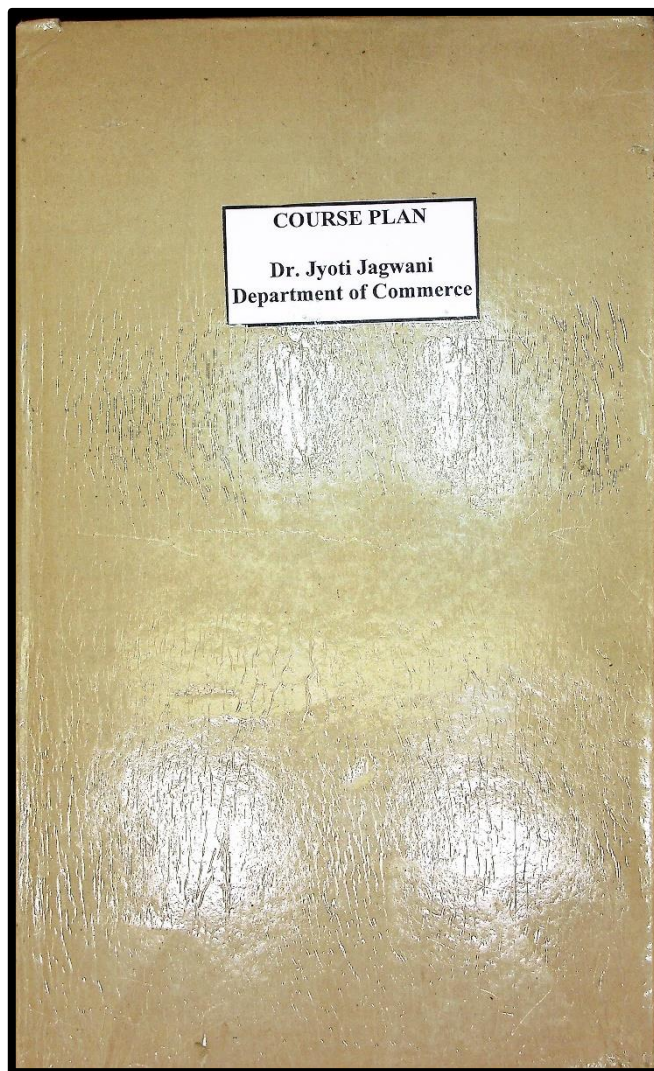




# **SOPHIA GIRLS' COLLEGE(AUTONOMOUS), AJMER**



**COURSE\_PLAN\_2021-22\_DR\_JYOTI\_JAGWANI**



# **COURSE PLAN (2020-21)**

## **U.G Programs**

### **&**

## **P. G. Programs**

### **SEM II, IV, VI**



**SOPHIA GIRL'S COLLEGE, AJMER (AUTONOMOUS)**

**B.COM I (SEMESTER II)**

**BUSINESS STATISTICS-II (PAPER II) (COM-202)**

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

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

Credit: 04

**COURSE PLAN**

SEM II Month	UNIT/TOPIC	Concepts/facts	Teaching Pedagogy	Learning Outcomes	Questions	Marks Weightage (%)
April	<b>Unit I</b> Index number: meaning, types and uses; methods of constructing price and quantity indices (simple and weighted);	Computation of various Index number through different methods	Practical Questions, Quiz, Group discussion.	Interpret the concept of index number and business forecasting.	<u>Knowledge Based</u> -What is Splicing? -Identify the different methods of Computation of Index number.	Knowledge-60 Understanding-30 Higher Order-10
	Test of adequacy; chain-base index number; base shifting,	Concept of Chain base fixed base and base conversion	PPT, Diagrams, Formulas and practical question		<u>Understanding Based</u> -Examine the procedure of Business Forecasting -Explain Interpolation and Extrapolation.	
May	Splicing and deflating; problems in constructing index numbers; consumer price index. Business Forecasting.	Computation of Real wages and salary, Business forecast methods	PPT, Group Activity, Multiple choice question	Develop an understanding of time series and basic mathematics of finance.	<u>Higher Order Thinking Skills Based</u> -Explain the Time series methods.  -Discuss the Probability and its various aspects.	
	<b>Unit II</b> - Analysis of time series : cause of variations in time series data; components of a time series; decomposition – additive and multiplicative models; determination of trend – moving averages method and method of least squares (including Linear, second degree, parabolic); computation of seasonal	Time series data, methods for future data estimation, trend values	Charts, Diagrams, Match the followings			



June	indices by simple averages, seasonal verification through moving average method, ratio-to-moving average and link relative methods.					
	Moments and Kurtosis.  Simple and compound interest Rates of interest – nominal, effective and continuous – their interrelationships; Compounding and discounting of a sum using different types of rates	Simple and Compound Interest, Effective rate, discounting values	Multiple choice questions Practical Questions	Integrate knowledge of probability and interpolation and extrapolation methods		
July	<b>Elementary theory of probability:</b> probability as a concept; the three approaches to defining probability; addition and multiplication laws of probability. Interpolation, Extrapolation. Langrage's, Newton Advancing difference Method, Binomial Method only.	Probability, Interpolation methods and Extrapolation methods for future values estimation	Practical Questions			

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**SOPHIA GIRL'S COLLEGE, AJMER (AUTONOMOUS)**  
**B.Com Hons I (SEMESTER II)**  
**FINANCIAL STATEMENT ANALYSIS (PAPER IV) (BCOMH-204)**


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 (%)
April	<b>UNIT I Meaning of Financial Statement; Elements of Financial Statements</b> – Assets, Liabilities, Equity, Incomes and Expenses and their features; Constituents of Financial Statements – Income Statement and Balance Sheet and their features; Information incorporated in Financial Statements and their Qualitative requirements; Limitations of Financial Statements.	Knowledge about income statement and balance sheet, qualitative requirements	PPT, Quiz and Multiple choice questions	Develop the understanding of financial analysis techniques in order to determine profitability & liquidity	<u>Knowledge Based</u> - -What is Income statement? - What are the basic requirements for preparing the financial statements.	Knowledge-- 60 Understandin g-30 Higher Order-10
	<b>Statutory Requirements for preparation of Financial Statements:</b> Relevant provisions of Companies Act,2013 for the preparation of Profit and loss Account and Balance Sheet; Corporate Financial Reporting - meaning, need and objectives, Report of the Board of Directors, Contents of Annual report, Mandatory and Voluntary Disclosures through Annual Report.	Detail study of companies act, concept about Annual report	PPT, Group discussion, Multiple choice questions		<u>Understanding Based</u> -Identify the content of annual report. -Describe the uses and limitation of ratio analysis.  <u>Higher Order Thinking Skills Based</u> - -Prepare fund flow statement from the following data. -Prepare the Cash flow statement from the following statement.	

 May	<b>UNIT II Techniques of Financial Statement Analysis:</b> Meaning and objectives of Financial Statement Analysis; Techniques of Financial Statement analysis – Comparative Statement, Common-size Statement and Trend Analysis.	Preparation of financial statement, Trend analysis	PPT, Multiple choice questions			
	Meaning of Accounting Ratio, Classification of Accounting Ratios; objectives of Ratio Analysis; Advantages and Limitations of Ratio Analysis; Precaution to be taken before using Ratios; Computation of various Ratios – Activity Ratios, Liquidity Ratios, Solvency and Leverage Ratios and Profitability	Computation of different ratios	Practical Problems, Multiple choice Questions	Review the Statutory Requirements for preparation of Financial Statements		
June	<b>UNIT III Statements of Changes in Financial Position (SCFP):</b> Evolution of SCFP; Funds Flow Statement – Meaning of Fund, Flow of Fund, Importance and Limitations of Fund Flow Statement, Preparation of Fund Flow Statement and Statement of Changes in Working Capital.	Analysis of companies financial position and flow of funds	Practical Problems, Quiz			
July Dr. Pearl	Meaning of Cash Flow Statement, Distinction between Fund Flow Statement and Cash Flow Statement; Accounting Standard 3 and its salient features, Preparation of Cash Flow Statement as per AS-3.	Analysis of cash position of different companies	Practical Problems, multiple choice question	Understand the knowledge of cash position of two different time period.		
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**SOPHIA GIRL'S COLLEGE, AJMER (AUTONOMOUS)**

**B.Com Hons (SEMESTER IV)**

**SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT (PAPER IV) (COMH-403)**

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 (%)
March	<b>UNIT I Introduction to Investment:</b> Meaning of Investment, speculation and Gambling, types of investors, Investment Process, Investment objectives and characteristics of Investment. <b>Regulatory Mechanism:</b> SEBI –Introduction, objectives, Power, Functions, SEBI reforms in Indian Capital Market.	knowledge about investment and the process of investment, basic concept of regulatory body	PPT, Multiple choice questions and Quiz, Group Discussion	Understand the basic aspect of investment and its characteristics.	<u>Knowledge Based</u> - -What is an Investment? -Identify the different functions of SEBI.  <u>Understanding Based</u> -Identify the different factors of industry analysis. -Describe the techniques of company analysis.  <u>Higher Order Thinking Skills Based</u> - -Find out the Anticipated return and holding period return from the following data. - From the following data find out the portfolio risk by using Markowitz model.	Knowledge-- 50 Understanding-- 35 Higher Order-- 15
April	<b>Security Analysis:</b> Introduction, <b>Fundamental Analysis:</b> Economic analysis-Factors and technique used, Industry Analysis- Factors and technique used and company Analysis- Factors and technique used.	Basic factor analysis before taking investment decision	PPT, Group discussion, Practical Questions			
	<b>UNIT II Technical Analysis-</b> Assumption, Dow Theory, Support and resistance level, Moving average, Rate of Change, Relative Strength Index, Charts- Head and Shoulders, V formation, Tops and Bottoms, Indicators-Volume of Trade, short sales.	Basic knowledge about technical features	PPT, Multiple choice questions, Assignment			





May

**Equity valuation:** Anticipated return, Analysing the present value of the return, multiple Year price of holding period, Constant growth model, different shares by using different methods, Two stage Growth model, valuation through P/E ratio.

Practical Problems, Multiple choice Questions

Develop the skill to compute risk & return of securities.

June

**Efficient Market Theory**-Assumptions, Random walk theory, Assumptions of Random walk theory, Random walk and Efficient Market Theory, Efficient Market Hypothesis, Weak form, Semi strong form and Strong form of EMH, Critique of EMH.

Analysis of Efficient market hypothesis and construction of portfolio

Practical Problems, Quiz, PPT

Analyse the stock market operation & security markets.

### UNIT III

**Concept of Portfolio:** Introduction, Phases of portfolio Management, Objectives, Concept of risk and return, sources, types and measurement, Concept of Diversification.

July

**Portfolio theory:** Traditional Approach, CAPM-Assumptions, CML, SML, CAPM Analysis, CAPM Model, Market Model, Uses and Limitations, problems on CAPM Model. APT, Markowitz Model, Single Index model- Concept, Corner portfolio, Sharpe's optimal portfolio, Construction of the optimal portfolio( excluding short sales). **Portfolio Evaluation:** Criteria, Sharpe's measures, Treynor's Measures, Jensen Measures

Analysis of CAPM model and Portfolio evaluation for taking investment decision

Practical Problems, multiple choice question, Daigram

Understand the portfolio theory and its evaluation.

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**SOPHIA GIRL'S COLLEGE, AJMER (AUTONOMOUS)**

**B.COM III (SEMESTER VI)**

**INDIRECT TAX (PAPER II) (COM-602)**

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 Pedagog	Learning Outcomes	Questions	Marks Weightage (%)
March	<b>UNIT I</b> <b>The Central Goods and Services Tax Act, 2017/The Rajasthan Goods and Services Tax Act, 2017:</b> Introduction and Definitions, Administration, Levy and Collection of Tax, Introduction,	Basic concept of GST, Council, Suvidha Provider, Eco system	PPT, Group discussion & Quiz	Understand the concept of Central GST and State GST	<u>Knowledge Based</u> - What is GSTN? -Compare Value of supply of goods or services.	Knowledge--40 Understanding--40 Higher Order--20
	GST Eco—System, GST Suvidha Provider (GSP).Exemptions from Tax, Place of supply	Different Exemption and places for supply	PPT, Practical questions		<u>Understanding Based</u> -Identify the different steps for computation of Input Tax Credit	
April	Time and value of Supply. GST Network, GST Council, Overview of GST Tariff and HSN code. GST Portal:	Valuation of Goods and valuation of taxable supply	PPT, MCQ, Practical Questions			



May	<b>UNIT II</b> Determination of Taxable Supply and computation of Tax. Input Tax Credit- Concept, eligibility and conditions for taking input tax credit.	Computation of Tax, Computation of Input Tax Credit	Practical question, Multiple Choice Question	Analyze the computation procedure of tax and input tax credit analysis	-Describe the information required for GST council.  <u>Higher Order Thinking Skills Based</u>
June	Registration- Registration Procedure, Amendments, cancellation and revocation of cancelation. Tax Invoices, Credit and Debit Notes. E-way Bill.	Registration Process, Different FORMs, E-way Bills	PPT, Multiple choice Questions		-Calculate Input Tax Credit. -Evaluate the Total Tax liability
	<b>UNIT III The Central Goods and Services Tax Act, 2017/The Rajasthan Goods and Services Tax Act, 2017:</b> Payment of Tax, Interest and Penalty, Filing of Returns and Assessment.	Filing Different Returns, Assessment procedure.	Practical Question, PPT	Understand the procedure, amendments and cancellation of registration.	
July	Transitional provision: Migration of existing tax Payer, Transitional Arrangement for Input Tax credit	Migration from existing tax system to new tax system	PPT, Quiz		
	<b>Custom Act:</b> Basic Concepts, Important Definitions, Levy and exemptions from duty, types of duty Classification of goods, valuation of goods, computation of Assessable Value and custom duty. Refund of duty.	Focus on basic concept of custom duty, computation of custom duty IGST	PPT, Multiple choice question, Practical Questions		

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**SOPHIA GIRL'S COLLEGE, AJMER (AUTONOMOUS)**

M.COM (ABST) (PREVIOUS)

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

**AUDITING AND ASSURANCE (COMM-204)**

MAX MARKS:100(70 EXT;30 INT)

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

Credit: 6

**COURSE PLAN**

SEM/ Month	UNIT/TOPIC	Concepts/facts	Teaching Pedagogy	Learning Outcomes	Questions	Marks Weightage(%)
April	<b>UNIT I</b> Meaning and objects of auditing, nature of Auditing, Basic principles of Auditing	Basic concept of Auditing,	PPT, Diagram, Multiple choice questions	Understand the knowledge of auditing principles, process and control of audit.	<u>Knowledge Based</u> - What is Audit? -Explain the different types of audit.	Knowledge-- 25 Understanding-- 45 Higher Order-- 30
	Conduct and control of an audit, Sampling in Auditing, Audit Report	Audit standards and procedure	PPT, Group discussion			
May	<b>UNIT II</b> Audit of Financial statement: Audit of payments, receipts, sales, purchase, personal ledger, fixed assets, investments.	Different Internal check systems	PPT, Quiz	Develop the skills of preparing audit report.	<u>Understanding Based</u> -Identify the different steps of verification of assets -Compare provisions and reserves.	
June	other assets and miscellaneous expenditure, capital and reserves, liabilities and other issues Profits,	Verification of different assets	PPT, Multiple choice questions			
July	<b>UNIT III</b> Audit of Companies: Appointment of Auditors, Rights, duties and Liabilities of company auditor.	Different sec regarding Companies duties	PPT, Group Discussion	Develop an understanding of audit of companies, NGO government audit and forensic audit	<u>Higher Order Thinking Skills Based</u> - -Explain the different liabilities of an auditor. -Discuss forensic audit.	Head Department of Commerce Sophia Girls' College (Autonomous), Ajmer
Sr. Pearl	Special Audits: Club, Trust, educational Institution, Cinema Hall, hotel, NGO. Audit of Incomplete records, Introduction to Government Audit. Forensic audit	Different audits and forensic audit	PPT, Assignment, Multiple choice questions			

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**SOPHIA GIRL'S COLLEGE, AJMER (AUTONOMOUS)**  
**M.COM (FINAL) (SEMESTER IV)**

**INDIRECT TAX (PAPER II) (COMM-401)**

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 (%)
April	<b>UNIT I</b> <b>The Central Goods and Services Tax Act, 2017/The Rajasthan Goods and Services Tax Act, 2017:</b> Introduction and Definitions, Administration, Levy and Collection of Tax, Introduction,	Introduction of GST, GST Council, Eco system	PPT, Diagrams, Group discussion, Quiz	Understand the concept of Central GST and State GST	<u>Knowledge Based</u> What is GST Council? -Identify the different exemption of goods	Knowledge--20 Understanding--40 Higher Order--40
	GST Eco—System, GST Suvidha Provider (GSP).Exemptions from Tax, Place of supply	Different Exemption, Different places for supply	PPT, Multiple choice questions, Diagrams		<u>Understanding Based</u> -Identify the different steps for computation of tax payment -Describe the information required for GST council.	
May	Time and value of Supply. GST Network, GST Council, Overview of GST Tariff and HSN code. GST Portal:	Valuation of Goods and valuation of taxable supply	PPT, MCQ, Practical Questions			
	<b>UNIT II</b> Determination of Taxable Supply and computation of Tax. Input Tax Credit- Concept, eligibility and conditions for taking input tax credit.	Computation of Tax, Computation of Input Tax Credit	Practical question, Multiple Choice Question	Analyze the computation procedure of tax and input tax credit analysis	<u>Higher Order Thinking Skills Based</u>	





	Registration- Registration Procedure, Amendments, cancellation and revocation of cancellation. Tax Invoices, Credit and Debit Notes. E-way Bill.	Registration Process, Different FORMs, E-way Bills	PPT, Multiple choice Questions		<u>Thinking Skills Based</u> -Calculate Input Tax Credit. -Evaluate the Total Tax liability
June	Payment of Tax, Interest and Penalty, Filing of Returns and Assessment. Transitional provision: Migration of existing tax Payer, Transitional Arrangement for Input Tax credit	Filing Different Returns, Assessment procedure. Transitional provision:	Practical Question, PPT		
July	<b>UNIT III</b> Introductions and Definitions, Levy and Collection of Tax, Nature of Supply, Place of Supply of Goods or Services or Both, Zero Rated Supply, Apportionment of Tax and settlement of Funds.	Basic concept of Integrated Goods and Service Tax	PPT, Quiz	Impart basic knowledge of custom duty	
	<b>Custom Act:</b> Basic Concepts, Important Definitions, Levy and exemptions from duty, types of duty Classification of goods, valuation of goods, computation of Assessable Value and custom duty. Refund of	Focus on basic concept of custom duty, computation of custom duty IGST	PPT, Multiple choice question, Practical Questions		

  
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# **COURSE PLAN** **(2021-22)** **U.G Programs** **&** **P. G. Programs**

SEM I, III, V



# SOPHIA GIRL'S COLLEGE, AJMER (AUTONOMOUS)

## B.Com I (SEMESTER I)

### BUSINESS STATISTICS-I (PAPER II) (COM-102)

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

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

Credit: 04

### COURSE PLAN

SEM I Month	UNIT/TOPIC	Concepts/facts	Teaching Pedagogy	Learning Outcome s	Questions	Marks Weightage (%)
Sept.	<b>UNIT I</b> Introduction: Statistics as a subject; Descriptive Statistics - compared to Inferential Statistics; Types of data;	Data, Facts, Investigation, Graphical presentation	PPT, Diagrams, Multiple choice questions, Group discussion	Interpret the concept of statistical tools and techniques	<u>Knowledge Based</u> - -What is statistics? -Compare primary data and secondary data.	Knowledg e--60 Understan ding-30 Higher Order-10
	Collection of data; Official Statistics. Simple Random Sample, Stratified random sample .Analysis of Univariate Date :	Different sources, Probable errors, Classification of data	Match the following, Diagrams, Tables, Charts, Quiz		<u>Understanding Based</u> -Identify the use and importance of statistics. -Describe the stages of investigation.	
Oct.	Construction of a frequency distribution, Concept of central tendency.	Average value, Arrangement of series, Partition values computation	Practical questions, Multiple choice question		<u>Higher Order Thinking Skills Based</u> - -Calculate Mean, mode and median from the data. - Evaluate the mean deviation from the data.	
	<b>UNIT II</b> Dispersion – Meaning, importance, methods of measurement of dispersion and its coefficient.	Mean Deviation, Standard Deviation	PPT, Practical Questions, Group discussion	Assess dispersion and methods of measureme nt of dispersion and		
Nov.	Skewness– meaning, methods of measuring skewness and difference between dispersion and skewness.	Measure of frequency distribution	PPT, Practical Questions, MCQ			
	<b>UNIT III</b> Correlation- meaning , types and different methods of correlation.	Correlate different series	Practical questions, Group discussion	Develop an understanding of linear regression and correlation.		
	Linear regression	Average relationship between two or more variable	Practical questions, Multiple choice Questions			

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# SOPHIA GIRL'S COLLEGE, AJMER (AUTONOMOUS)

## B.Com Hons I (SEMESTER I)

### BUSINESS MATHEMATICS (PAPER II) (BCOMH-102)

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

Credit: 04

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

### COURSE PLAN

SEM I Month	UNIT/TOPIC	Concepts/facts	Teaching Pedagogy	Learning Outcomes	Questions	MarksWeig
Sept.	<b>UNIT I</b> <b>Permutations and Combinations:</b> Definition, Factorial Notation, Theorems on Permutation, Permutations with repetitions, Restricted Permutations; Theorems on Combination, Basic identities, Restricted Combinations.  <b>Compound Interest and Annuities:</b> Different types of interest rates, Net present value, Types of annuities, like ordinary, due, deferred, continuous, perpetual, and their future and present values using different types of rates of interest. Valuation of simple loans and debentures, Problems relating to Sinking Funds.	Computation of Permutation & combination and different theorem          Computation of Simple Interest, Compound Interest and Annuity Value	Practical problems and Quiz, Assignments          Practical Questions, Quiz	Interpret the concept of Mathematical tools and techniques	<u>Knowledge Based</u> - -What is Annuity? -What is circular permutations  <u>Understanding Based</u> -Find the General term in Arithmetic progression. -What is the meaning of Net present value.  <u>Higher Order Thinking Skills Based</u> - -Calculate sum in Geometric progression. - Calculate addition matrix from the data.	Knowledge--60 Understanding-30 Higher Order-10

*Jyoti Jagwani*





Oct.

## UNIT II

**Arithmetic Progression:** Concept of Sequence and Series; Meaning and Properties of Arithmetic Progression; Finding General Term; Sum and Means; Miscellaneous Problems of Arithmetic Progression.

Arithmetic Progression Basics

Practical Problems, Multiple choice Questions

**Geometric Progression:** Meaning and Properties of Geometric Progression; Finding General Term; Sum of Finite & Infinite Series; Means; Miscellaneous Problem of Geometric Progression.

Geometric Progression Basics

Practical Problems, Quiz

Assess Arithmetic Progression and Geometric Progression

Nov.

**Harmonic Mean:** Concept, Properties, Finding Sum and Means of series.

Harmonic progression basics

Practical Problems, Multiple choice Questions,

## UNIT III

**Binomial Theorem:** Statement of the theorem for positive integral index, General term, Middle term, Simple properties of binomial coefficients.

Binomial theorem

Practical Problems, Multiple choice Questions

Develop an understanding of Binomial theorem and Matrices & Determinants

Dec.

**Matrices and Determinants:** Algebra of matrices. Inverse of a matrix, Matrix Operation – Business Application. Solution of system of linear equations (having unique solution and involving not more than three variables) using matrix inversion Method and Cremer's Rule.

Matrices Operations, Determinants, Linear equations

Practical Problems, Quiz

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**SOPHIA GIRL'S COLLEGE, AJMER (AUTONOMOUS)**

**B.COM Hons (ABST) (SEMESTER III)**

**AUDITING AND ASSURANCE (PAPER III) (COMH-303)**

**MAX MARKS:100 (70 EXT;30 INT)**

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

**Credit: 4**

**COURSE PLAN**

SEM/ Month	UNIT/TOPIC	Concepts/facts	Teaching Pedagogy	Learning Outcomes	Questions	Marks Weightage(%)
Sept -	<b>UNIT I</b> Meaning and objects of auditing, nature of Auditing, Basic principles of Auditing	Basic concept of Auditing,	PPT, Diagram, Multiple choice questions	Understand the knowledge of auditing principles, process and control of audit.	<u>Knowledge Based</u> - What is Audit? -Explain the different types of audit.	Knowledge-- 50 Understanding--35 Higher Order--15
	Conduct and control of an audit, Sampling in Auditing, Audit Report	Audit standards and procedure	PPT, Group discussion			
Oct.	<b>UNIT II</b> Audit of Financial statement: Audit of payments, receipts, sales, purchase, personal ledger, fixed assets, investments.	Different Internal check systems	PPT, Quiz, Assignments	Develop the skills of preparing audit report.	<u>Understanding Based</u> -Identify the different steps of verification of assets -Compare provisions and reserves.	
	other assets and miscellaneous expenditure, capital and reserves, liabilities and other issues Profits,	Verification of different assets	PPT, Multiple choice questions			
Nov.	<b>UNIT III</b> Audit of Companies: Appointment of Auditors, Rights, duties and Liabilities of company auditor.	Different sec regarding Companies duties	PPT, Group discussion, Multiple choice questions	Develop an understanding of audit of companies, NGO government audit and forensic audit	<u>Higher Order Thinking Skills Based</u> - -Explain the different liabilities of an auditor. - Discuss forensic audit.	
Dec.	Special Audits: Club, Trust, educational Institution, Cinema Hall, hotel, NGO. Audit of Incomplete records, Introduction to Government Audit. Forensic audit	Different audits and forensic audit	PPT, Quiz, Assignment			

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**SOPHIA GIRL'S COLLEGE, AJMER (AUTONOMOUS)**  
**B.COM III (SEMESTER V)**

**INVESTMENT MANAGEMENT (PAPER II) (COM-502) (A)**

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

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

Credit: 04

**COURSE PLAN**

SEM V Month	UNIT/TOPIC	Concepts /facts	Teaching Pedagogy	Lear ning Out	Questions	Marks Weightage (%)
Sept	<b>UNIT I</b> Nature and Scope of Investment Management What is Investment? Investment and Speculation, Investment and Gambling, Why Investment are important? Factors favorable for investment. Investment attributes for evaluating Investment – Risk and Return, Marketability, Convenience, Tax Shelter. Investment avenues – Non marketable Financial Assets – Money Market Instruments – Bond/Debentures – Equity Shares – Schemes of LIC – Mutual Funds– Financial Derivatives – Real Assets – Real Estate – Art – antiques and others.	Basic concept of investment decision and its different avenues.	PPT, Multiple choice questions, Group discussion	Develop the skill to compute risk & return of securities	<u>Knowledge Based</u> - What is financial investment? -Explain the various avenues.	Knowledge--40 Understanding-40 Higher Order-20
	<b>New Issue Market:</b> Concept, Participants, Collection Centers, Placement of the Issue, pricing of the Issue, allotment of shares, Investor protection in the Primary market.	IPO, FPO, Book building Process, and Investor protection.	PPT, MCQ, Group Discussion		<u>Understanding Based</u> -Identify the different steps required for the allotment of shares through book building process. -Describe the information required for fundamental analysis.	
Oct.	<b>The Secondary Market:</b> history of stock exchanges in India, functions, regulatory framework. Types of orders, online Trading, Margins, Stock Market Indices: Utility, Computation of Stock Index, Difference between the Indices.	Focus on Stock exchange, market capitalization, BOLT	PPT, Quiz, Group, Assignments		<u>Higher Order Thinking Skills Based</u>	





**Risk and Return:** Concept, Investors Attitude towards Risk and Return, Types of Risk, Measurement of Risk, Concept of Return, measurement of return, Impact of Taxes and Inflation, Computation of beta.

Standard deviation, Average of portfolio

Practical Questions, Multiple choice questions, Group discussion

-Calculate risk and return from the data.  
-Evaluate the beta of portfolio.

*Nov.*

## UNIT II

**Fundamental Analysis of Security:** Economic Analysis – significance and Interpretation of the Economic Indicators, Industry Analysis – Industry Growth Cycle, Company analysis– Marketing – Accounting policies – Profitability – Dividend Policy – Capital Structure –Financial Analysis – Operating Efficiency – Management.

Trend of market, Financial Statement analysis, Focus on different measurements of company

PPT, Multiple choice Questions, Practical Questions

Analyse the stock market operation & security markets.

### Technical Analysis.

Basic Concept of technical features of company

PPT, Practical Questions, Quiz

**Mutual Fund** – Meaning, Fund Unit Vs. Shares, Classification of Funds, Importance of Mutual Funds, Risks, Investors Rights, Selection of Fund, Concept of NAV and computation of NAV.

Open ended and close ended schemes, Risk and return

PPT, Practical Questions

**Investor Protection** – Role of SEBI and stock exchanges in investor protection; Investor grievances and their redressal system, insider trading, investors' awareness and activism.

Focus on Investor protection, awareness

PPT, Practical questions, Group discussion





<b>UNIT III</b> <b>The Securities and Exchange Board of India:</b> Objectives, Functions, organizations, Role in Primary market, secondary market and SEBI	Regulatory body, Rules and regulations for stock market	PPT, Quiz, Assignment	Understand the role of SEBI in stock market and fundamental analysis
<i>Dr.</i> <b>Listing of securities:</b> Concept, Merits of Listing, Demerits, Eligibility for listing, listing of Right Shares, Recent Developments	Listing requirement	PPT, Multiple choice question	
<b>Fixed Income Securities Analysis and valuation:</b> Bond features, types of bonds, estimating bond yields. Bond Valuation types of bond risks, default risk and credit rating.	Return Risk features, Knowledge of credit rating agencies	PPT, Quiz, Group discussion	
<b>Valuation of Equity Stock:</b> Introduction, features, Valuation through accounting concept, Dividend Concept, Earnings concept and Capital Asset pricing Model (CAPM Model)	Value per share, EPS	Practical Questions, Multiple choice question,	<i>Dr.</i>

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# SOPHIA GIRLS' COLLEGE, AJMER (AUTONOMOUS)

M.COM (ABST) (PREVIOUS)

SEMESTER I (M.COM PREV)

COST MANAGEMENT (COMM-104)

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

## COURSE PLAN

MAXMARKS: 100 (70 EXT;30 INT)

Credit: 06

SEM/ Month	UNIT/TOPIC	Concepts/facts	Teaching Pedagogy	Learning Outcomes	Questions	Marks Weightage(%)
Sept.	UNIT I - Cost Concepts and Classifications, Activity Based Product Costing	Cost determination, Cost control Cost reduction	PPT, Diagram, Multiple choice questions	Understand the basic concepts of cost, costing, cost accounting principle & costing approaches.	<u>Knowledge Based</u> - What is cost? -Explain the different types of cost.	Knowledge-- 25
	Variable and Absorption Costing – Concept, Comparison, Applications of Variable Costing.	Cost of production, Best method for stock valuation	PPT, Practical questions, Group discussion		<u>Understanding Based</u> -Identify the objectives of costing -Compute the cost per unit by process costing	Understanding -45 Higher Order- 30
Oct	Uniform costing, Concept, Scope of Uniform costing, Need for Uniform Costing, Inter firm comparison, Need for Inter Firm Comparison	Focus on Best Uniform method adopt by industries	Practical questions, Quiz			
Nov.	UNIT II - Process Costing; Work in Progress, Inter process Profits,	Cost of product at each process, manufacturing cost	Practical questions, Multiple choice questions	Acquire the necessary skills to compute process costing and inter process costing.	<u>Higher Order Thinking Skills Based</u> - -Calculate total cost of production by using variable and absorption method -Evaluate the transfer price by using data.	
	By Products and Joint Products. Equivalent Production.	Evaluation the cost of Work in progress	Practical questions, Quiz, Assignment			
Dec	UNIT III - Cost records, Integral system Non integral system	Integrated and non integrated accounting system	PPT Practical questions	Develop the skills to maintain cost records through integral and non integral system.		
	Transfer Pricing	Selling price and tender price computation	Practical questions, Group Discussion			

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**SOPHIA GIRL'S COLLEGE, AJMER (AUTONOMOUS)**

**M.COM (ABST) (FINAL)**

**SEMESTER III (M.COM FINAL)**

**OPERATIONAL RESEARCH AND QUANTITATIVE TECHNIQUES (COMM-303)**

**MAXMARKS: 100(70EXT;30INT)**

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

**Credit: 06**

**COURSE PLAN**

<b>SEM III</b>	<b>UNIT/TOPIC</b>	<b>Concepts/facts</b>	<b>Teaching Pedagogy</b>	<b>Learning Outcomes</b>	<b>Questions</b>	<b>Marks Weightage(%)</b>
Sept.	<b>UNIT I</b> <b>Operations Research:</b> Introduction, Definition, scope of Operations Research, characteristics, Process of Operations Research. Quantitative approach to decision making, models & modelling in Operations Research. Limitation of operation.	Proper allocation of resources, time ,cost and understand the concept of operation research	PPT, Diagram, Multiple choice questions	Understand the basic concept of operational research.	<u>Knowledge Based</u> - -What is operational research? -Write the equation of linear programming.	Knowledge-- 20 Understanding -40 Higher Order-40
Oct	<b>Linear programming:</b> Structure of linear program model, Assumption, Advantages, Limitations, General mathematical model, Guidelines for formulation of linear programming model Graphic	Formulation of equation and linear programming model	PPT, diagram, Practical questions and equations, Quiz		<u>Understanding Based</u> -Solve the transportation problem -Solve the assignment problem.	
	Simplex Methods, Concept of Dual	Identification of different methods for linear programming	Practical questions, Multiple choice	Develop the skill to compute	<u>Higher Order Thinking Skills Based</u> -	





	<b>UNIT II</b> Transportation problem, General structure of transportation problem, methods of finding initial basic feasible solution (NWCM, LCM & VAM), test for optimality (MODI Method), degeneracy (theory only)	Identification of best solution for maximization of profit and minimization of cost	Practical questions	transportation and assignment.	-Evaluate the critical path method - Estimate the value of game.
Nov	Assignment problems, Introduction, General structure, problems on minimization & maximization.	General methods of assignment.	Practical questions, Multiple choice questions	Analyse the game theory. Interpret concept of network analysis.	
	<b>UNIT III</b> Network Analysis: CPM and PERT, Crashing.	Preparing of network diagrams, minimum project cost and time	PPT, practical, questions, diagram, flow charts		
Dec.	<b>Theory of games-</b> formulation of game models, Two person Zero sum games & their solution, $2 \times N$ and $M \times 2$ games, $M \times N$ game, pure with saddle point, Mixed strategies (Graphical and algebraic methods), Limitations of game theory. Queuing Theory (only single server and single channel).	Formulation of game models with different methods. understand the concept of queuing theory	Practical questions, Multiple choice questions		

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# **COURSE PLAN (2021-22)**

## **U.G Programs**

**&**

## **P. G. Programs**

**SEM II, IV, VI**



# SOPHIA GIRL'S COLLEGE, AJMER (AUTONOMOUS)

## B.COM I (SEMESTER II)

### BUSINESS STATISTICS-II (PAPER II) (COM-202)

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

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

Credit: 04

### COURSE PLAN

SEM II Month	UNIT/TOPIC	Concepts/facts	Teaching Pedagogy	Learning Outcomes	Questions	Marks Weightage (%)
Feb	Unit I Index number: meaning, types and uses; methods of constructing price and quantity indices (simple and weighted);	Computation of Index number,	PPT, Diagrams, Practical Questions	Interpret the concept of index number and business forecasting.	<u>Knowledge Based</u> -What is Index Numbers? -Identify the different methods of Computation of Index number.	Knowledge- <del>50</del> Understanding-30 Higher Order-10
	Test of adequacy; chain-base index number; base shifting,	Concept of Chain base fixed base, base conversion	PPT, Diagrams, Formulas and practical question		<u>Understanding Based</u> -Examine the procedure of Business Forecasting -Explain Interpolation and Extrapolation.	
March	Splicing and deflating; problems in constructing index numbers; consumer price index. Business Forecasting.	Computation of Real wages and salary, Basic Business forecast methods	PPT, Group Activity, Multiple choice question	Develop an understanding of time series and basic mathematics of finance.	<u>Higher Order Thinking Skills Based</u> -Explain the Time series methods.  -Discuss the Probability and its various aspects.	
April	Unit II - Analysis of time series : cause of variations in time series data; components of a time series; decomposition – additive and multiplicative models; determination of trend – moving averages method and method of least squares (including Linear, second degree, parabolic); computation of seasonal	Time series data, methods for future data estimation, trend values	Charts, Diagrams, Match the followings			





	indices by simple averages, seasonal verification through moving average method, ratio-to-moving average and link relative methods.					
	Moments and Kurtosis.  Simple and compound interest Rates of interest – nominal, effective and continuous – their interrelationships; Compounding and discounting of a sum using different types of rates	Simple and Compound Interest, Effective rate, discounting values	Multiple choice questions Practical Questions	Integrate knowledge of probability and interpolation and extrapolation methods		
May	<b>Elementary theory of probability:</b> probability as a concept; the three approaches to defining probability; addition and multiplication laws of probability. Interpolation, Extrapolation. Lagrange's, Newton Advancing difference Method, Binomial Method only.	Probability, Interpolation methods and Extrapolation methods for future values estimation	Practical Questions			

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**SOPHIA GIRL'S COLLEGE, AJMER (AUTONOMOUS)**

**B.Com Hons I (SEMESTER II)**

**FINANCIAL STATEMENT ANALYSIS (PAPER IV) (BCOMH-204)**

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

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 (%)
Feb	<b>UNIT I Meaning of Financial Statement; Elements of Financial Statements</b> – Assets, Liabilities, Equity, Incomes and Expenses and their features; Constituents of Financial Statements – Income Statement and Balance Sheet and their features; Information incorporated in Financial Statements and their Qualitative requirements; Limitations of Financial Statements.	knowledge about income statement and balance sheet, qualitative requirements	PPT and Multiple choice questions	Develop the understanding of financial analysis techniques in order to determine profitability & liquidity	<u>Knowledge Based</u> - -What is financial statement? -Compare income statement and balance sheet.  <u>Understanding Based</u> -Identify the content of annual report. -Describe the uses and limitation of ratio analysis.	Knowledge--60 Understanding-30 Higher Order-10
March	<b>Statutory Requirements for preparation of Financial Statements:</b> Relevant provisions of Companies Act,2013 for the preparation of Profit and loss Account and Balance Sheet; Corporate Financial Reporting - meaning, need and objectives, Report of the Board of Directors, Contents of Annual report, Mandatory and Voluntary Disclosures through Annual Report.	Rules and regulation of companies act, concept about report	PPT, Group discussion, Quiz		<u>Higher Order Thinking Skills Based</u> - -Prepare fund flow statement from the following data. -Prepare the Cash flow statement from the following statement.	



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	<b>UNIT II Techniques of Financial Statement Analysis:</b> Meaning and objectives of Financial Statement Analysis; Techniques of Financial Statement analysis – Comparative Statement, Common-size Statement and Trend Analysis.	Preparation of financial statement, Trend analysis	PPT, Multiple choice questions		
<i>April</i>	Meaning of Accounting Ratio, Classification of Accounting Ratios; objectives of Ratio Analysis; Advantages and Limitations of Ratio Analysis; Precaution to be taken before using Ratios; Computation of various Ratios – Activity Ratios, Liquidity Ratios, Solvency and Leverage Ratios and Profitability <b>UNIT III Statements of Changes in Financial Position (SCFP):</b> Evolution of SCFP; Funds Flow Statement – Meaning of Fund, Flow of Fund, Importance and Limitations of Fund Flow Statement, Preparation of Fund Flow Statement and Statement of Changes in Working Capital.	Computation of different ratios  Analysis of companies financial position and flow of funds	Practical Problems, Multiple choice Questions  Practical Problems, Quiz	Review the Statutory Requirements for preparation of Financial Statements	
<i>May</i>	Meaning of Cash Flow Statement, Distinction between Fund Flow Statement and Cash Flow Statement; Accounting Standard 3 and its salient features, Preparation of Cash Flow Statement as per AS-3.	Analysis of cash position of different companies	Practical Problems, multiple choice question <i>[Signature]</i>	Understand the knowledge of cash position of two different time period.	<i>[Signature]</i> Head Department of Commerce Sophia Girls' College (Autonomous), Ajmer





# SOPHIA GIRL'S COLLEGE, AJMER (AUTONOMOUS)

## B.Com Hons II (SEMESTER IV)

### SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT (PAPER IV) (BCOMH-403)

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


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

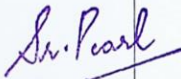
Credit: 04

#### COURSE PLAN

SEM I Month	UNIT/TOPIC	Concepts/facts	Teaching Pedagogy	Learning Outcomes	Questions	Marks Weightage (%)
Feb	<b>UNIT I Introduction to Investment:</b> Meaning of Investment, speculation and Gambling, types of investors, Investment Process, Investment objectives and characteristics of Investment. <b>Regulatory Mechanism:</b> SEBI –Introduction, objectives, Power, Functions, SEBI reforms in Indian Capital Market.	knowledge about investment and the process of investment, basic concept of regulatory body	PPT, Multiple choice questions and Quiz, Group Discussion	Understand the basic aspect of investment and its characteristics.	<u>Knowledge Based</u> - -What is an Investment? -Identify the different functions of SEBI.	Knowledge--50 Understanding-35 Higher Order-15
March	<b>Security Analysis:</b> Introduction, <b>Fundamental Analysis:</b> Economic analysis-Factors and technique used, Industry Analysis- Factors and technique used and company Analysis- Factors and technique used.	Basic factor analysis before taking investment decision	PPT, Group discussion, Practical Questions		<u>Understanding Based</u> -Identify the different factors of industry analysis. -Describe the techniques of company analysis.	
	<b>UNIT II</b> <b>Technical Analysis</b> -Assumption, Dow Theory, Support and resistance level, Moving average, Rate of Change, Relative Strength Index, Charts- Head and Shoulders, V formation, Tops and Bottoms, Indicators-Volume of Trade, short sales.	Basic knowledge about technical features	PPT, Multiple choice questions, Assignment		<u>Higher Order Thinking Skills Based</u> - -Find out the Anticipated return and holding period return from the following data. - From the following data find out the portfolio risk by using Markowitz model.	



April	<b>Equity valuation:</b> Anticipated return, present value of the return, multiple Year holding period, Constant growth model, Two stage Growth model, valuation through P/E ratio.	Analysing the price of different shares by using different methods	Practical Problems, Multiple choice Questions	Develop the skill to compute risk & return of securities.		
	<b>Efficient Market Theory-</b> Assumptions, Random walk theory, Assumptions of Random walk theory, Random walk and Efficient Market Theory, Efficient Market Hypothesis, Weak form, Semi strong form and Strong form of EMH, Critique of EMH. <b>UNIT III</b> <b>Concept of Portfolio:</b> Introduction, Phases of portfolio Management, Objectives, Concept of risk and return, sources, types and measurement, Concept of Diversification.	Analysis of Efficient market hypothesis and construction of portfolio	Practical Problems, Quiz, PPT	Analyse the stock market operation & security markets.		
May	<b>Portfolio theory:</b> Traditional Approach, CAPM-Assumptions, CML, SML, CAPM Analysis, CAPM Model, Market Model, Uses and Limitations, problems on CAPM Model. APT, Markowitz Model, Single Index model- Concept, Corner portfolio, Sharpe's optimal portfolio, Construction of the optimal portfolio( excluding short sales). <b>Portfolio Evaluation:</b> Criteria, Sharpe's measures, Treynor's Measures, Jensen Measures	Analysis of CAPM model and Portfolio evaluation for taking investment decision	Practical Problems, multiple choice question, Daigram  	Understand the portfolio theory and its evaluation.		

  
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**SOPHIA GIRL'S COLLEGE, AJMER (AUTONOMOUS)**

**B.COM III (SEMESTER VI)**

**INDIRECT TAX (PAPER II) (COM-602)**

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

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

Credit: 04

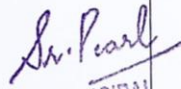
**COURSE PLAN**

SEM VI Month	UNIT/TOPIC	Concepts/facts	Teaching Pedagog	Learning Outcomes	Questions	Marks Weightage (%)
Feb	<b>UNIT I</b> <b>The Central Goods and Services Tax Act, 2017/The Rajasthan Goods and Services Tax Act, 2017:</b> Introduction and Definitions, Administration, Levy and Collection of Tax, Introduction,	Basic concept of GST, Council, Suvidha Provider, Eco system	PPT, Multiple choice questions, Diagrams, Group discussion	Understand the concept of Central GST and State GST	<u>Knowledge Based</u> - What is Goods and Service Tax? -Compare Value of supply of goods or services.	Knowledge--40 Understanding--40 Higher Order-20
	GST Eco—System, GST Suvidha Provider (GSP).Exemptions from Tax, Place of supply	Different Exemption and places for supply	PPT, Multiple choice questions, Diagrams		<u>Understanding Based</u>	
March	Time and value of Supply. GST Network, GST Council, Overview of GST Tariff and HSN code. GST Portal:	Valuation of Goods and valuation of taxable supply	PPT, Quiz, Practical Questions		-Identify the different steps for computation of tax payment	





April	UNIT II Determination of Taxable Supply and computation of Tax. Input Tax Credit- Concept, eligibility and conditions for taking input tax credit.	Computation of Tax, Computation of Input Tax Credit	Practical question, Multiple Choice Question	Analyze the computation procedure of tax and input tax credit analysis	-Describe the information required for GST council.  <u>Higher Order Thinking Skills Based</u> -Calculate Input Tax Credit. -Evaluate the Total Tax liability
	Registration- Registration Procedure, Amendments, cancellation and revocation of cancellation. Tax Invoices, Credit and Debit Notes. E-way Bill.	Registration Process, Different FORMs, E-way Bills	PPT, Multiple choice Questions		
May	UNIT III The Central Goods and Services Tax Act, 2017/The Rajasthan Goods and Services Tax Act, 2017: Payment of Tax, Interest and Penalty, Filing of Returns and Assessment.	Filing Different Returns, Assessment procedure.	Practical Question, PPT	Understand the procedure, amendments and cancellation of registration.	
	Transitional provision: Migration of existing tax Payer, Transitional Arrangement for Input Tax credit	Migration from existing tax system to new tax system	PPT, Quiz		
	Custom Act: Basic Concepts, Important Definitions, Levy and exemptions from duty, types of duty Classification of goods, valuation of goods, computation of Assessable Value and custom duty. Refund of duty.	Focus on basic concept of custom duty, computation of custom duty IGST	PPT, Multiple choice question, Practical Questions		

  
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**SOPHIA GIRL'S COLLEGE, AJMER (AUTONOMOUS)**

M.COM (ABST) (PREVIOUS)

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

**AUDITING AND ASSURANCE (COMM-204)**

MAX MARKS:100(70 EXT;30 INT)

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

Credit: 6

**COURSE PLAN**

SEM/ Month	UNIT/TOPIC	Concepts/facts	Teaching Pedagogy	Learning Outcomes	Questions	Marks Weightage(%)
April	<b>UNIT I</b> Meaning and objects of auditing, nature of Auditing, Basic principles of Auditing	Basic concept of Auditing,	PPT, Diagram, Multiple choice questions	Understand the knowledge of auditing principles, process and control of audit.	<u>Knowledge Based</u> - What is Audit? -Explain the different types of audit.	Knowledge-- 25 Understanding--45 Higher Order--30
	Conduct and control of an audit, Sampling in Auditing, Audit Report	Audit standards and procedure	PPT, Group discussion		<u>Understanding Based</u> -Identify the different steps of verification of assets -Compare provisions and reserves.	
May	<b>UNIT II</b> Audit of Financial statement: Audit of payments, receipts, sales, purchase, personal ledger, fixed assets, investments.	Different Internal check systems	PPT, Quiz	Develop the skills of preparing audit report.		
	other assets and miscellaneous expenditure, capital and reserves, liabilities and other issues Profits,	Verification of different assets	PPT, Multiple choice questions			
June	<b>UNIT III</b> Audit of Companies: Appointment of Auditors, Rights, duties and Liabilities of company auditor.	Different sec regarding Companies duties	PPT, Group Discussion	Develop an understanding of audit of companies, NGO	<u>Higher Order Thinking Skills Based</u> - -Explain the different liabilities of an auditor. - Discuss forensic audit.	Head
July	Special Audits: Club, Trust, educational Institution, Cinema Hall, hotel, NGO. Audit of Incomplete records, Introduction to Government Audit. Forensic audit	Different audits and forensic audit	PPT, Assignment, Multiple choice questions	government audit and forensic audit		

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**SOPHIA GIRL'S COLLEGE, AJMER (AUTONOMOUS)**  
**M.COM (FINAL) (SEMESTER IV)**

**INDIRECT TAX (PAPER II) (COMM-401)**

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 (%)
Feb	<b>UNIT I</b> <b>The Central Goods and Services Tax Act, 2017/The Rajasthan Goods and Services Tax Act, 2017:</b> Introduction and Definitions, Administration, Levy and Collection of Tax, Introduction,	Basic concept of GST, Council, Suvidha Provider, Eco system	PPT, Multiple choice questions, Diagrams, Group discussion	Understand the concept of Central GST and State GST	<u>Knowledge Based</u> - What is Goods and Service Tax? -Compare Value of supply of goods or services.	Knowledge-20 Understanding-40 Higher Order-40
	GST Eco—System, GST Suvidha Provider (GSP).Exemptions from Tax, Place of supply	Different Exemption, Different places for supply	PPT, Multiple choice questions, Diagrams		<u>Understanding Based</u> -Identify the different steps for computation of tax payment -Describe the information required for GST council.	
March	Time and value of Supply. GST Network, GST Council, Overview of GST Tariff and HSN code. GST Portal:  <b>UNIT II</b> Determination of Taxable Supply and computation of Tax. Input Tax Credit- Concept, eligibility and conditions for taking input tax credit.	Valuation of Goods and valuation of taxable supply Computation of Tax, Computation of Input Tax Credit	PPT, Quiz, Practical Questions  Practical question, Multiple Choice Question	Analyze the computation procedure of tax and input tax credit analysis	<u>Higher Order</u>	





	Registration- Registration Procedure, Amendments, cancellation and revocation of cancellation. Tax Invoices, Credit and Debit Notes. E-way Bill.	Registration Process, Different FORMs, E-way Bills	PPT, Multiple choice Questions		<u>Thinking Skills Based</u> -Calculate Input Tax Credit. -Evaluate the Total Tax liability	
April	Payment of Tax, Interest and Penalty, Filing of Returns and Assessment. Transitional provision: Migration of existing tax Payer, Transitional Arrangement for Input Tax credit	Filing Different Returns, Assessment procedure. Transitional provision:	Practical Question, PPT			
	UNIT III Introductions and Definitions, Levy and Collection of Tax, Nature of Supply, Place of Supply of Goods or Services or Both, Zero Rated Supply, Apportionment of Tax and settlement of Funds.	Basic concept of Integrated Goods and Service Tax	PPT, Quiz	Impart basic knowledge of custom duty		
May	Custom Act: Basic Concepts, Important Definitions, Levy and exemptions from duty, types of duty Classification of goods, valuation of goods, computation of Assessable Value and custom duty. Refund of	Focus on basic concept of custom duty, computation of custom duty IGST	PPT, Multiple choice question, Practical Questions			

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**SOPHIA GIRL'S COLLEGE, AJMER (AUTONOMOUS)**

**BBA III (ABST) (SEMESTER VI)**

**AUDITING (BBA-6021)**

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

**MAX MARKS:100 (70 EXT;30 INT)**

Credit: 4

**COURSE PLAN**

SEM/ Month	UNIT/TOPIC	Concepts/facts	Teaching Pedagogy	Learning Outcomes	Questions	Marks Weightage(%)
Feb	<b>UNIT I</b> Meaning and objects of auditing, nature of Auditing, Basic principles of Auditing Conduct and control of an audit, Sampling in Auditing, Audit Report	Basic concept of Auditing,  Audit standards and procedure	PPT, Diagram, Multiple choice questions  PPT, Group discussion	Understand the knowledge of auditing principles, process and control of audit.	<u>Knowledge Based</u> - What is Audit? -Explain the different types of audit.	Knowledge-- 40 Understanding-40 Higher Order- 20
March	<b>UNIT II</b> Audit of Financial statement: Audit of payments, receipts, sales, purchase, personal ledger, fixed assets, investments.	Different Internal check systems	PPT, Quiz, Assignments	Develop the skills of preparing audit report.	<u>Understanding Based</u> -Identify the different steps of verification of assets -Compare provisions and reserves.	
April	other assets and miscellaneous expenditure, capital and reserves, liabilities and other issues Profits, <b>UNIT III</b> Audit of Companies: Appointment of Auditors, Rights, duties and Liabilities of company auditor.	Verification of different assets  Different sec regarding Companies duties	PPT, Multiple choice questions  PPT, Group discussion, Multiple choice questions		<u>Higher Order Thinking Skills Based</u> -Explain the different liabilities of an auditor. - Discuss forensic audit.	
May	Special Audits: Club, Trust, educational Institution, Cinema Hall, hotel, NGO. Audit of Incomplete records, Introduction to Government Audit. Forensic audit	Different audits and forensic audit	PPT, Quiz, Assignment	Develop an understanding of audit of companies, NGO government audit and forensic audit		

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SOPHIA GIRL'S COLLEGE, AJMER (AUTONOMOUS)

B.COM Hons III (SEMESTER VI)

INDIRECT TAX (PAPER II) (COMH-602)

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 (%)
Feb	<b>UNIT I</b> <b>The Central Goods and Services Tax Act, 2017/The Rajasthan Goods and Services Tax Act, 2017:</b> Introduction and Definitions, Administration, Levy and Collection of Tax, Introduction,	Basic concept of GST, Council, Suvidha Provider, Eco system	PPT, Multiple choice questions, Diagrams, Group discussion	Understand the concept of Central GST and State GST	<u>Knowledge Based</u> - What is Goods and Service Tax? -Compare Value of supply of goods or services.	Knowledge--40 Understanding-40 Higher Order-20
March	GST Eco—System, GST Suvidha Provider (GSP).Exemptions from Tax, Place of supply	Different Exemption and places for supply	PPT, Multiple choice questions, Diagrams		<u>Understanding Based</u>	
	Time and value of Supply. GST Network, GST Council, Overview of GST Tariff and HSN code. GST Portal:	Valuation of Goods and valuation of taxable supply	PPT, Quiz, Practical Questions		-Identify the different steps for computation of tax payment	



April	<b>UNIT II</b> Determination of Taxable Supply and computation of Tax. Input Tax Credit- Concept, eligibility and conditions for taking input tax credit.	Computation of Tax, Computation of Input Tax Credit	Practical question, Multiple Choice Question	Analyze the computation procedure of tax and input tax credit analysis	-Describe the information required for GST council.  <u>Higher Order Thinking Skills Based</u>
	Registration- Registration Procedure, Amendments, cancellation and revocation of cancellation. Tax Invoices, Credit and Debit Notes. E-way Bill.	Registration Process, Different FORMs, E-way Bills	PPT, Multiple choice Questions		-Calculate Input Tax Credit. -Evaluate the Total Tax liability
May	<b>UNIT III</b> The Central Goods and Services Tax Act, 2017/The Rajasthan Goods and Services Tax Act, 2017: Payment of Tax, Interest and Penalty, Filing of Returns and Assessment.	Filing Different Returns, Assessment procedure.	Practical Question, PPT	Understand the procedure, amendments and cancellation of registration.	
	Transitional provision: Migration of existing tax Payer, Transitional Arrangement for Input Tax credit	Migration from existing tax system to new tax system	PPT, Quiz		
	<b>Custom Act:</b> Basic Concepts, Important Definitions, Levy and exemptions from duty, types of duty Classification of goods, valuation of goods, computation of Assessable Value and custom duty. Refund of duty.	Focus on basic concept of custom duty, computation of custom duty IGST	PPT, Multiple choice question, Practical Questions		

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