**Government College for Women, Bawani Khera (Bhiwani)**

**Department of Commerce**

Academic year: 2023-24

Paper Title: Cost accounting-II

Marks allotted: 100

Internal assessment: 20

External examination: 80

**Objectives of Teaching the Paper:**

Articulate the fundamental concepts of contract costing. Critically analyse of process costing. Build the ability to interpret operational costing. Journalize the concept of marginal costing. Comprehend various concept of cost accounting.

**Mode of Transaction for the Paper:**

• Discussions

• Lectures and class assignments

• YouTube Lectures and Presentations

**Suggested Readings:**

1. M.L.Agarwal, Dr K.L.Gupta - Cost Accounting, Sahitya Bhawan Publications, Agra

**Teaching Plan for the Academic Session 2023-24**

**Teacher: Mrs. Nisha Class: B.Com III Semester:6th**

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| **Week** | **Concept Breakdown** |
| **Week 1****01.02.2024** **to** **03.02.2024** | Process costing: preparation of account |
| **Week 2****05.02.2024** **to** **10.02.2024** | Treatment of normal and abnormal wastage |
| **Week 3****12.02.2024** **to** **17.02.2024** | Joint product and byproductInter process profitClass test |
| **Week 4****19.02.2024** **to** **24.02.2024** | Preparation of contract account |
| **Week 5****26.02.2024** **to** **02.03.2024** | Escalation clauseCost plus contract |
| **Week 6****04.03.2024** **to** **09.03.2024** | Job and batch costingWritten test |
| **Week 7****11.03.2024** **to** **16.03.2024** | Budget recontrol |
| **Week 8****18.03.2024** **to** **22.03.2024** | Installation of budget recontrol systemFixed and flexible budget  |
| **Week 9****01.04.2024** **to** **06.04.2024** | Performance budgetingZero based budgeting |
| **Week 10****08.04.2024** **to** **13.04.2024** | Marginal costingClass test |
| **Week 11****15.04.2024** **to** **20.04.2024** | Absorption costing |
| **Week 12****22.04.2024** **to** **27.04.2024** | Revision |
| **Week 13****29.04.2024** **to** **30.04.2024** | Revision |

**Signature**

**Government College for Women, Bawani Khera (Bhiwani)**

**Department of Commerce**

Academic year: 2023-24

Paper Title: GST

Marks allotted: 100

Internal assessment: 20

External examination: 80

**Objectives of Teaching the Paper:**

Describe the objective and types of tax in India. Paraphrase the concepts of Goods and service tax. Abridge the concept of taxation proceeding. Exemplify the GST audit.

**Mode of Transaction for the Paper:**

• Discussions

• Lectures and class assignments

• YouTube Lectures and Presentations

**Suggested Readings:**

1. The Central Goods and Services Tax, 2017

2. The Integrated Goods and Services Tax, 2017

3. The Union Territory Goods and Services Tax, 2017

4. The Goods and Services Tax (Compensation to States), 2017 ·

**Teaching Plan for the Academic Session 2023-24**

**Teacher: Mrs. Nisha Class: B.Com III Semester:6th**

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| **Week** | **Concept Breakdown** |
| **Week 1****01.02.2024** **to** **03.02.2024** | Salient features of GSTGST rates |
| **Week 2****05.02.2024** **to** **10.02.2024** | Structure of GST (SGST, CGST, IGST and UTGST) |
| **Week 3****12.02.2024** **to** **17.02.2024** | GST registrationPrinciples and provisions of GST |
| **Week 4****19.02.2024** **to** **24.02.2024** | Taxability of E-Commerce, E-Way bill |
| **Week 5****26.02.2024** **to** **02.03.2024** | Offenses and penaltiesClass test |
| **Week 6****04.03.2024** **to** **09.03.2024** | Exempted goods and servicesPresentation |
| **Week 7****11.03.2024** **to** **16.03.2024** | Place of supply: Within state, Interstate, Import and export |
| **Week 8****18.03.2024** **to** **22.03.2024** | Valuation for GSTClass test |
| **Week 9****01.04.2024** **to** **06.04.2024** | Taxability of Reimbursement of expansesPresentation |
| **Week 10****08.04.2024** **to** **13.04.2024** | Calculation of GSTPayment of GST |
| **Week 11****15.04.2024** **to** **20.04.2024** | Procedure for refund of GST |
| **Week 12****22.04.2024** **to** **27.04.2024** | Revision |
| **Week 13****29.04.2024** **to** **30.04.2024** | Revision |

**Signature**

**Government College for Women, Bawani Khera (Bhiwani)**

**Department of Commerce**

Academic year: 2023-24

Paper Title: Entrepreneurship and Small-scale business

Marks allotted: 100

Internal assessment: 20

External examination: 80

**Objectives of Teaching the Paper:**

Describe the concepts of entrepreneurial development. Contrast an entrepreneurial project and its essential elements. Ascertain the role of an entrepreneurial Development Program. Determine the role of an entrepreneur in economic growth. Integrate the elements of success of entrepreneurial ventures.

**Mode of Transaction for the Paper:**

• Discussions

• Lectures and class assignments

• YouTube Lectures and Presentations

**Suggested Readings:**

1. Hisrich, Robert D., Michael Peters and Dean Shepherd, Entrepreneurship, Tata McGraw Hill, New Delhi

**Teaching Plan for the Academic Session 2023-24**

**Teacher: Mrs. Nisha Class: B.Com III Semester:6th**

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| **Week** | **Concept Breakdown** |
| **Week 1****01.02.2024** **to** **03.02.2024** | Meaning of entrepreneurshipFeature of successful entrepreneur |
| **Week 2****05.02.2024** **to** **10.02.2024** | Entrepreneurship processManagerial vs entrepreneurial approach |
| **Week 3****12.02.2024** **to** **17.02.2024** | Type of entrepreneurIntrapreneur and professional managerClass test |
| **Week 4****19.02.2024** **to** **24.02.2024** | Generating business ideaCreative problem solving |
| **Week 5****26.02.2024** **to** **02.03.2024** | Opportunity recognitionEnvironmental scanningCompetitor and industry analysis |
| **Week 6****04.03.2024** **to** **09.03.2024** | Feasibility studiesMarket, Operational and financial feasibility |
| **Week 7****11.03.2024** **to** **16.03.2024** | Preparation of business planPresentation |
| **Week 8****18.03.2024** **to** **22.03.2024** | Preparing project report |
| **Week 9****01.04.2024** **to** **06.04.2024** | Network of Indian institutionsClass test |
| **Week 10****08.04.2024** **to** **13.04.2024** | Entrepreneurial mobility and functional plan |
| **Week 11****15.04.2024** **to** **20.04.2024** | Steps in preparing market plan and contingency planning |
| **Week 12****22.04.2024** **to** **27.04.2024** | Revision |
| **Week 13****29.04.2024** **to** **30.04.2024** | Revision |

**Signature**