

B.Com. 3rd (5th Semester), Session 2023-24(Cost Accountig)

By: Om Parkash, Asst. Professor, Govt. College Kosli,

Date	Particular	Remark
August	<p>(1). UNIT 1. Basics about Cost Accounting</p> <p>Objective: To teach students about basic concepts of cost accounting. It includes basics knowledge about cost accounting, its importance and costing methods.</p> <p>1.1. Cost Accounting Meaning, Features & Scope 1.2. Cost Accounting Methods & techniques 1.3. Cost Accounting Importance & Limitations.</p>	
<p>September</p> <p>1st Week</p> <p>2nd Week</p> <p>3rd Week</p> <p>4th Week</p>	<p>(2). UNIT 1. Basics about Cost Accounting</p> <p>Objective: To teach students about cost & profit centers, comparison of cost accounting with financial accounting, & elements of costs.</p> <p>2.1. Cost Centre & Profit Centre 2.2. Difference of Cost accounting & Financial Accounting 2.3. Main elements & types of costs.</p> <p>Note: To again discuss (Group Discussion) about the basics concepts of cost accounting in class, which have to be done upto this point.</p> <p>(3). UNIT 1. Material control</p> <p>Objective: To teach student about concept of material control, different levels of inventory, & economic order quantity.</p> <p>3.1. Concept of Material Control. 3.2. Material purchase procedure. 3.3. Different levels of inventory. 3.4. Economic Order Quantity Analysis.</p>	
<p>October</p> <p>1st Week</p> <p>2nd Week</p> <p>3rd Week</p> <p>4th Week</p>	<p>(4). UNIT 1. Material Control</p> <p>Objective: To teach student about valuing of material issues and discuss about different kinds of material wastages.</p> <p>4.1. Methods of valuing material Issue. 4.2. Types of material Wastages.</p> <p>➤ Material control concept has to be discussed (Group Discussion) again after completion, in class. ➤ One test has to be taken from the topic of material control.</p> <p>(5). UNIT 2. Labour Cost Control</p> <p>Objective: To teach student about time & book keeping, labour turnover, & treatment of idle & overtime.</p> <p>5.1. Basics about labour control. 5.2. Time & Book keeping of labour. 5.3. Concept of labour turnover. 5.4. Treatment of idle time & overtime.</p>	
<p>November</p> <p>1st week</p>	<p>(6). UNIT 2. Labour Cost Control</p> <p>Objective: To teach student about different wages payment methods & different incentive schemes.</p> <p>6.1. Systems of Wage Payment. 6.2. Incentive Wage Plans.</p> <p>➤ Concept of labour control has to be discussed (Group Discussion) again in class after completion.</p>	

2 nd Week	<p>➤ One assignment has to be taken from the topic of wages payment.</p> <p>(7). UNIT 3. Concept of Overhead Objective: To teach student about the concept of overhead, and allocation, apportionment & absorption.</p>	
3 rd Week	<p>7.1. Meaning, Collection & Classification of Overhead. 7.2. Allocation & apportionment of Overhead. 7.3. Methods of absorption of overheads.</p> <p>➤ After completion, concept of overhead has to be discussed (Group Discussion) again in class. ➤ One test has to be taken from the topic of wages payment & Overhead cost.</p>	
4 th Week	<p>(8). UNIT 4. Unit & Output Costing Objective: To teach student about the concept of cost sheet, preparation of cost sheet, production account, & determination of tender price.</p> <p>8.1. Basics about cost sheet. 8.2. Cost Sheets' Preparation methods. 8.3. Determination of tender price. 8.4. Types of production account.</p> <p>➤ Concept of unit costing has to be revised (Group Discussion) in class after completion.</p>	
(D). December 1 st Week	<p>(9). UNIT 4. Reconciliation of Accounts Objective: To teach student about the concept of reconciliation of cost accounting & financial accounting.</p> <p>9.1. Meaning & objective of reconciliation. 9.2. Procedure for reconciliation of cost & financial accounts.</p> <p>➤ In 1st week of November, syllabus will be completed; after that revision has to be done.</p>	

LESSON PLAN

Mr.Om Prakash Assistant Professor in Commerce
B.Com 3rd semester – Corporate Accounting

Aug. to Nov..

Session: 2023-24

Week	Topic covered
August	
Week 1	Unit-I --- Share Capital: Meaning, types, Accounting Treatment of issue,
Week 2	Unit-I ---- forfeiture and reissue of Share; Buy-back of equity shares & Sweat shares
Week 3	Unit-I --- Redemption of preference share; Issue of Bonus Share.
Week 4	Revision of Unit-I: Revision and solve queries of students.
September	
Week 1	Unit-II --- Debenture: Meaning, Types.
Week 2	Unit-II --- Issue of debenture
Week 3	Unit-II --- Redemption of Debentures
Week 4	Revision of Unit-II --- Revision and solve queries of students.
October	
Week 1	Unit-III ---Valuation of Goodwill: Meaning, objectives, determinates and main methods.
Week 2	Unit-III --- Valuation of Shares: Meaning, objectives,
Week 3	Unit-III ----determinates and main methods.
Week 4	<u>Revision of Unit-III</u> --- Revision and solve queries of students & Unit Test
November	
Week 1	Unit-IV --- Profit or loss before and after incorporation.
Week 2	Deepawali Break
Week 3	Unit-IV --- Final accounts of companies.
Week 4	Revision of Unit-I & Unit-II, Revision of Unit-III & IV & Assignment

SIGNATURE OF TEACHER



Teaching Plan for Session 2023-24 submitted by:
Om Parkash , Assistant Professor of Commerce
GOVT COLLEGE KOSLI (REWARI)

Class: B.Com 5th Semester

Subject:- Entrepreneurship and Small Scale Business

Sr. No	Date	Syllabus
1	August	Entrepreneur-Entrepreneurship-Enterprise: Conceptual issues. Entrepreneurship vs. Management. Roles and functions of entrepreneurs in relation to the enterprise and in relation to the economy. Entrepreneurship as a interactive process between the individual and the environment
2	1 st Week of September	Small business as the seedbed of entrepreneurship. (The teachers should emphasize to students the desirability as well as feasibility of a career in entrepreneurship in the Indian scenario.
3	2 nd Week of September	Entrepreneurial competencies. Entrepreneurial motivation, performance and rewards. (The teachers may make use of Entrepreneurship Development Institute of India's Inventory of Entrepreneurial Competencies and National Institute of Entrepreneurship and Small Business Development's training kit for arousing entrepreneurial motivation and capacity and capability building.
4	3 rd Week of September	Opportunity scouting and idea generation: role of creativity & innovation and business research. Sources of business ideas.
5	4 th week of September	Entrepreneurial opportunities in contemporary business environment, for example opportunities in network-marketing, franchising, business process outsourcing in the early 21st century.
6	1 st week of October	The students be advised to visit various product/service franchisees, BPO concerns and meet up/down links in the Network Marketing.) The process of setting up a small business: preliminary screening and aspects of the detailed study of the feasibility of the business idea and financing/non-financing support agencies to familiarize themselves with the policies/programmes and procedures and the available schemes.
7	2 nd week of October	Preparation of Project Report and Report on Experiential Learning of successful/unsuccessful entrepreneurs. (The students may be advised to develop a structured instrument (questionnaire) for conducting survey of the various aspects of entrepreneurs/enterprise. They may also be advised to prepare a comprehensive business plan. The desirability and feasibility of liaison with relevant funding/non-funding agencies may also be explored.
8	3 rd week of October	Test – Unit 1-2 Assignment
9	4 th Week of October	Managerial roles and functions in a small business. Designing and redesigning business processes, location, layout, operations planning & control.
10	1 st Week of November	Basic awareness of the issues impinging on quality, productivity and environment. Managing business growth.
11	2 nd Week of November	The pros and cons of alternative growth options: internal expansion, acquisitions & mergers, integration & diversification. Crises in business growth.
12	3 rd Week of November	Issues in small business marketing. The concept and application of product life cycle (etc), advertising & publicity, sales & distribution management. The idea of consortium marketing, competitive bidding/tender marketing, negotiation with principal customers.
13	4 th Week of November	The contemporary perspectives on Infrastructure Development, Product and Procurement Reservation, Marketing Assistance, Subsidies and other Fiscal & Monetary Incentives. National, state level and grass-root level financial and nonfinancial institutions in support of small business development.
14	1 st Week of December	Test –unit -3,4 Assignment, Revision and Problems solve

**Teaching Plan for Session 2023-24 submitted by:
Om Parkash , Assistant Professor of Commerce
GOVT COLLEGE KOSLI (REWARI)**

Class: B.Com 1st Semester

Subject:- Basics of Computer-I

Sr. No	Date	Syllabus
1	1 st Week of September	Introduction to Computers: Definition of Computer; Components of Computer; Characteristics of Computers; History evolution of Computers; Generation of computers
2	2 nd Week of September	Classification of Computers- According to Purpose, According to Technology , According to Size and Storage Capacity ; Human being VS Computer; Difference between Computer and Calculator.
3	3 rd Week of September	Input Devices: Mouse, Keyboard, Light pen, Track Ball, Joystick, MICR, Optical Mark reader and Optical Character Reader Scanners, Voice system, Web Camera.
4	4 th week of September	Output Devices: Hard Copy Output Devices; Line Printers, Character Printers, Chain Printers
5	1 st week of October	Dot-matrix Printers, Daisy Wheel Printer, Laser Printers, Ink Jet Printers; Plotters, Soft Copy device –Monitor, Sound Cards and speakers.
6	2 nd week of October	Test – Unit 1-2 Assignment
7	3 rd week of October	Memory and Mass Storage Devices: Characteristics of Memory Systems; Memory Hierarchy
8	4 th Week of October	Types of Primary Memory; RAM and ROM
9	1 st Week of November	Secondary and Back-up; Magnetic Disks, Characteristics and classification of Magnetic Disks; Optical Disks; Magnetic Taps.
10	2 nd Week of November	MS- Word: Fundamentals of MS-Word, Features of MS-Word, Menus
11	3 rd Week of November	Formatting and Standard Toolbars, Ruler, Scroll Bar, Creating, Editing, Saving, export and import files,
12	4 th Week of November	Inserting and copying the files, Working with frames, Paragraph formatting, Columns, Pictures, Tables, Macros and Mail Merge.
13	1 st Week of December	Paragraph formatting, Columns, Pictures, Tables, Macros and Mail Merge. Test –unit -3,4 Assignment ,Revision and Problems solve

Teaching Plan for Session 2023-2024 submitted by:

Om Parkash , Assistant Professor of Commerce

GOVT COLLEGE KONEI (REWARD)

Class: B.Com 2nd Semester

Subject:- Basics of Computer-II

Sr. No	Date	Syllabus
1	1 st Week of January	Fundamental of computers: Model of a digital computer; Functioning of a digital computer, Types of a digital computer; Advantages of computers.
2	2 nd Week of January	Difference between digital computer and analog computer, Applications of computers: Computers in Commerce, Marketing, Education and Management.
3	3 rd Week of January	Software concepts: Types of software and their role, Different System Software types Operating systems, Translators, System Utilities; Concept of Application Packages;
4	4 th Week of January	Types of an Operating system- Multi-user O.S., Multi-tasking O.S., Multi-Processing O.S
5	1 st Week of February	Time - sharing O.S., Multi-Programming O.S. Operating System as a resource Manager, concept of GUI and CUI.
6	2 nd Week of February	Test - Unit 1-2 Assignment
7	3 rd Week of February	Introduction to Windows: Components of a Application Window; Types of Windows, Windows as an Operating System.
8	4 th Week of February	Windows explorer, Using Paintbrush, Control Panel, Installing a printer.
9	1 st Week of March	User interfaces- CUI and GUI; Concept of a Desktop and Taskbar,
10	2 nd Week of March	My Computer, Recycle Bin, My Documents and Internet Explorer icons.
11	3 rd Week of March	Revision - Unit -1,2,3
12	4 th Week of March	MS-Excel: Applications of a Spreadsheet; Advantages of an Spreadsheet.
13	1 st Week of April	Features of Excel; Rows, Columns, Cell, Menus, Creating worksheet.
14	2 nd Week of April	Formatting, Printing, establishing worksheet links,
15	3 rd Week of April	Table creating and printing graphs, Macros, Using Built-in-functions.
16	4 th Week of April	Test -unit -3,4
	1 st week of May	Revision and Problems solve

**Teaching Plan for Session 2023-24 submitted by:
Om Parkash , Assistant Professor of Commerce
GOVT COLLEGE KOSLI (REWARI)**

Class: B.Com 4th Semester

Subject:- Corporate Law-11

Sr. No	Date	Syllabus
1	1 st Week of January	Depository System –meaning and importance; Shares; -; Types of shares
2	2 nd Week of January	Allotment of Shares;; Transfer and Transmission of shares.
3	3 rd Week of January	Paperless Trading – Benefits and Procedure; Need for educating investors.
4	4 th Week of January	Share capital: - Meaning and forms of capital; Alteration of share capital; Reduction of share capital.
5	1 st Week of February	Further issue of share capital; Rights of pre-emption of shares. Shareholders and Members: - Difference between Shareholders and members.
6	2 nd Week of February	Modes of acquiring membership; termination of membership; who may be members? Rights and Liabilities of members.
7	3 rd Week of February	Test – Unit 1-2 Assignment
8	4 th Week of February	Meeting of Company: - Essentials of valid meeting; meetings of Shareholders.
9	1 st Week of March	Annual general meeting; Extra-ordinary general meeting.
10	2 nd Week of March	Meetings of board of directors; Proxy; Voting, Notice, Agenda and Minutes of meetings.
11	3 rd Week of March	Directors: - Duties, Powers, Liabilities, Appointment and removal of directors.
12	4 th Week of March	Winding Up: - Meaning; Winding up by the Tribunal-Petition for winding up; Voluntary winding up.
13	1 st Week of April	Powers and Duties of company Liquidator, consequences of winding up.
14	2 nd Week of April	Revision-Unit -1-2
15	3 rd Week of April	Assignment
16	4 th Week of April	Test –unit -3,4
	1 st week of May	Revision and Problems solve

Teaching Plan for Session 2023-24 submitted by:
Om Parkash , Assistant Professor of Commerce
GOVT COLLEGE KOSLI (REWARI)

Class: B.Com 6th Semester

Subject: Goods and Services Tax (GST) & Customs Law

Sr. No	Date	Syllabus
1	1 st Week of January	Introduction: - Salient feature of GST, Benefit of GST, Constitutional Framework of Goods and Services tax, concept of GST
2	2 nd Week of January	Important definitions; Supply under GST:- Meaning and scope of supply including composite and mixed supply
3	3 rd Week of January	levy and collection including reverse charge mechanism.
4	4 th Week of January	Tax on electronic commerce operator (ECO); Exemption from GST; Composition levy.
5	1 st Week of February	Place of Supply:- Within state/Union territory, Interstate, Import and export; Time of Supply of goods and services.
6	2 nd Week of February	Value of supply including valuation rules; Input tax credit:- Eligibility and conditions for taking Input Tax Credit.
7	3 rd Week of February	Apportionment of credit and blocked credit, ITC in case of banking company and financial institutions.
8	4 th Week of February	ITC availability in special circumstances, Reversal of ITC on switching to composition levy or exit from tax-paying status
9	1 st Week of March	Transfer of ITC on account of change in constitution of registered person, Input service distributors;
10	2 nd Week of March	Test – Unit 1-2 Assignment
11	3 rd Week of March	Registration; Issue of invoices:- tax invoice, revised tax invoice, credit note, debit note, bill of supply, receipt voucher, refund voucher, payment voucher, invoices in special cases.
12	4 th Week of March	E-way bill; Payment of Taxes; Returns; Job work; Provision of TDS and TCS
13	1 st Week of April	Record keeping, Assessment and Audit
14	2 nd Week of April	Customs duty: Important definitions, types, importance.
15	3 rd Week of April	Documents required for import and export procedure : Export Promotion Scheme.
16	4 th Week of April	Test –unit -3,4 Assignment
	1 st week of May	Revision and Problems solve

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Class: B.Com 6th Semester

Subject:- Cost Accounting -II

Sr. No	Date	Syllabus
1	1 st Week of January	Process Costing : Meaning; Uses; Preparation of process account, Treatment of Normal Wastage.
2	2 nd Week of January	Abnormal Wastage, Abnormal Effectiveness; Treatment of opening and closing stock (Excluding Work In Progress)
3	3 rd Week of January	Joint - Product and By - Product: Main methods of apportionment of Joint cost. Inter process profits.
4	4 th Week of January	Contract Costing – meaning, main features, preparation of contract account
5	1 st Week of February	Escalation clause; contract near completion; cost plus contract. Job and batch costing.
6	2 nd Week of February	Test – Unit 1-2 Assignment
7	3 rd Week of February	Budgetary control – meaning of budget and budgetary control, budgetary control as a management tool, limitations of budgetary control.
8	4 th Week of February	Forecasts and budgets, installation of budgetary control system.
9	1 st Week of March	Classification of budgets, fixed and flexible budgeting, performance budgeting, zero based budgeting and responsibility accounting.
10	2 nd Week of March	Standard Costing : meaning, limitations, standard costs and budgeted costs.
11	3 rd Week of March	Determination of standard cost, cost variances, direct material and direct labour only.
12	4 th Week of March	Marginal Costing and Profit planning: Marginal costing, Absorption costing, Marginal cost,
13	1 st Week of April	Cost volume Profit analysis, BEP Analysis
14	2 nd Week of April	Key factor, BE chart, angle of incidence, concept of decision making and steps involved
15	3 rd Week of April	Determination of sales mix, make or buy Decisions.
16	4 th Week of April	Test –unit -3,4 Assignment
	1 st week of May	Revision and Problems solve