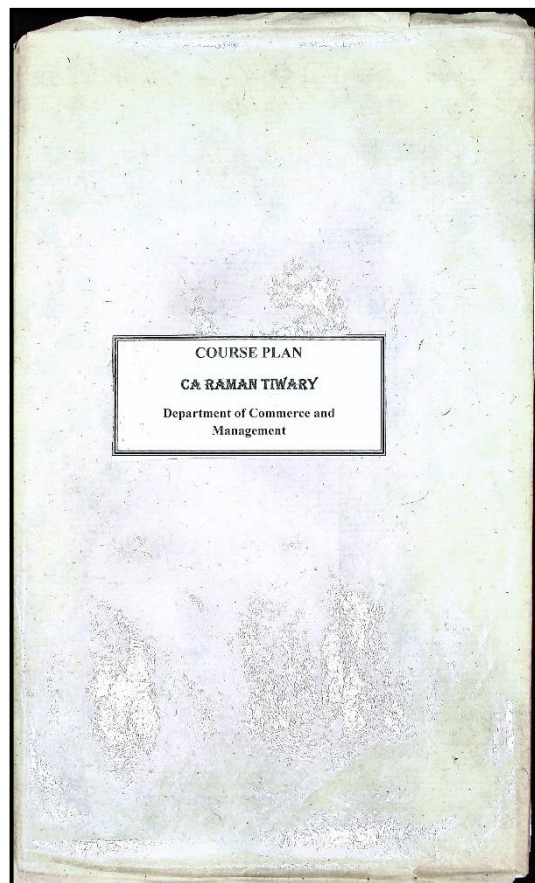




SOPHIA GIRLS' COLLEGE(AUTONOMOUS), AJMER



COURSE_PLAN_2021-22_CA_RAMAN_TIWARI



COURSE PLAN

(2021-22)

U.G Programs

&

P. G. Programs

SEM I, III, V

CA Raman Tiwari
(HOD Commerce and Management)



SOPHIA GIRL'S COLLEGE, AJMER (AUTONOMOUS)

B.Com I (SEMESTER I)

ACCOUNTS & FINANCE -I (COM-101)

(Cost Accounting)

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

Min. Marks:40(Ext28; Int:12)

Credit: 04

COURSE PLAN

SEM I Month	UNIT/TOPIC	Concepts/facts	Teaching Pedagogy	Learning Outcomes	Questions	Marks Weightage (%)
Sept-Oct	UNIT I Cost Concept, cost , costing . cost Accounting and Cost Accountancy Importance of costing, Classification of Cost	Cost Accounting Standards	PPT, Chart	Identify the concepts of origin of Cost Accounting , its techniques and Methods	<u>Knowledge Based</u> -What is Cost? -Illustrate the different Types of Cost?	Knowledge--60 Understanding-30 Higher Order-10
	Techniques and Methods of Costing, Material Control, Stock Levels, Material losses and its control, Stores Ledger	Cost Sheet Formation	Preparation of Manufacturing Account		<u>Understanding Based</u> -Compare the Cost, Costing and Cost Accounting -Classify the different types of Cost?	
		Issue Mechanism of Material	Formats and Standard documents of Material		<u>Higher Order Thinking Skills Based</u> -Justify the Need of Cost Accounting -Critically Evaluate the concepts of	
	UNIT II Accounting OF LABOUR, methods of labour turnover, wage system and its controlling techniques	Wage concept, components of wage, attendace mechanism, control over idle time and overtime	PPT and calculation	Illustrate the Methods of labour turnover , wage system and control		
	Allocation and Apportionment of overhead- meaning, methods and its accounting	Types of overhead, collection and apportionment of overhead	PPT and calculation			



	Absorption of Overheads- meaning and methods	Concept of absorption on department and tehn on product, different methods of absorption.	PPT and calculation	over idel time and overtime	Material wastage and its Accounting Treatment	
	UNIT III Unit Costing: Meaning, Importance, and preparation of cost sheet	Concept of prime cost, work cost, cost of production and cost of goods sols and sales , finding out tender price	PPT and calculation	Compute and analyze the cost of different industries		
	Operating costing: meaning and Types of operation, transport costing	Objectives of transport costing, absolute and commercial tonne km. Passenger km	PPT and calculation			
	Hotel costing, Hospital costing, Cinema Costing, Power House Costing.	Hotel room days . concept of utility ratio.	PPT and calculation			

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M.Com-ACCOUNTS & FINANCE (SEMESTER III)

DIRECT TAXES LAW & PRACTICES (COMM 301)

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

Min. Marks:40(Ext28; Int:12)

Credit: 04

COURSE PLAN

SEM/ Month	UNIT/TOPIC	Concepts/facts	Teaching Pedagogy	Learning Outcomes	Questions	Marks Weightage (%)
SEM III	Assessment of Companies and Minimum Alternative tax	Concept of Companies and Computation of Taxable income for corporates, various deductions available to corporates and provision of MAT	PPT and Demonstration of income Tax Act and Rules	Comprehend the basic principles of the laws governing direct taxes. Know about provisions of direct tax of companies	<u>Knowledge Based</u> -What is MAT? -Illustrate the different Types of Companies <u>Understanding Based</u> -Compute Deductions ? <u>Higher Order Thinking Skills Based</u> -Determine the Total income of Corporates and NRI -Critically Evaluate the concepts of Assessment	Knowledge--20 Understanding-40 Higher Order-40
	Assessment of Non-Residents, Assessment of Co-operative Societies, Representative Assesse.	Understanding of Assessment of NRI and Co-operative societies and various deduction	PPT, Examples and quiz.			
	Return of Income and Procedure of Assessment, Advance Payment of Tax, TDS	Determination of Total Income and Tax liability of Individual and HUF Computation of Book Profit and Total income of firm and remuneration to partners.	PPT and computations	Be familiar about nature and scope of income.		
	Interest on Taxes and	Concept of Interest				



	refunds, Appeal and Revision, Tax Authorities.	under various sections of Income tax Act and Need for Appeals and revision.			procedure, Appeal and Revision.	
	Basics concept of International Taxation, Double Taxation Relief,	Understanding International taxation, DTAA, and Relief u/s 90 and 91, Importance of DTAA for Economic growth.	PPT and computations. Showed DTAA and calculation of Relief Real life case of capital gain like Vodafone and Hutch.			
	Transfer pricing –Special Provisions relating to Avoidance of Tax (Chapter X, Sec 92 to 92F, 93 and 94A), Advance Rulings.	Concept of Transfer pricing, Arm length price and various methods for transfer pricing	PPT and Real case of transfer pricing			

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B.Com II (SEMESTER III)
Accounts and Finance -I (PAPER I) (Com-301)

(Corporate Accounting)

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

Min. Marks:40(Ext28; Int:12)

Credit: 04

COURSE PLAN

SEM III Month	UNIT/TOPIC	Concepts/facts	Teaching Pedagogy	Learning Outcomes	Questions	Marks Weightage (%)
Sept	Issue of shares, Forfeiture of shares, redemption of Preference shares	Concept of IPO and book Building concept, methods of redemption of share and their impact on shareholders fund	Prospectus , MOA and AOA, Journal Entries	Identify the concept of IPO, FPO and Book building Process in the light of companies Act 2013.	<u>Knowledge Based</u> -What is IPO and FPO? -Illustrate the different Types of Shares?	Knowledge--50 Understanding-35 Higher Order-15
	Purchase of Business, underwriting of shares	Concept of purchase consideration, understanding the concept of pre and post acquisition profit	PPT and Computations	Computation of purchase Consideration	<u>Understanding Based</u> -Compare pre and post acquisition of business profits -Classify the capital reduction?	
	Internal reconstruction	Concept of Capital reorganization scheme. Scheme of capital reduction,	PPT and Computations			
	Amalgamation and Issue of debentures	Concept of merger, acquisition and takeovers, AS-14 conditions for merger, computation of purchase consideration by different methods,	PPT and Computations	Compare Amalgamation and internal reconstruction and Evaluate PC	<u>Higher Order Thinking Skills Based</u> -Justify the Need of Merger of two companies.	



		inter company transactions				
	Redemption methods of debentures	Concept of redemption, Ex-interest and Cum interest price, open market operation, concept of sinking fund and its uses.	PPT and Computations		-Critically Evaluate the concepts of redemption of debentures.	

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BBA II (SEMESTER III)

COST ACCOUNTING - (BBA-304)

(Cost Accounting)

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

Min. Marks:40(Ext28; Int:12)

Credit: 04

COURSE PLAN

SEM I Month	UNIT/TOPIC	Concepts/facts	Teaching Pedagogy	Learning Outcomes	Questions	Marks Weightage (%)
Sept-Oct.	UNIT I Cost Concept, cost , costing . cost Accounting and Cost Accountancy Importance of costing, Classification of Cost	Cost Accounting Standards	PPT, Chart	Identify the concepts of origin of Cost Accounting , its techniques and Methods	<u>Knowledge Based</u> -What is Cost? -Illustrate the different Types of Cost?	Knowledge--50 Understanding-35 Higher Order-15
	Techniques and Methods of Costing, Material Control, Stock Levels, Material losses and its control, Stores Ledger	Cost Sheet Formation	Preparation of Manufacturing Account		<u>Understanding Based</u> -Compare the Cost, Costing and Cost Accounting -Classify the different types of Cost?	
		Issue Mechanism of Material	Formats and Standard documents of Material			
Nov.	UNIT II Accounting OF LABOUR, methods of labour turnover, wage system and its controlling techniques	Wage concept, components of wage, attendace mechanism, control over idle time and overtime	PPT and calculation	Illustrate the Methods of labour turnover , wage system and control over idel time and overtime	<u>Higher Order Thinking Skills Based</u> -Justify the Need of Cost Accounting	
	Allocation and Apportionment of overhead- meaning, methods and its accounting	Types of overhead, collection and apportionment of overhead	PPT and calculation		-Critically Evaluate the concepts of Material wastage and its Accounting Treatment	
	Absorption of Overheads- meaning and methods	Concept of absorption on department and tehn on product, different	PPT and calculation			



		methods of absorption.				
Dec.	UNIT III Unit Costing: Meaning, Importance, and preparation of cost sheet.	Concept of prime cost, work cost, cost of production and cost of goods sold and sales, finding out tender price	PPT and calculation	Compute and analyze the cost of different industries.		
	Operating Costing	Objectives of transport costing, absolute and commercial tonne km. Passenger km	PPT and calculation	Compute Cost of each Process and for finished goods.		
	Process and Contract costing	Concept of Process costing, Normal and Abnormal loss and Gain, computation of Normal cost per unit. Concept of Different types of contract and their revenue recognition.	PPT and calculation	Computation of notional profit and treatment of WIP.		

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BBA II (SEMESTER III)

ACCOUNTING SOFTWARE LAB - (BBA-306)

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

Min. Marks:40(Ext28; Int:12)

Credit: 04

COURSE PLAN

SEM I Month	UNIT/TOPIC	Concepts/facts	Teaching Pedagogy	Learning Outcomes	Questions	Marks Weightage (%)
Sept-Oct	UNIT I Need and importance of computerized Financial Accounting	Role of Computer in Accounting and its advantages.	PPT and Live Example showed company creation	Identify the concepts of origin of Accounting Software Like tally, busy and Marg	<u>Knowledge Based</u> -define Computerized financial Accounting? -Illustrate the different Types of accounting like accounts only or accounts with inventory.	Knowledge--50 Understanding-35 Higher Order-15
	Creation of company under tally, creation of groups and ledger, display of various reports	Handling of Tally Software in real environment of accounting.	PPT and Live Example showed ledger and group creation			
			PPT and Live Example			
Nov.	UNIT II Accounting of Inventory with accounts, godown management, Inventory vouchers, Unit of measurement, display of various inventory reports	Maintenance of Accounting Books with inventory vouchers, Concept of unit of Measurement, Stock Valuation	PPT and Live Example showed merger of financial books with inventory vouchers	Illustrate the Methods of Accounting with inventory.	<u>Understanding Based</u> -Compare the Accounting vouchers and inventory vouchers. -Classify the Groups and ledgers	
Dec.	UNIT III Payroll Management: Need and importance, creation of Employee group, Master group. Creation of Components of Salary, Leave record	Concept of Employee Group and Master, Components of Salary, salary voucher, Attendance Mechanism	PPT and Live Example showed creation of employee group, attendance			
				Compare different salary structure under different	<u>Higher Order Thinking Skills Based</u> -Justify the Need of Pay Roll Accounting	



			record, various types of leaves	department. Computation of Attendance and with their help processing of salary voucher, wage sheet, salary slip and other reports.	-Critically Evaluate the concepts payroll vouchers with the help of Tally.	
	Salary voucher and its processing.	Concept of salary slip, wage reports	PPT and Live Example			

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SOPHIA GIRL'S COLLEGE, AJMER (AUTONOMOUS)

B.COM Hons (ABST)

SEMESTER V

OPERATIONAL RESEARCH (COMH-504)

MAXMARKS: 100(70EXT;30INT)

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

Credit: 06

COURSE PLAN

SEM	UNIT/TOPIC	Concepts/facts	Teaching Pedagogy	Learning Outcomes	Questions	Marks Weightage(%)
Sept-Oct	UNIT I					
	Operations Research: Introduction, Definition, scope of Operations Research, characteristics, Process of Operations Research. Quantitative approach to decision making, models & modelling in Operations Research. Limitation of operation.	Understand the concept of operation research, Proper allocation of resources, time, cost and	PPT, Multiple choice questions	Understand the basic concept of operational research.	<u>Knowledge Based</u> - -What is Quantitative techniques? -Write the equation of linear programming.	Knowledge-- 40 Understanding -40 Higher Order-20
	Linear programming: 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, Group Discussion, Practical questions and Quiz		<u>Understanding Based</u> -Solve the transportation problem -Solve the assignment problem.	
	Simplex Methods, Concept of Dual	Different methods for linear programming	Practical questions, Multiple choice	Develop the skill to compute	<u>Higher Order Thinking Skills Based</u> -	



Nov.	UNIT II 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.
	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.	
Dec.	UNIT III Network Analysis: CPM and PERT, Crashing.	Preparing of network diagrams, minimum project cost and time	PPT, practical, questions, diagram, flow charts		
	Theory of games- 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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SOPHIA GIRL'S COLLEGE, AJMER (AUTONOMOUS)
B.Com Hons (SEMESTER V)-COMH-502

FINANCIAL REPORTING

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

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

Credit: 04

COURSE PLAN

SEM V Monthh	UNIT/TOPIC	Concepts/ facts	Teaching Pedagogy	Learning Outcomes	Questions	Marks Weightage
Sept-04	UNIT I Use of IFRS and Ind AS: Understand the application of IFRS in India through the use of Ind AS – the applicability of Ind AS – the mapping of Ind AS to IFRS .	knowledge about IND AS and IFRS and the process of Convergence from AS to IND AS and IFRS.	PPT, Multiple choice questions and Quiz, Group Discussion	Understand the basic aspect of and its characteristics.	<u>Knowledge Based</u> - -What is IASB? -Identify the different Advantages of IFRS. <u>Understanding Based</u> -Identify the different factors of IND AS -Describe the <u>Higher Order Thinking Skills Based</u> - -Find out the Scope and Disclosure if Accounting Standards - From the following data find out the Importance of IND AS	Knowledge-- 40 Understanding--20 Higher Order-20
	Differences between IFRS & Ind AS – the list of IFRS (Ind AS) – Process of transition to IFRS for the first time-Conceptual & Regulatory Framework.	Basic factor analysis of Convergence	PPT, Group discussion, Practical Questions			
Nov	UNIT II Application of IFRS (Ind AS) for transactions: Asset based standards such as PPE, Intangible assets, borrowing costs, impairment of assets, inventory & biological assets, provisions & contingencies, events after reporting period, accounting policies, estimates & errors, Standards related to	Basic knowledge about Plant, Property and Equipment	PPT, Multiple choice questions, Assignment			

	investments in associates & joint ventures, leases, financial instruments (excluding hedge accounting & impairment of financial assets), earnings per share, investment property, non-current assets held for sale and fair value measurement	Analysing the Impairment of Financial Assets	Practical Problems, Multiple choice Questions	Develop the skill to compute Value of Investment property and Fair value		
Dec.	Understand the principles of recognising revenue of the business – revenue recognition for goods, services, interest and dividends – concept of deferred income and accounting thereof UNIT III Preparation & presentation of financial statements: Thorough knowledge of preparation & presentation of financial statements by incorporating the effects of the accounting standards (covered in module 2& 3 only)	Analysis of Financial Statement with accounting standards	Practical Problems, Quiz, PPT	Analyse the Methods of Revenue Recognition.		
	Statement of profit or loss and other comprehensive income – statement of financial position (Balance sheet) Preparation of statement of changes to equity and cash flow statements for a single entity, statement of profit or loss and balance sheet with adjustments pertaining to the standards .	Analysis of Statement of changes to equity and cash flows	Practical Problems, multiple choice question, Diagram	Understand the Balance sheet with Adjustment pertaining to standards		

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COURSE PLAN

U.G & P.G. Programs

**[SEMESTER II, IV AND VI]
SESSION : 2021-22**

**By Raman Tiwary
HOD(Commerce and Management)**



SOPHIA GIRL'S COLLEGE, AJMER (AUTONOMOUS)
B.Com I (SEMESTER II)/Hons **ACCOUNTS & FINANCE - (COM-102/COMH-202)**

(Cost Accounting-II)

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

Min. Marks:40(Ext28; Int:12)

Credit: 04

COURSE PLAN

SEM I Month	UNIT/TOPIC	Concepts/facts	Teaching Pedagogy	Learning Outcomes	Questions	Marks Weightage (%)
Feb-March	UNIT I Job Costing Batch Costing- concept, need , computation	Concept of Job and Batch costing and Computation of cost per job and per batch	PPT, Chart	Identify the concepts of Job and batch Costing and its comparison.	<u>Knowledge Based</u> -What is Optimum Batch QUANTITY? -Illustrate the different types of cost involved in contract costing.	Knowledge--60 Understanding-30 Higher Order-10
	Contract costing, valuation of WIP, Complete and Incomplete contract, contract Nearly completion	Preparation of contract Account, Recognition of profit in case of incomplete contract and contract nearly completion.	Preparation of Manufacturing Account		<u>Understanding Based</u> -Compare the Normal and Abnormal loss	
	Process Costing: Cost of each process, treatment of Normal Loss, Abnormal loss, and Abnormal gain, By- Product and joint Product, Inter Process profit	Concept of Different process and preparation of process account, concept of Split off point, Reverse cost method.	Formats and Standard documents of Material		<u>Higher Order Thinking Skills Based</u> -Justify the Need of Integration of Books of Accounts. -Critically Evaluate the concept of profit reconciliation.	
March-April	UNIT II Need and Scope of Standard Costing, techniques	Concept of standard costing and performance analysis.	PPT and calculation	Illustrate the Methods of Material and		
	Variance Analysis-Material, labour,	Types of variance and their computations.	PPT and calculation			



				Labour variance.		
April-May	UNIT III Cost Records: Non-Integrated System, Meaning & Features; Ledgers Maintained; Accounts prepared; General/Cost Ledger Adjustment Account; Meaning of Closing Balance in Various Accounts.	Concept of Cost books, General ledger and various accounts.	PPT and calculation	Compute and analyze the Cost records and critically evaluate the profit reconciliation statement.		
	Integrated System: Meaning, Features, Advantages and accounting entries.	Journal Entries under Integrated System.	PPT and calculation			
	Reconciliation of Cost and Financial Statements: Introduction, meaning, Reasons for difference in profits disclosed by Financial Accounts and Cost Accounts, Objectives, Procedure, Format, Preparation of Reconciliation Statement in various situations and Memorandum Reconciliation account.	Concept of Reconciliation, Causes for difference in profit between Cost and Financial Accounting, Preparation of reconciliation statement.	PPT and calculation			

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B.Com II (SEMESTER IV)
Accounts and Finance -I (PAPER I) (Com-401)

(Corporate Accounting-II)

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

Min. Marks:40(Ext28; Int:12)

Credit: 04

COURSE PLAN

SEM III Month	UNIT/TOPIC	Concepts/facts	Teaching Pedagogy	Learning Outcomes	Questions	Marks Weightage (%)
Feb-March	Unit-I Final Accounts of Companies including Managerial remuneration and Disposal of Profit.	Concept of Managerial remuneration as per companies Act, 2013 and computation of disposable profit.	Prospectus , MOA and AOA, Journal Entries	Identify the Concept of Goodwill and Importance eof final accounts.	<u>Knowledge Based</u> -define Goodwill? -Illustrate the different Types of valuation of Goodwill ? Define Limit of Managerial remuneration	Knowledge--50 Understanding-35 Higher Order-15
	Valuation of goodwill – meaning, factors, types, need for valuation of goodwill, methods of valuation of goodwill.	Concept of goodwill, its uses and valuation methods of goodwill.			<u>Understanding Based</u> -Compare pre and post acquisition of business profits -Compute Net worth and pre and post profit?	
March-April	Unit-II Consolidated Financial	Concept of Consolidation of final accounts of Holding and subsidiary company as per AS- 21,	PPT and Computations	Computation of Net worth, Goodwill and Capital Reserve	<u>Higher Order Thinking Skills</u>	



	Statements: Definition of Holding and subsidiary Company, Advantages and Disadvantages From Holding company, Computation of Pre and Post Acquisition Profit, accounting for dividend, Receipt of Bonus shares from Subsidiary Company, Accounting Treatment for losses of Subsidiary Company, Drafting of Consolidated Balance Sheet and Consolidated Profit & Loss Account with one Subsidiary , .	concept of Net worth and pre and post acquisition profit. Preparation of consolidated balance sheet and profit and loss account.			<u>Based</u> -Justify the Need of Liquidation of companies -Critically Evaluate the concepts of Lease accounting..	
	Computation of EPS as per AS-20	Concept of basic and diluted EPS as per AS-20 and their calculation	PPT and Computations			
April-May	Unit-III Accounting for Liquidation of Companies: Introduction, Modes of winding up, Statement of Affairs	Concept of Winding up of companies, types of winding up, preparation of statement of Affairs , concept of deficiency, and contributories .	PPT and Computations	Determine Surplus in the hands of liquidator.		



	Method, Deficiency account, Liquidators Final Statement of account, List B Contributories.					
	Accounting for Leases.	Concept of lease and difference with hire purchase, Types of lease- operating and financial lease	PPT and Computations			

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BBA II (SEMESTER IV)

ADVANCED COMPANY LAW & SEC. PRACTICE - (BBA-401)

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

Min. Marks:40(Ext28; Int:12)

Credit: 04

COURSE PLAN

SEM IV Month	UNIT/TOPIC	Concepts/facts	Teaching Pedagogy	Learning Outcomes	Questions	Marks Weightage (%)
Feb-march	Key Managerial Personnel- Board composition, Managing Director, Whole Time Director, Woman Director, Resident Director, Independent Director, Procedure for Appointment of Directors in a Company, Appointment of First Directors, Appointment of Additional Director, Appointment of Independent Director, Disqualifications for Appointment of Director, Vacation of Office and Removal. Power, Duties and Liabilities of Directors.	Concept of Managerial personnel, Appointment of various directors	PPT, Chart	Identify the concepts of Directors and power duties and liabilities.	<u>Knowledge Based</u> -Who can become director? -Illustrate the different Types of directors? <u>Understanding Based</u> -Compare the meetings. -Classify the board meetings <u>Higher Order Thinking Skills Based</u> -Justify the Nee of MCA-21	Knowledge--50 Understanding-35 Higher Order-15
	Company Meetings- Notices , Quorum, Agenda, Resolutions,	Importance of meeting , agenda and quorum.	PPT and Drafting of			



	Minutes, Provision regarding Annual General meeting, Extraordinary General Meeting, Class Meeting and Board Meeting.		Notice and agenda		-Critically Evaluate the concepts of MCA with the help of Companies Act 2013.	
		Issue related to adjournment	Formats of Meeting and agenda, proxy			
Month-April	<p>UNIT II</p> <p>Auditors- Qualification and disqualification of Auditors, Procedure for Appointment/re-appointment, resignation and removal of Statutory Auditors, Power and duties of Auditors.</p> <p>Company Secretary: Appointment, Qualifications, Functions, Role and Responsibilities, Position, Statutory duties and removal of Company Secretary. E-Filing- E-Governance and MCA-21, Scope of E-Governance, Operational aspects of MCA-21: launch of MCA-21, E-forms, DIN, CIN, GLN, Digital Signature Certificate, front office and Back Office, STP forms , Non STP documents. Substantial benefits</p>	Importance of Auditors and their Appointment process Concept of power and duties of auditors Object of MCA-21	PPT and practical example.	Illustrate the Methods of labour turnover , wage system and control over idle time and overtime		
	MCA-21, Scope of Filing E-Forms, important terms used in	Concept of different E-forms with pre check	PPT and calculation			



April-May	E-Filing: Pre-fill, Attachment, Modify, Radio Button, Check box, Drop-Down Box, Text Box, Check form submit. Guidelines for Filling and filing e-Forms.	options				
			PPT			
	Procedure relating to Inter-Corporate Loans, Investments, Guarantees and Security. Winding up of Companies- Meaning, Modes of winding up, Procedure of winding up by tribunal, Voluntary Winding up: Meaning, Conditions and procedure.	Concept of winding up of companies, types of winding up of companies.	PPT	Analyze the various types of winding up of companies. Determine the status of dummy company		
	Striking off Names of Companies- Defunct Company, Important provisions of Law on striking off, procedure under section 560, Conditions and procedure for obtaining Status of Dormant company.	Importance of striking off names of companies.	PPT			
			PPT			

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SOPHIA GIRL'S COLLEGE, AJMER (AUTONOMOUS)

M.Com (SEMESTER II)

SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT (PAPER IV) (COMM-202)

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

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

Credit: 06


COURSE PLAN

SEM I Month	UNIT/TOPIC	Concepts/facts	Teaching Pedagogy	Learning Outcomes	Questions	Marks Weightage (%)
Feb-March	UNIT I Introduction to Investment: Meaning of Investment, speculation and Gambling, types of investors, Investment Process, Investment objectives and characteristics of Investment. Regulatory Mechanism: 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--25 Understanding-45 Higher Order-30
	Security Analysis: Introduction, Fundamental Analysis: 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			
March-April	UNIT II Technical Analysis- 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			



	Equity valuation: 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.		
April-May	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. UNIT III Concept of Portfolio: 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.		
	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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Head
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M.COM (SEMESTER IV)
FINANCIAL DERIVATIVES - (COMM-403)

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

Min. Marks:40(Ext28; Int:12)

Credit: 06

COURSE PLAN

SEM IV Month	UNIT/TOPIC	Concepts/facts	Teaching Pedagogy	Learning Outcomes	Questions	Marks Weightage (%)
Feb-March	Introduction of Derivatives: Derivative Concept and meaning, History of Derivatives market, functions of derivative market, Risk in derivatives, Characteristics of derivatives, classification and types of Derivatives in India, Derivatives Instruments, Regulation of derivatives trading in India, Application of Derivatives, Derivatives market Participants.	Knowledge about financial derivatives and the basic concept of regulatory body and derivatives trading.	PPT, Chart	Understand the basic aspect of Financial derivatives and Trading mechanism.	<u>Knowledge Based</u> -What is financial Derivatives? -Identify the different Types of derivatives in India. <u>Understanding Based</u> -Identify the forward market. -Describe the techniques of pricing of commodity forwards. <u>Higher Order Thinking Skills Based</u> -Find out the values of futures and margins. -Compute risk in futures contracts.	Knowledge--20 Understanding-40 Higher Order-40
	Forward Market and contracts: concept, Features, Classification, pay off of forward contract, long and short position advantage and disadvantage of forward	Basic analysis of types of derivatives like forward , futures and options	Practical Problems, Assignment.			



	swap contracts, Termination of swap. Types of swaps: currency swaps, Interest rate swaps.					
			PPT			
April-May	UNIT-III Options: Fundamentals of options, types, trading strategies- Uncovered, covered, spread. Combination of calls and puts. Put- calls parity. Payoff values. Binomial options pricing model, Black Scholes options pricing model.	Analysis of options market and pay-off values and valuations models.	PPT			
	Risk Analysis and Management: Risk measurement and management framework, option's Greeks: beta, gamma, Vega, theta, rho. Hedging. Trading Mechanism, clearing and settlement.	Analysis of Greeks letters and hedging mechanism	PPT , Diagram	Understand the Risk measurement and hedging theory.		



	contract, pricing of commodity forwards. Extraordinary General Meeting, Class Meeting and Board Meeting.					
		Issue related to Derivatives exchange	MCQ, Quiz.			
Month-April	UNIT II Futures Markets and contracts: concept, public standardized Transactions. The clearing house, Daily Settlement and Performance Guarantee Regulation. Future Trading, The clearing house margins and price limits, Types of orders, Delivery and cash Settlement, Futures Exchanges, Type of Futures contracts.	Basic knowledge about clearing mechanism, types of orders and delivery mechanism.	PPT and practical example.		Develop the skill to compute Value of Futures and forwards. Analyse the swap markets and types of swaps.	
	Pricing of Futures: Introduction, Volatility of Future prices, Price mechanism in future contract, Strategies using futures, pricing model of futures, valuation of stock index futures. Swap Markets and contracts: characteristics of	Analysing the pricing of futures and swaptions	PPT and calculation			

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