introduction of Act, Goods and their classification, conditions and warranties, Doctrine of Caveat Emptor, Passing (transfer) of property (ownership) in goods, Performance of the contract of sale, Rights of Unpaid Seller, Auction sale.	1 Month
23 <sup>rd</sup> Feb to 9 <sup>th</sup> March 2018	CIA I + CIA II	
10 <sup>th</sup> March -5 <sup>th</sup> April 2018	Partnership Act 1932: Introduction, Types of Partnership and types of Partners, Rights and duties of Partners, Dissolution of partnership. Limited Liability Partnership Act 2008: Meaning, Need, advantages and disadvantages. Difference between Limited liability Partnership & Partnership.	1 Month
15 <sup>th</sup> April -6 <sup>th</sup> May 2018	END SEMESTER EXAM	

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

Months	Topics	Duration
15 <sup>th</sup> Dec 2017- 20 <sup>th</sup> Jan 2018	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 2018	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 2018	CIA I + CIA II	
10 <sup>th</sup> March -5 <sup>th</sup> April 2018	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 2018	END SEMESTER EXAM	

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## SOPHIA GIRLS' COLLEGE(AUTONOMOUS), AJMER

### SEMESTER IV COMM – 403 Company Law – II

Months	Topics	Duration
15 <sup>th</sup> Dec 2017- 20 <sup>th</sup> Jan 2018	Debentures: Meaning and types of debentures. Company Meetings: Statutory meeting, Annual General meeting, Extraordinary General meeting. Quorum, Notice, Agenda, Motion and Resolution, and Minutes of company meeting, Methods of voting.	1.5 Month
21 <sup>st</sup> Jan to 22 <sup>nd</sup> Feb 2018	Company membership: Methods of acquiring membership and termination. Company Management: Director, Managing Director and Whole Time Director. Appointment & Retirement of Directors, Disqualifications for Appointment of Director, Rights, Duties and Liabilities of Directors.	1 Month
23 <sup>rd</sup> Feb to 9 <sup>th</sup> March 2018	CIA I + CIA II	
10 <sup>th</sup> March -5 <sup>th</sup> April 2018	Oppression and Mismanagement: Meaning and prevention. Company Secretary: Role & Need, Appointment, Qualification, Power, Duties & Liabilities. Winding-up of company: Meaning, modes of winding up and functions of Company Liquidator.	1 Month
15 <sup>th</sup> April -6 <sup>th</sup> May 2018	END SEMESTER EXAM	

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**Department of Management  
SEMESTER VI  
BBA – 6031 Corporate Accounting**

Months	Topics	Duration
15 <sup>th</sup> Dec 2017- 20 <sup>th</sup> Jan 2018	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
21 <sup>st</sup> Jan to 22 <sup>nd</sup> Feb 2018	Accounting for Amalgamation as per AS-14 excluding Inter-company holding, Internal Reconstruction , Underwriting of Shares	1 Month
23 <sup>rd</sup> Feb to 9 <sup>th</sup> March 2018	CIA I + CIA II	
10 <sup>th</sup> March -5 <sup>th</sup> April 2018	Consolidation of Final Accounts of Holding companies with one subsidiary	1 Month
15 <sup>th</sup> April -6 <sup>th</sup> May 2018	Cash Flow statement as per AS-3.	1 Month

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