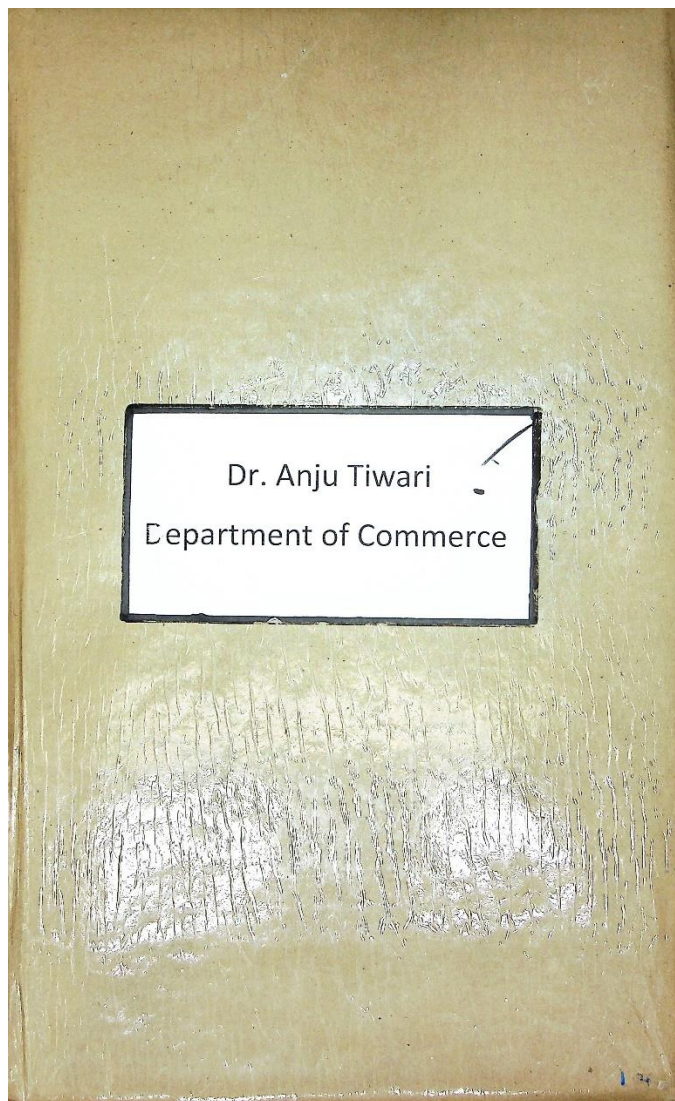




## SOPHIA GIRLS' COLLEGE(AUTONOMOUS), AJMER



**COURSE\_PLAN\_2021-22\_DR\_ANJU\_TIWARI**



2021-2022

SEMESTER III (M.COM)

Management and Operational Audit (M.COM- 304)

MAX MARKS: 100 (70EXT; 30 INT)

MIN. MARKS: 40 (28 EXT; 12 INT)

COURSE PLAN

SEM/ Month	UNIT/TOPIC	Concepts/facts	Teaching Pedagogy	Learning Outcomes	Questions	Marks Weightage (%)
Oct	UNIT I Management and Operational Audit: Concept, Nature, Difference between Statutory and Management Audit.. Audit Programme. Specific Areas of Management and operational Audit.	Introduction to Management & Operational Audit.	PPT, Examples	Explain the basic Concept of Management Audit How to make plan for internal audit for various departments Types of Audit.	<u>Knowledge Based</u> -What do you mean by Management Audit? - What is. Operational Audit? <u>Understanding Based</u> Who appoint the Internal Audit? How Internal Auditor works?	Knowledge--25 Understanding--45 Higher Order-30
Nov	Review of Internal Control, Review of Purchasing Operations, review of Manufacturing Operations, review of efficacy of Management Information Systems. Appraisal of Management Decisions.	Operational Audit for various department	PPT, Case Study.		<u>Higher Order Thinking Skills Based</u> Work of a Auditor for various Audit	
	UNIT II Cost Audit: Meaning, Objects,	Meaning of Cost Audit	PPT, case study	What is Cost Audit		

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	Advantage, Cost Audit of Materials, Labour and Overheads. Cost Auditor:			Elements of Cost Audit How can A auditor Audit the Tax		
Nov	Tax Audit: Concept, Meaning of turnover, Gross receipts, Accountant. Tax Audit report: form No. 3CA, Form No. 3CB and 3CD.	Meaning of Tax Audit	PPT Examples			
	Investigation: Concept, Objectives, Difference between Audit and Investigation, Importance.	Meaning of Investigation Investigation and Audit	PPT Examples	How Investigation is different from Audit		
Dec	Propriety Audit: Concept, provision for Public Sector Companies under Companies Act		PPT Examples			

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**SEMESTER I (M.COM PREV)****ADVANCED ACCOUNTANCY (M.COM- 1.1)**

MAX MARKS: 100 (70EXT; 30 INT)

MIN. MARKS: 40 (28 EXT; 12 INT)

**COURSE PLAN**

SEM/ Month	UNIT/TOPIC	Concepts/facts	Teaching Pedagogy	Learning Outcomes	Questions	Marks Weightage (%)
Oct	UNIT I Inflation Accounting Introduction, Methods & Limitation	Inflation Accounting.	PPT,	Explain Inflation and Inflation Accounting.	<u>Knowledge Based</u> What are the part of accounting.	Knowledge--25 Understanding-45 Higher Order-30
Nov	Accounting of Banking Companies – Different Books of Accounts, Final Accounts, Provision for NPA, Rebate on Bills Discounted and ECGC Guarantee.	Bank Accounts.	PPT, Practical Questions. .	Preparation of Account for Banks & Special terms regarding Bank Accounts	<u>Understanding Based</u> Maintain accounts of banking companies , Prepare accounts at the time of Liquidation & Liquidator.	
Nov	UNIT II Accounting for Liquidation – Statement of Affair, Deficiency Account , Liquidator statement	Explain Liquidation	PPT, Practical Questions , examples	Explain Accounts at the time of Liquidation & Liquidator.	Explain accounts at the time of Liquidation & at the time of reconstruction. Explain Economic value added and Environmental Accounting.	
Dec.	Economic Value Added- Computation , Interpretation, Application & Limitation of EVA , NOPAT	Introduce Value Added System of Accounting	PPT case studies.	Analysis the differences after EVA & Accounting for EVA		

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	Preparation of reduction scheme and accounting for Internal reconstruction. Meaning, advantage, Limitation, methods of Environmental Accounting.	Internal - Reconstruction. Environmental - Accounting	PPT, Practical Questions, examples	Understand Meaning & need of Internal reconstruction Entries to incorporate changes after reconstruction. Understand a new branch of Accounting – Environmental Accounting.	<u>Higher Order Thinking Skills Based</u> - Explain terminology of Accounts at different stages of business. Explain traditional and newly introduced branches of Accounts	
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**SOPHIA GIRL'S COLLEGE, AMER (AUTONOMOUS)**  
M.Com (PREVIOUS)

**SEMESTER II (M.COM PREV)**

MAX MARKS: 100(70EXT; 30 INT)

MIN. MARKS: 40(28 EXT; 12 INT)

**ADVANCED ACCOUNTANCY (M.COM- 2.3)**

COURSE PLAN

SEM/ Month	UNIT/TOPIC	Concepts/facts	Teaching Pedagogy	Learning Outcomes	Questions	Marks Weightage (%)
SEM I JULY	UNIT I Accounting for higher purchase.	Introduce accounting system for purchase on hire. Accounting for electricity companies.	PPT, Ictical Questis	Explain the conceptual knowledge of corporate accounting.	<u>Knowledge Based</u> What are the part of accounting. <u>Understanding Based</u> - Explain the methods to maintain accounts of various types of companies..	Knowledge--25 Understanding--45 Higher Order--30
	. Accounting for electrecticity companies --double account system Replacement account , revenue account, computation of clear profity , clear base, disposal of surplus. Value added system	Accounting for electrecticity companies Value added system, Gross and net value added	PPT, Ictical Questis. Role Play.			
AUGUST	UNIT II Accounting of insurance companies. Human resource Accounting ,	Preparing accounts for insurance companies. Explain HRA.	PPT, Ictical Questis , exampls	Analyze the Different methods of Accounting.	<u>Higher Order Thinking Skills Based</u> - Explain fundamentals of corporate	
	UNIT III Indian accounting standards: AS-9, AS-12, AS-16- Theoretical Knowledge.	Explain basic AS for companies	PPT, Ictical Questis , case studie			

Introduction of IFRS Basic concept of XBRL Dissolution of partnership firm	Basic knowledge of IFRS, XBRL	PPT, Ictical Questis	Explain basic AS module.	accounting and preparing the financial statement.	
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# SEMESTER IV (M.COM - FINAL)

## TAX PLANNING AND MANAGEMENT (MCOM- 4.2)

MAX MARKS: 100 (70 EXT; 30 INT)

MIN. MARKS: 40 (28 EXT; 12 INT)

### COURSE PLAN

SEM Month	UNIT/TOPIC	Concepts/facts	Teaching Pedagogy	Learning Outcomes	Questions	Marks Weightage (%)
	UNIT I Tax Planning & Tax Management	Meaning, Difference, Advantage & limitation of Tax Planning & Tax Management	PPT, Examples	Provide knowledge of legitimate tools of Income Tax.	<u>Knowledge Based</u>  -What do you mean by Tax planning & Tax Management -What is Tax evasion & Tax avoidance.	Knowledge--25 Understanding- 45 Higher Order-30
	Employees Remuneration & Tax Planning. Form of Organization & Tax Planning.	Income from Salary head & Tax Planning Income of different types of Form of Organization & Tax Planning.	PPT, Practical Questions			
	UNIT II Capital Gain & Tax Planning Set off and Carry Forward of Losses. Tax Planning for Investment	Computation of Short & Long term Capital Gain . Set off and Carry Forward of Losses Investment of Income for Tax Planning.	Theory knowledge from Various Books and use some Case studies to understand practically	Analyze Capital gain by tax purpose. Planning for set off and Carry forward the losses in view of saving in tax.	<u>Understanding Based</u>  Explain various head of Income and Tax planning.  <u>Higher Order Thinking Skills Based</u>  .Explain the types of Income and legitimate tools of Tax Planning.	
	UNIT III Diversion of Income & Tax Planning Industrial Development & Tax Planning Managerial decisions & Tax Planning	Sections under Income Tax Act. for Diversion of Income. Financial management and, Industrial Development Types of Managerial	PPT and Project Work	Knowledge of various types of income investment. Set up of an Industry with use legitimate tools of tax		

decision and Tax planning.		planning		
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**SOPHIA GIRL'S COLLEGE, (AUTONOMOUS) AJMER**  
**BBA III (SEMESTER VI)**

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

**BBA – 6031 : Corporate Accounting**

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

Credit: 04

**COURSE PLAN**

SEM I Month	UNIT/TOPIC	Concepts/facts	Teaching Pedagogy	Learning Outcomes	Questions	Marks Weightage (%)
SEM I	UNIT I Issue of Shares and forfeiture of shares, Issue and redemption of preference shares and Debentures,	Issue and Redemption of Shares and Debenture	PPT, Chart	understand and apply the basic- concepts of Issue and Redemption of Shares and Debenture	<u>Knowledge Based</u> Write the types of Shares and Pass the journal entries at the time of issue of shares  <u>Understanding Based</u> What is AS-14  <u>Higher Order Thinking Skills Based</u> -Consolidate the accounts of Holding and Subsidiary Companies  -Evaluate the Inflow of Cash and Out	Knowledge--60 Understanding-30 Higher Order-10
	, Final Accounts of Companies, computation of managerial remuneration	Recording Transactions	Practical Questions			
	disposal of profits,	Classifying	Practical Questions			
	UNIT II Accounting for Amalgamation as per AS-14 excluding Inter- company holding.	Recording Transactions	Practical Questions	Techniques of out come from financial crises and		
	Internal Reconstruction,	Framing and Recording the Scheme	Practical Questions			

	Underwriting of Shares	Calculation of liability of Underwriter	Practical Questions	subscription of shares.	Flow of cash	
	UNIT III Consolidation of Final Accounts of Holding companies with one subsidiary.	Consolidation of Final Accounts	Practical Questions	Knowledge of Holding and Subsidiary Companies and Prepare the consolidate Accounts Use of Cash		
	Cash Flow statement as per AS-3..	Computation of Cash inflow and Outflow	PPT, Practical Questions			

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