

TEACHING/LESSON PLAN
SESSION: 2023(EVEN SEMESTER)

- **Name of the Faculty: Dr. Nehal Chhalani**
- **Department: Commerce**

Semester: B.Com. 4th Semester (Hons.)			Total No. of Students: 22		
Paper Name: Cost Accounting			Paper code: C 403		
Paper Credit: 6					
Sl.No	Class	Topics (As per University CBCS Syllabus)	Hours	Remarks/Books	
Unit I: Introduction					
1	1	Meaning objectives and Advantages of Cost Accounting	1	<i>Cost accounting by Jain & Narang; Kalyani Publishers</i>	
2	2	Difference between Cost Accounting and Financial Accounting	1		
3	3-4	Cost concepts and classification	2		
4	5	Elements of Cost	1		
5	6	Installation of costing system, Role of Cost accountant in an organization	1		
6	7-13	Cost Sheet	7		
7	14-16	Revision & Class Test	3		
Unit II: Elements of Cost: Material & Labour					
8	16	Concept of material, importance	1		
9	16-19	Various material control techniques	4		
10	20-29	Methods of Material Issue	10		
11	30	Concept of Standard cost	1		
12	31	Treatment of material losses	1		
13	32-33	Accounting & control of labour cost	2		
14	34	Requisites of a good wage system	1		
15	35-36	Concept of Idle time, overtime, labour turnover and fringe benefits	2		
16	37-46	Methods of wage payment and incentive schemes	10		
17	47-49	Revision & Class Test	3		
Unit III: Elements of Cost: Overhead					

18	50	Classification of overhead	1	
19	51-53	Allocation and apportionment of overhead	3	
20	54-55	Absorption of overhead: over and under absorption	2	
21	56-57	Treatment of various items in costing	2	
22	58-59	Revision & Class Test	2	
Unit IV: Methods of costing				
23	60-62	Unit costing	3	
24	63-64	Job costing	2	
25	65-71	Process Costing	6	
26	72-73	Service Costing	2	
27	74-77	Revision & Class Test	4	
Unit V: Bookkeeping in Cost Accounting				
28	78-79	Reconciliation of cost and financial accounts: concepts, causes, methods	2	
29	80-85	Practical on Reconciliation	6	
30	86-87	Revision & Class Test	2	
		Total Classes	87	

Semester: B.Com. 4th Semester (Hons.)

Total No. of Students: 22

Paper Name: Entrepreneurship Development I

Paper code: SEC 401

Paper Credit: 2

	Class	Topics (As per University CBCS Syllabus)	Hours	Remarks/Books	
Unit I: The Entrepreneur					
1	1-5	Entrepreneur- Concept, Qualities, Functions	5	<i>Entrepreneurship Development by S S Khanka, S. Chand & Company</i>	
Unit II: Entrepreneur and Entrepreneurship					
2	6	Difference between entrepreneur & Manager	1		
3	7	Concept of Intrapreneur and its difference with entrepreneur	1		
4	8	Concept of Entrepreneurship, its difference with entrepreneur	1		

5	9	Features of Entrepreneurship	1
6	10	Difference between entrepreneur and enterprise	1
7	11	Traits of entrepreneurs	1
8	12-13	Women Entrepreneur	2
9	14-17	Problems faced by women entrepreneur, government schemes related to women entrepreneurship	4
Unit III: Theories of Entrepreneurship			
10	18-21	Theories of Entrepreneurial origin	4
11	22-25	Theory of invisible cost	4
12	26-28	Theory of Transition cost	3
Unit IV: Entrepreneurial Development Programmes in India			
13	29-32	Concept of EDP, significance	4
14	33-35	Role of Government	3
15	36-40	Role of NGOs	5
16	41-48	Revision & Class Test	8
		Total	48

Semester: B.Com. 2nd Semester (Hons.)
Paper Name: Environmental Science
Paper Credit: 2 Credit

Total No. of Students: 33
Paper code: AE 202

	Class	Topics (As per University CBCS Syllabus)	Hours	Remarks/Books
Unit I: Ecosystems				
1	1-2	Structure and function	2	<i>Environmental Studies by G Purkayastha</i>
2	3-4	Energy flow in an ecosystem	2	
3	5-7	Environmental problems: Global warming and climate change	3	
4	8	Ozone layer depletion	1	
5	9	Deforestation	1	
6	10	Acid rain	1	
7	11-12	Impacts of Environmental disturbances	2	
Unit II: Natural Resources & Biodiversity				
8	13-14	Energy Resources: Renewable and non-	2	

		renewable energy	
9	15-16	Biodiversity Patterns and global biodiversity hotspots	2
10	17-18	India as a mega a mega diversity	2
11	19-21	Conservation of biodiversity: In-situ and ex-situ conservation	3
Unit III: Environmental Pollution, Impact and Management			
12	22	Air pollution	1
13	23	Water Pollution	1
14	24	Soil Pollution	1
15	25	Noise Pollution	1
16	26-27	Nuclear Hazards & human health risks	2
17	28	Solid waste management	1
18	29-31	Control measures of urban and industrial waste	3
19	32-33	Environment protection act and international agreements	2
20	34-36	Montrial and Kyoto Protocols	3
21	37-38	Convention on biological diversity	2
22	39-45	Revision & Class Test	7
		Total Classes	45

(Dr. Nehal Chhalani)
Signature of the Teacher