

# Govt. Shivalik College Naya Nangal

## Teaching Plan (2020-21)

Class: B.COM Sem (I)

Paper: BUSINESS LAWS - 1

Name : Dr. PAYAL JASWAL

| Sr. No | Dates                | Topics   |
|--------|----------------------|--|
| 1.     | First week of Sept.  | LAW OF CONTRACT (1872): Nature of contract, Classification; Offer and acceptance   |
| 2.     | Second week of Sept. | Capacity of parties to contract; Free consent  |
| 3.     | Third week of Sept.  | Consideration; legality of object  |
| 4      | Last week of Sept.   | Agreements declared void; Performance of Contract;   |
| 5      | First week of Oct.   | Discharge of contract, Remedies for breach of contract   |
| 6      | Second week of Oct.  | Special Contracts: Indemnity; Guarantee; Bailment and Pledge; Agency   |
| 7      | Third week of Oct.   | SALES OF GOODS ACT (1930): Formation of contracts of sale; Goods and their classification, price; conditions, and warranties |
| 8      | Fourth week of Oct.  | Transfer of Property in Goods; Performance of the Contract of Sales; Unpaid Seller and his Rights                            |
| 9      | Last week of Oct.    | Sale by Auction; Hire Purchase Agreement.  |
| 10     | First week of Nov.   | Partnership Act (1932): Nature and characteristics.  |
| 11     | Second week of Nov.  | MST Exams...   |
| 12     | Third week of Nov.   | Registration of Partnership firms, Types of partnership.   |
| 13     | Last week of Nov.    | Rights, Duties and Implied Authority. Mode of Dissolution  |
| 14.    | First week of Dec    | The Limited Liability Partnership Act (2008): Salient features   |
| 15.    | Second week of Dec.  | LLP Agreement, Incorporation by Registration   |
| 16.    | Third week of Dec.   | Revision   |
| 17.    | Last week of Dec.    | Revision   |

# Govt. Shivalik College Naya Nangal

## Teaching Plan (2020-21)

Class: B.COM Sem (III)

Paper: PRINCIPLES OF BUSINESS MANAGEMENT

Name : Dr. PAYAL JASWAL

| Sr. No | Dates                | Topics   |
|--------|----------------------|--|
| 1.     | First week of Sept.  | Introduction: Concept, nature, process and significance of management; An overview of functions of Management. |
| 2.     | Second week of Sept. | Planning: Concept, process and types   |
| 3.     | Third week of Sept.  | Decision making: Concept and process.  |
| 4      | Last week of Sept.   | Management by objectives.  |
| 5      | First week of Oct.   | Organising: Concept, nature, process and significance;   |
| 6      | Second week of Oct.  | Authority and responsibility relationships.  |
| 7      | Third week of Oct.   | Staffing: Nature, Scope and Process.   |
| 8      | Fourth week of Oct.  | Motivation: Concept, Theories : Maslow, Herberg, McGregor.   |
| 9      | Last week of Oct.    | Leadership: Concept and leadership styles, Leadership theories.  |
| 10     | First week of Nov.   | Nature, process, networks and barriers, Effective communication.   |
| 11     | Second week of Nov.  | MST...   |
| 12     | Third week of Nov.   | Controlling : Nature, importance,  |
| 13     | Last week of Nov.    | Management of Change: Concept,   |
| 14.    | First week of Dec    | Areas of control, control process.   |
| 15.    | Second week of Dec.  | Nature and process of planned change   |
| 16.    | Third week of Dec.   | Revision   |
| 17.    | Last week of Dec.    | Revision   |

# Govt. Shivalik College Naya Nangal

## Teaching Plan (2020-21)

**Class: B.COM Sem (III)**

**Paper: INCOME TAX LAW**

**Name : Dr. PAYAL JASWAL**

| <b>Sr. No</b> | <b>Dates</b>         | <b>Topics</b>   |
|---------------|----------------------|---|
| 1.            | First week of Sept.  | Definitions, Distinction between Capital and Revenue and Introduction of Income tax |
| 2.            | Second week of Sept. | Basis of charge   |
| 3.            | Third week of Sept.  | Incidence of tax  |
| 4             | Last week of Sept.   | Exempted incomes  |
| 5             | First week of Oct.   | Agriculture Income & its tax treatment  |
| 6             | Second week of Oct.  | Agriculture Income & its tax treatment  |
| 7             | Third week of Oct.   | Computation of Income from salaries and house property .                            |
| 8             | Fourth week of Oct.  | Profit and gains from business and profession including Depreciation                |
| 9             | Last week of Oct.    | Capital gains   |
| 10            | First week of Nov.   | Income from other sources   |
| 11            | Second week of Nov.  | Carry forward and set off of losses   |
| 12            | Third week of Nov.   | <b>MST Exams...</b>   |
| 13            | Last week of Nov.    | Income of other persons to be included in assessee's total income.                  |
| 14.           | First week of Dec    | Income of other persons to be included in assessee's total income.                  |
| 15.           | Second week of Dec.  | Income of other persons to be included in assessee's total income.                  |
| 16.           | Third week of Dec.   | Revision  |
| 17.           | Last week of Dec.    | Revision  |

# Govt. Shivalik College Naya Nangal

## Teaching Plan (2020-21)

Class: B.COM (sem V)

Paper: MANAGEMENT ACCOUNTING- I

Name : Dr. PAYAL JASWAL

| Sr. No | Dates                | Topics   |
|--------|----------------------|--|
| 1.     | First week of Sept.  | <b>Management Accounting : Meaning, Definition, Nature, Objectives, Scope and Functions of Management Accounting, Management Accounting and Financial Accounting, Management and Cost Accounting.</b>  |
| 2.     | Second week of Sept. | <b>Utility of Management Accounting, Role of Management Accounting in decision making; Management Accounting Tools; Advantages and Limitations of Management Accounting.</b>   |
| 3.     | Third week of Sept.  | <b>Financial Statements: Concept, Nature, Objectives of Financial Statements, Types of Financial Statements; Limitations of Financial Statements; Analysis and Interpretation of Financial Statements: Objectives, Types and Methods of Financial Statements Analysis.</b> |
| 4      | Last week of Sept.   | <b>Fund Flow Analysis : Concept of Funds, Sources and Uses of Funds, Concept of Flow, Funds Flow Statement</b>   |
| 5      | First week of Oct.   | <b>Managerial uses of Funds Flow Analysis, Statement of Changes in working Capital, Funds Flow Statements</b>  |
| 6      | Second week of Oct.  | <b>Funds Flow Statement</b>  |
| 7      | Third week of Oct.   | <b>Cash Flow Analysis : Indian Accounting Standard – 3, Cash Flow Statement.</b>   |
| 8      | Fourth week of Oct.  | <b>Cash Flow Analysis : Indian Accounting Standard – 3, Cash Flow Statement.</b>   |
| 9      | Last week of Oct.    | <b>Comparative Statements, Common size statements, and Trend analysis</b>  |
| 10     | First week of Nov.   | <b>Ratio Analysis Profitability ratios, Turnover ratios, Liquidity ratios</b>  |
| 11     | Second week of Nov.  | <b>MST....</b>   |
| 12     | Third week of Nov.   | <b>Ratio Analysis Advantage of Ratio Analysis; Limitations of Accounting Ratios.</b>   |
| 13     | Last week of Nov.    | <b>Ratio Analysis , Solvency ratios</b>  |

|     |                     |   |
|-----|---------------------|---|
| 14. | First week of Dec   | Calculation and interpretation of the ratios; |
| 15. | Second week of Dec. | Revision                                      |
| 16. | Third week of Dec.  | Revision                                      |
| 17. | Last week of Dec.   | Revision                                      |

## Govt. Shivalik College Naya Nangal

### Teaching Plan (2020-21)

**Class: B.COM Sem (V)**

**Paper: INDIRECT TAXES**

**Name : Dr. PAYAL JASWAL**

| Sr. No | Dates                | Topics  |
|--------|----------------------|---|
| 1.     | First week of Sept.  | Goods and Services Tax: Meaning, Nature & Scope; Taxes of Centre and State subsumed under GST |
| 2.     | Second week of Sept. | Benefits and Limitations of GST. Registration, Procedure                                      |
| 3.     | Third week of Sept.  | Levy & collection of GST; GST Council & Administrative authorities                            |
| 4      | Last week of Sept.   | Input tax credit, Tax invoices Debit & Credit Notes;  |
| 5      | First week of Oct.   | Accounts and records, Return Assessment and Payments of tax,                                  |
| 6      | Second week of Oct.  | Inspection, search and seizure, E way bill offences & penalties                               |
| 7      | Third week of Oct.   | Appeal & Revision under GST.  |
| 8      | Fourth week of Oct.  | Customs Act: Basic Concept, Types of Custom Duties, valuation of goods,                       |
| 9      | Last week of Oct.    | Procedure for import & export   |
| 10     | First week of Nov.   | Exemptions from Custom Duty.  |
| 11     | Second week of Nov.  | MST Exams...  |

|            |                            |   |
|------------|----------------------------|---|
| <b>12</b>  | <b>Third week of Nov.</b>  | GST Portal & <i>Network</i>                                   |
| <b>13</b>  | <b>Last week of Nov.</b>   | Comprehensive structure of GST Model: Kelkar Shah Model       |
| <b>14.</b> | <b>First week of Dec</b>   | Amendments and Cancellation. Time, Value and Place of Supply. |
| <b>15.</b> | <b>Second week of Dec.</b> | <b>Revision</b>   |
| <b>16.</b> | <b>Third week of Dec.</b>  | <b>Revision</b>   |
| <b>17.</b> | <b>Last week of Dec.</b>   | <b>Revision</b>   |