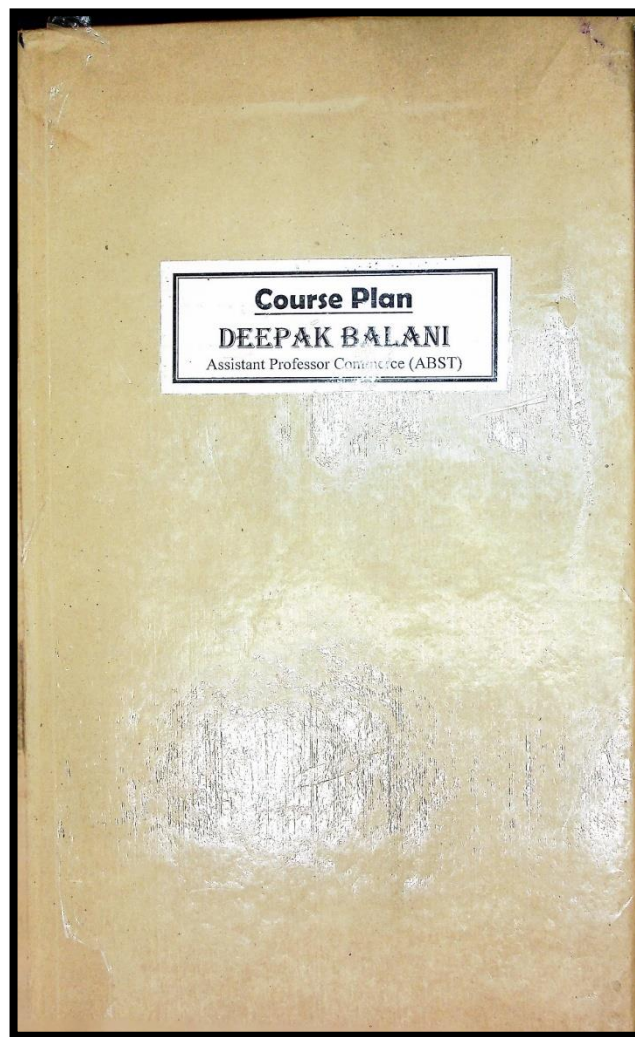




SOPHIA GIRLS' COLLEGE(AUTONOMOUS), AJMER



COURSE_PLAN_2021-22_MR_DEEPAK_BALANI



2021-22



Session 2021-22 (Odd Semesters)

S.No.	Class	Semester	Paper
1.	B. Com. (Hons.)	I	Financial Accounting-I
2.	B. Com. (Hons.)	III	Advanced Business Statistics
3.	B. Com. (Hons.)	V	Income Tax Law- I
4.	B.Com.	III	Financial Accounting
5.	B.Com.	V	Income Tax Law- I
6.	M.Com.	I	Business Research Methods
7.	M.Com.	III	Advanced Cost Accounting



SOPHIA GIRL'S COLLEGE (AUTONOMOUS), AJMER

B.Com. (Hons.) (SEMESTER I) 2021-22

Financial Accounting-I [COMH 103]

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 (%)
2021. Sep.	UNIT-I Financial accounting standards, Dissolution of the partnership firm	Concept, benefits, procedure for issuing accounting standards in India. Need for a global standard, IFRS- Concept, Need and Procedure Accounting of Dissolution of the partnership firm including insolvency of partners, sales to a limited company and piecemeal distribution.	Interactive Lectures, group discussions, flip classroom, practical problem solving, projects and assignments	Familiarize and understand the International Financial Reporting Standards and their application.	<u>Knowledge Based</u> What do you mean by salvaged stock and under insurance?	Knowledge--60 Understanding-30 Higher Order-10
2021. Oct	UNIT II Departmental Accounts.	Apportionment of Indirect Expenses; Trading and Profit & Loss Account; Inter-departmental Transfers		Understand advanced issues in partnership accounts	<u>Understanding Based</u> Distinguish between accounting for Departments and branches.	
Oct.	Branch accounts	Objective, types of branches, stock and debtors' method, wholesale branch method and independent branch and inter branch transactions numerical.		Comprehend the concept of preparation of final accounts of organisations having departmental setup.	<u>Higher Order Thinking Skills Based</u>	
				Understand and develop knowledge about application of Branch accounting	Illustrate piece-meal distribution with the help of an example taking imaginary figures.	


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	UNIT-III Hire Purchase System	Difference between hire purchase and instalment purchase systems, Accounting for Hire Purchase and Instalment System: Journal Entries and Ledger Accounts in the Books of Vendor and Purchaser, Default in payment		To develop skills of recording transactions relating to hire purchase system.		
Dec.	Insurance claim for loss of stock and for loss of profit	Loss of stock-Physical & ownership concept; concept of under-insurance and average clause; computation of claim-with price change; consideration of unusual selling line; price reduction etc. Loss of profit-Concept-insured & uninsured standing charges, GP rate, short sales and increased cost of working, average clause and computation of claim (simple type)		Understand issues in computation of insurance claims.		


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SOPHIA GIRL'S COLLEGE (AUTONOMOUS), AJMER
B.Com. (Hons.) (SEMESTER III) 2021-22

Advanced Business Statistics [COMH 304]

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 (%)
2021 Sep.	Unit-I Association of Attributes	Meaning, Classification, Methods, calculation of Association of Attributes, Partial Association, Consistency of Data.	Interactive Lectures, group discussions, flip classroom, practical problem solving	Summarize the use of statistics in Business Problem.	<u>Knowledge Based</u> What are frequencies of first order and second order? Mention them with their notations.	Knowledge--50 Understanding-35 Higher Order-15
Sep.	Probability	Basic concepts, Type of events conditional probability, Joint Probability, Baye's theorem and its applications.		Understand the concept and use of probability.	<u>Understanding Based</u>	
Oct.	Unit-II Probability Distributions Interpolation and Extrapolation	Concept and application of Binomial, Poisson and Normal distributions Definition, need, Importance, Methods- Binomial Method, Newton's Method of Advancing differences, Newton's Divided Difference Method and Lagrange's Method.		Interpret the concept of Interpolation and Extrapolation.	One card is drawn from a deck of 52 cards, well-shuffled. Calculate the probability that the card will be an ace	

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2021-22

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(Definition of a matrix, types of

Know how to scale a matrix,

Higher Order Thinking Skills



Nov.	Unit-III Matrices:	Transpose, Determinant of a square Matrix, Minor and Co-factors, Adjoint 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.	and how to add and multiply matrices	Compute Yules coefficient of association from the following data. $N=250$, $(A\beta) = 70$, $(A) = 100$, $(B) = 50$.
Dec.	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.	Acquire the necessary skills to take decision using statistical theory.	

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SOPHIA GIRL'S COLLEGE (AUTONOMOUS), AJMER
B.Com. (Hons.) (SEMESTER V) 2021-22

Income Tax Law-I [COMH 501]

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

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


Credit: 04

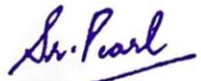
COURSE PLAN


Month	UNIT/TOPIC	Concepts/facts	Teaching Pedagogy	Learning Outcomes	Questions	Marks Weightage (%)
2021 Sep.	UNIT-I Introduction and definitions Residential status and incidence of tax Income Exempt from Income Tax.	Ordinary resident, not- ordinary resident, non- resident. Scope of income. Exempted incomes under section 10.	Interactive Lectures, PPTs, group discussions, regular assignments, flip classroom, practical problem solving	Comprehend the basic principles of the laws governing direct taxes. Know about provisions of direct tax with regard to IT Act, 1961 and IT rules, 1962. Be familiar about nature and scope of income	<u>Knowledge Based</u> What is the different heads of income? <u>Understanding Based</u> Identify and enumerate the different taxable and exempted allowances.	Knowledge--40 Understanding--40 Higher Order--20
Oct.	Computation of Taxable income under the Salaries head	Basic salary, allowances, perquisites, gratuity, pension, PF, leave encashment, LTC, profits in lieu of salary		Understand the process of computing income under the Salaries.	<u>Higher Order Thinking Skills Based</u>	
Oct.	UNIT-II Computation of Taxable Income under the heads: Income from house property	Self-occupied house property, let out house property, municipal valuation, fair rent, standard rent, unrealised rent, vacancy period rent, deemed to be let out property, annual value, deductions from annual value.		Understand the provisions and procedure to compute gross total income under the head house properties. Deepak	Computation process of Total Income of an assessee in case of let out house property.	

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	Computation of Income from Business or profession.	Speculative business income, non-speculative business income Any sum received or receivable for not carrying out any activity in relation to any business or profession, under a Key man Insurance policy, section 35AD	Understand the provisions and procedure to compute gross total income from Business or Profession.		
Dee.	UNIT-III Computation of income from Capital Gain, Income from other sources, Deemed Income	Capital Asset, Short term capital gains, long term capital gains, exempted capital gains income Dividend, interest, commission, casual incomes, family pension, grossing up of income received, clubbing of income.	Understand the provisions and procedure to compute gross total income from capital gains and other sources.	Deepak	


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SOPHIA GIRL'S COLLEGE (AUTONOMOUS), AJMER
B.Com. (SEMESTER III) 2021-22

Financial Accounting [COM 302]

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 (%)
2021. Sep.	UNIT-I Departmental Accounts:	Meaning, combined expenses, interdepartmental transfers, provision for unrealised profits, numerical problems, final accounts of Departments	Interactive Lectures, group discussions, flip classroom, practical problem solving	Comprehend the concept of preparation of final accounts of organisations having departmental setup.	<u>Knowledge Based</u> What do you mean by salvaged stock and under insurance?	Knowledge--50 Understanding-35 Higher Order-15
Oct.	Branch Accounts	Independent and dependent branches. Transfer of goods at cost price or market price. Debtors method, stock and debtors method		To develop knowledge about branch accounting	<u>Understanding Based</u> Distinguish between Ex-interest and cum-interest pricing.	
Oct to Nov.	UNIT II Accounting for Investment & stock market transactions.	Primary market, secondary market. Interest bearing securities, dividend yielding securities. Ex-interest, cum-interest, ex-dividend, cum-dividend. Accounting for bonus shares and right shares.		Understand accounting issues for investment and stock market transactions also develop skills of recording transactions relating to right shares and bonus shares.	<u>Higher Order Thinking Skills Based</u> Summarise the accounting procedure for right shares.	

Deepak

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Nov.	purchase and Instalment system.	full cash price system, accrual system, default and repossession of goods.		transactions relating to hire purchase system.		
Dec.	UNIT-III Insurance Claims. Computerized Accounting, Tally based Accounting	Under-insurance, insurable amount, salvaged stock, calculation of claim under loss of stock policy and consequential loss policy, comprehensive insurance. Computer based accounting using tally software (theoretical aspect only)		Understand issues in computation of insurance claims and acquire skills for computerized accounting.		
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<div>2021-22</div> <div>Page 9</div>						

COURSE PLAN						
	UNIT/TOPIC	Concepts/facts	Teaching Pedagogy	Learning Outcomes	Questions	Marks Weightage (%)
2021. Sep.	UNIT-I Introduction and definitions Residential status and incidence of tax Income Exempt from Income Tax.	Ordinary resident, not-ordinary resident, non-resident. Scope of income. Exempted incomes under section 10.	Interactive Lectures, PPTs, group discussions, regular assignments, flip classroom, practical problem solving	Comprehend the basic principles of the laws governing direct taxes. Know about provisions of direct tax with regard to IT Act, 1961 and IT rules, 1962. Be familiar about nature and scope of income	<u>Knowledge Based</u> What is the different heads of income? <u>Understanding Based</u> Identify and enumerate the different taxable and exempted allowances.	Knowledge--40 Understanding--40 Higher Order-20
Oct.	Computation of Taxable income under the Salaries head	Basic salary, allowances, perquisites, gratuity, pension, PF, leave encashment, LTC, profits in lieu of salary		Understand the process of computing income under the Salaries.	<u>Higher Order Thinking Skills Based</u>	
Oct.	UNIT-II Computation of Taxable Income under the heads: Income from house property	Self-occupied house property, let out house property, municipal valuation, fair rent, standard rent, unrealised rent, vacancy period rent, deemed to be let out property, annual value, deductions from annual value.		Understand the provisions and procedure to compute gross total income under the head house properties. Deepak	Computation process of Total Income of an assessee in case of let out house property.	
2021-22						
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Nov.	Computation of income from Business or profession.	income, non-speculative business income Any sum received or receivable for not carrying out any activity in relation to any business or profession, under a Key man Insurance policy, section 35AD	income from Business or Profession.		
Dec.	UNIT-III Computation of income from Capital Gain, Income from other sources, Deemed Income	Capital Asset, Short term capital gains, Long term capital gains, exempted capital gains income Dividend, interest, commission, casual incomes, family pension, grossing up of income received, clubbing of income.	Understand the provisions and procedure to compute gross total income from capital gains and other sources.	Deepak	


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SOPHIA GIRL'S COLLEGE (AUTONOMOUS), AJMER
M.Com. (SEMESTER I) 2021-22

Business Research Methods [COMM102]

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

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

Credit: 06

COURSE PLAN

Month	UNIT/TOPIC	Concepts/facts	Teaching Pedagogy	Learning Outcomes	Questions	Marks Weightage (%)
2021 Sep.	UNIT-I Introduction to Research	An Introduction to Research: Nature, Objectives, Research Methods, Methods of Data Collection. Process of Research- Hypotheses Formulation, Research Design- Meaning and types:	Interactive Lectures, group discussions, e-content, flip classroom, practical problem solving	Interpret the concepts of business research with its significance.	<u>Knowledge Based</u> Define research. What are its different types? <u>Understanding Based</u>	Knowledge--25 Understanding--45 Higher Order--30
Sep.	Chi- Square –Test	Conditions for apply Chi-Square – Test, Yate's correction, Uses of Chi-Square, Additive Property of Chi- Square, Misuse of Chi-Square Test and its limitations		Compute the test statistic for a chi-squared test and draw conclusions about two sets of data	Review the essentials of a good report. Discuss the importance of ethics in research. <u>Higher Order Thinking Skills Based</u>	
Oct.	UNIT- II Sampling	Meaning, Need and Types of sampling, Elementary Sampling theory, Sampling and Non – Sampling errors, Statistical Inference: Test of Hypotheses: Sampling tests – Large sample test and small sample tests – T-Test		Appraise the methods of data collection and sampling. Assess sample test like t-test	Justify the use and merits of census method in sampling.	

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Nov.	Analysis of variance	way Classification, Latin Square Matrix	business research methodology using hypothesis testing techniques like ANOVA	
Dec.	Report Writing and Ethical Perspective in Research	Introduction, Sourcing of data, Development of Research Proposal, Development of Research Report, Citation, and Referencing by APA Style. Research Standards and Research Ethics.	Summarise and prepare a research report.	

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SOPHIA GIRLS' COLLEGE (AUTONOMOUS), AJMER
M.Com. (SEMESTER III) 2021-22

ADVANCED COST ACCOUNTING [COMM 302]

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

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

Credit: 06

COURSE PLAN

Month	UNIT/TOPIC	Concepts/facts	Teaching Pedagogy	Learning Outcomes	Questions	Marks Weightage (%)
2021- Sep.	UNIT- I Cost Information system	Cost Information for Management Decisions and control. Design of Cost records for Material, Labour and Overheads.	Interactive Lectures, group discussions, flip classroom, assignments, practical problem solving	Understand the basic concept of cost and managerial decision	<u>Knowledge Based</u> What do you mean by BEP and margin of safety?	Knowledge--20 Understanding--40 Higher Order--40
Sep.	Break-Even Analysis for Decision Making:.	Determination of BEP, Construction of Different Break- Even Point Charts, Use of Break-Even Analysis.		Develop the skill to compute break even analysis for decision making	<u>Understanding Based</u> Distinguish between marginal costing and absorption costing.	
Oct.	UNIT -II Specific decision Making	Expanding Capacity or Not, Dropping or Adding a Product, Analysis of the effect of Alternative prices, Make or Buy Decision, Production Mix Decision		Analyze the effects of alternative prices	<u>Higher Order Thinking Skills Based</u> Summarise the decision making process under certainty, uncertainty and risk	

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Nov	Cost Reduction	Programme and Planning, Employees Participation in Cost Reduction Programmes.		reduction and its ability to decision making	symbolical D.E. in decision making.	
Dec.	UNIT-III Other decision making	Pricing Decisions, Marketing and distribution Decisions, Treatment of Research and Development Cost.		Interpret concept of pricing decision		

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COURSE PLAN- UG & PG

2021-22

Sem II, IV & VI

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Assistant Professor
Department of Commerce

2021-22

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Session 2021-22 (Even Semesters)

S.No.	Class	Semester	Paper
1.	B.Com. (Hons.)	II	Financial Accounting- II
2.	B.Com. (Hons.)	IV	Business Research Methods
3.	B.Com. (Hons.)	VI	Income Tax Law-II
4.	B. Com.	IV	Cost Analysis and Decision Making
5.	B.Com.	VI	Income Tax Law-II
6.	M.Com.	II	Advanced Business Statistics
7.	M.Com.	IV	Human Resource Accounting and Auditing



SOPHIA GIRL'S COLLEGE, AJMER (AUTONOMOUS)
B.Com. Hons. (SEMESTER II) 2021-22

Financial Accounting – II [COMH 203]

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

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

Credit: 04

COURSE PLAN

SEM II Month	UNIT/TOPIC	Concepts/facts	Teaching Pedagogy	Learning Outcomes	Questions	Marks Weightage (%)
2022 Feb.	Unit-I Bank Accounts	Income recognition; Classification of Assets and Provisioning; Preparation of Balance Sheet and Profit & Loss Account.	Power point presentations, Interactive Lectures, projects, viva-voce, group discussions, flip classroom, numerical problem solving	Understand application of accounting knowledge in special business organizations.	<u>Knowledge Based</u> What is revenue account?	Knowledge--60 Understanding-30 Higher Order-10
Feb - March	Insurance Accounts	life Insurance –Preparation of Revenue account and Balance Sheet; Ascertainment of Profit of Life Insurance Business; General Insurance – Preparation of Revenue Account, Profit and Loss Account, P & L Appropriation Account and Balance Sheet.			<u>Understanding Based</u>	
March - April	Unit-II Insolvency Accounts	Insolvency of Individuals and Firms; Preparation of Statement of Affairs and Deficiency Accounts in the light of Indian Bankruptcy Code.		Understand advance issues in accounts	<u>Distinguish</u> between different types. of Royalties.	

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April	Ledgers Royalty Account	Meaning, types of royalty, copyright royalty, Preparation of ledger accounts- Royalty Account, Landlord Account – Short workings Account- Minimum Rent Account, Numerical			<u>Thinking Skills Based Question</u> Practical question based on double account system.
May	Unit-III Double Account System	Special Features; Preparation of Revenue account, Net Revenue account, capital Account and general Balance sheet; Accounting for extension and Replacement of fixed Assets.		Prepare Final Accounts of utility industries.	
May	Government Accounting:	Meaning and characteristics; cash to accrual system. Fundamental Principles of Government Accounting; Commercial vs Government Accounting; Controller and Auditor General of India		Develop the skills of recording of transactions relating to Government.	

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SOPHIA GIRL'S COLLEGE, AJMER (AUTONOMOUS)
B.Com. (Hons.) (SEMESTER IV) 2021-22

Business Research Methods [COMH-404]

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

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

Credit: 04


COURSE PLAN

SEM IV Month	UNIT/TOPI C	Concepts/facts	Teaching Pedagogy	Learning Outcomes	Questions	Marks Weightage (%)
2022 Feb.	UNIT-I Introduction to Research	An Introduction to Research: Nature, Objectives, Research Methods, Methods of Data Collection. Process of Research- Hypotheses Formulation, Research Design- Meaning and types:	Interactive Lectures, group discussions, flip classroom, Numerical problem solving	Interpret the concepts of business research with its significance.	<u>Knowledge Based</u> Define research. What are its different types? <u>Understanding Based</u>	Knowledge--50 Understanding-35 Higher Order-15
Feb - March.	Chi- Square – Test	Conditions for apply Chi- Square – Test, Yate's correction, Uses of Chi- Square, Additive Property of Chi- Square, Misuse of Chi- Square Test and its limitations		Compute the test statistic for a chi-squared test and draw conclusions about two sets of data	Review the essentials of a good report. Discuss the importance of ethics in research.	
March- April.	UNIT- II Sampling	Meaning, Need and Types of sampling, Elementary Sampling theory, Sampling and Non – Sampling errors, Statistical Inference: Test of Hypotheses: Sampling tests – Large sample test and small sample tests – T- Test		Appraise the methods of data collection and sampling. Assess sample test like t-test	<u>Higher Order Thinking Skills Based</u> Discuss the main principles of large sample theory with special reference to sampling of attributes.	

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	April- May.	Analysis of Variance	Classification, Latin Square Matrix	business research methodology using hypothesis testing techniques like ANOVA		
	May.	Report Writing and Ethical Perspective in Research	Introduction, Sourcing of data, Development of Research Proposal, Development of Research Report, Citation, and Referencing by APA Style. Research Standards and Research Ethics.	Summarise and prepare a research report.		

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B.Com. (Hons.) (SEMESTER VI) 2021-22

INCOEM TAX LAW – II [C00MH-601]

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

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

Credit: 04

COURSE PLAN

SEM VI Month	UNIT/TOPIC	Concepts/facts	Teaching Pedagogy	Learning Outcomes	Questions	Marks Weightage (%)
<u>2022</u> Feb.	UNIT I Set-off and carry forward of losses.	Adjustment of losses against incomes.	Interactive Lectures, ppts, group discussions, flip classroom, Numerical problem solving, Case study questions.	Comprehend the provisions and procedure for clubbing & aggregation of incomes and set-off & carry forward of losses. Understand the various deductions to be made from gross total income U/s 80-C to 80-U in computing total income.	<u>Knowledge Based</u> What is the difference between GTI and TI?	Knowledge---40 Understanding-40 Higher Order-20
Feb - March	Deduction from gross total income. Aggregation of clubbing of income. Computation of Total Income.	Deductions from GTI and procedure to compute Total Income			<u>Understanding Based</u> Identify the different forms of deductions available to an assessee to reduce tax liability	
March - April	UNIT II Assessment of Individuals, Assessment of Hindu Undivided Family.	Computation of total income of individuals and HUF and Tax thereon		Analyze the assessment procedure for Individuals, HUF and Firm.		
April	Assessment of partnership firms, Preparation of Return of Income, Agriculture Income,	Assessment procedure.				

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May	procedure.					
May.	Provisions regarding deduction of tax at source and advance payment of tax.	TDS and advance payment of tax		Understand the various provisions of tax payment to Govt.	Computation of Total Income of an assessee and tax thereon after adjustment of TDS and advance taxes paid.	

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SOPHIA GIRL'S COLLEGE, AJMER (AUTONOMOUS)

B.Com. (SEMESTER IV) 2021-22

Cost Analysis and Decision Making [Com 402]

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

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

Credit: 04

COURSE PLAN

SEM IV Month	UNIT/TOPIC	Concepts/facts	Teaching Pedagogy	Learning Outcomes	Questions	Marks Weightage (%)
2022 Feb.	UNIT I Absorption and marginal costing	Variable and fixed costs and their treatment in Absorption and Marginal Costing	Interactive Lectures, group discussions, video lectures, flip classroom, Numerical problem solving, projects.	Acquire skills for application of marginal and absorption costing techniques, the application of costing techniques for decision making by the management and balanced score card.	<u>Knowledge Based</u> What is marginal costing how is it different from absorption costing?	Knowledge--50 Understanding-35 Higher Order-15
March.	Marginal and differential costing as a tool for decision making – make or buy, change of product mix, pricing, Target Costing - its Principles, Balanced Scorecard as performance measure- Features- Purpose, Reasons for use of balanced scorecard.	Managerial Decision making using various tools of costing.			<u>Understanding Based</u> Identify the different techniques of marginal costing and its use in decision making.	
March- April.	UNIT II Budget: An introduction, Types of budgets, fixed and flexible budget, cash budget, Master Budget, control ratios. Zero Base Budgeting; Performance Budgeting	Budgetary Control using various Budgeting Techniques		Prepare different types of budgets and comprehend their utility.		

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April.	Unit – III Variance analysis- Overhead and sales	techniques for overhead and sales variances and their control	analysis for cost and sales management.	<u>Higher Order Thinking Skills Based</u>
May.	Cost Reduction, and Cost Control.	Various measures to reduce and control cost.	Understand the various techniques for cost management	Computation of various variances.

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SOPHIA GIRL'S COLLEGE, AJMER (AUTONOMOUS)
B.Com. (SEMESTER VI) 2021-22

INCOEM TAX LAW – II [Com 601]

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


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

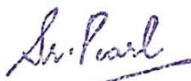
Credit: 04


COURSE PLAN


SEM VI Month	UNIT/TOPIC	Concepts/facts	Teaching Pedagogy	Learning Outcomes	Questions	Marks Weightage (%)
<u>2022</u> Feb.	UNIT I Set- off and carry forward of losses.	Adjustment of losses against incomes.	Interactive Lectures, ppts, group discussions, flip classroom, practical problem solving, case study questions.	Comprehend the provisions and procedure for clubbing & aggregation of incomes and set-off & carry forward of losses. Understand the various deductions to be made from gross total income U/s 80-C to 80-U in computing total income.	<u>Knowledge Based</u> What is the difference between GTI and TI?	Knowledge--40 Understanding-40 Higher Order-20
Feb- March	Deduction from gross total income. Aggregation of clubbing of income. Computation of Total Income.	Deductions from GTI and procedure to compute Total Income			<u>Understanding Based</u> Identify the different forms of deductions available to an assessee to reduce tax liability	
March- April	UNIT II Assessment of Individuals, Assessment of Hindu Undivided Family.	Computation of total income of individuals and HUF and Tax thereon		Analyze the assessment procedure for Individuals, HUF and Firm.	<u>Higher Order Thinking Skills Based</u> Computation of Total Income of an assessee and tax thereon	

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	April - May.	Preparation of Return of Income, Agriculture Income, Unit -III Assessment procedure.				paid.		
	May.	Provisions regarding deduction of tax at source and advance payment of tax.	TDS and advance payment of tax		Understand the various provisions of tax payment to Govt.			


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SOPHIA GIRL'S COLLEGE, AJMER (AUTONOMOUS)
M.Com. (SEMESTER II) 2021-22

Advanced Business Statistics [COMM 201]

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

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

Credit: 06

COURSE PLAN

SEM II Month	UNIT/TOPIC	Concepts/facts	Teaching Pedagogy	Learning Outcomes	Questions	Marks Weightage (%)
<u>2022</u> April.	Unit -I Association of Attributes	Meaning, Classification, Methods, calculation of Association of Attributes, Partial Association, Consistency of Data.	Interactive Lectures, assignments, practice sheets, flip classroom, practical problem solving	Understand the concept of association of attributes and its application in statistics.	<u>Knowledge Based</u> What are co- factors?	Knowledge--25 Understanding--45 Higher Order-30
April.	Probability	Basic concepts, Type of events conditional probability, Joint Probability, Bayes' theorem and its applications.		Understand the concept and use of probability.	<u>Understanding Based</u> Distinguish between interpolation and extrapolation.	
May.	Unit-II 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 Lagranges's Method.		Summarize the use of interpolation and extrapolation in Business Problem		

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June	Unit-III Matrices	Definition of a matrix, types of matrices, Basic operations, Transpose, Determinant of a square Matrix, Minor and Co-factors, Adjoint 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.	Interpret the concept matrices in problem solving.	<u>Higher Order Thinking Skills Based question</u> Numerical questions on various types of probabilistic problems
July.	Elements of Statistical Theory: Decision	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.	Acquire the necessary skills to take decision using statistical theory	

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SOPHIA GIRL'S COLLEGE, AJMER (AUTONOMOUS)
M.Com. (SEMESTER IV) 2021-22

Human Resource Accounting and Auditing [COMM- 405 (B)]

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

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

Credit: 06

COURSE PLAN

SEM IV Month	UNIT/TOPIC	Concepts/facts	Teaching Pedagogy	Learning Outcomes	Questions	Marks Weightage (%)
2022 Feb.	Unit-I Human Resource Accounting: An Overview	<ul style="list-style-type: none"> Human Resource Accounting – Meaning, Need and Objectives of HR Accounting, Historical Development of Human Resource Accounting, Cost of Human Resource – Acquisition Cost, Training and Development Cost and Additional Cost, Benefits and Limitations of Human Resource Accounting 	Interactive Lectures, video lectures, assignments, practice sheets, flip classroom, assignments, practical problem solving	Interpret the concept of human resource accounting	<u>Knowledge Based</u> What is Human Resource accounting and explain its objectives?	Knowledge--20 Understanding-40 Higher Order-40
March- April	Reporting of Human Resource Accounting Unit-II Methods and Human Resource Accounting Practices in India	<ul style="list-style-type: none"> Reporting of Human Resource Accounting at National Levels, Disclosures at International Level. Methods of Human Resource Accounting: (1) Cost of Production Approach – Concept (i) Historical Cost Model – Meaning, Advantages and Limitations (ii) Replacement Cost Model – Meaning, Advantages and Limitations (iii) Opportunity Cost – Meaning, Advantages and Limitations 		Understand the concept of human resource valuation methods and their computation	<u>Understanding Based</u> Explain	

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		<ul style="list-style-type: none"> Capitalised Earnings Approach – Concept <ul style="list-style-type: none"> (i) Economic Value Model – Meaning, Advantages and Limitations (ii) Capitalisation of Salary – Meaning, Advantages and Limitations Statutory Provisions governing HR Accounts Human Resource Accounting Practices in India. 			disclosures at international level?	
April	Unit-III Human Resource Audit: An Overview	<ul style="list-style-type: none"> Meaning, Features, Objectives of HR Audit, Benefits and Limitations of HR Audit, Need and Significance of HR Audit Process of HR Audit, Approaches of HR Audit, Principles of Effective HR Auditing, Role of HR Auditor, Methods of Conducting HR Audit – Interview, Workshop, Observation, Questionnaire, Components of HR Audit HR Audit and Workforce Issues: Workforce Communication and Employee Relations, Performance Management, Compensation System, Teambuilding System 		Acquire the necessary skills to conduct human resource audit	<u>Higher Order Thinking Skills Based question</u> Discuss the objectives of Human Resource Audit.	
May	HR Audit for Legal Compliance and Safe Business Practices,	<ul style="list-style-type: none"> Areas Covered by HR Audit Preemployment Requirements, Hiring Process, New-hire Orientation Process, Workplace Policies and Practices, HR Audit as Intervention – Introduction, Effectiveness of Human Resource Development Audit as an Intervention. 				

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