

# Govt. Shivalik College Naya Nangal

## Teaching Plan(2021-22)

Class: B.COM (sem II)

Paper: BUSINESS LAWS – II

Name : Dr. PAYAL JASWAL

| Sr. No | Dates         | Topics   |
|--------|---------------|--|
| 1.     | 9-16 March    | Negotiable Instrument Act (1881): Definition of negotiable instruments, Features; Promissory Note: Bill of Exchange                                      |
| 2.     | 18-26 March   | Cheque; Holder and Holder in the Due Course; Crossing of a cheque, Types of Crossing; Negotiation; Dishonour and discharge of negotiable instrument.     |
| 3.     | 27-31 March   | The Consumer Protection: Salient features, Grievance redressal machinery. Act Recent changes in Consumer Protection Act                                  |
| 4      | 1-7 April     | The Patent Act (1970): Introduction, Definitions, Kinds of Patents, Exclusive Marketing rights, Filing and Examination of Application                    |
| 5      | 9-18 April    | Term of Patent, Right of Patentee, Restoration of Lapse Patent, Surrender, Revocation and Infringement of Patent, Regulatory Authorities and Panelities. |
| 6      | 19-26 April   | The Factories Act, 1948: Objects and Definitions, Provisions Regarding Health, Safety and Welfare of Workers, Working Hours of Adults                    |
| 7      | 27-30 April   | Additional Provisions Regulating Employment of Women in a Factory, Employment of Young Persons And Children, Penalties and Procedures.                   |
| 8      | 2-9 May       | The Information Technology Act (2008): Objectives, Regulatory Authorities and Penalties , Fraud Prevention.  |
| 9      | 10-18 May     | The Right to Information Act (2005): Definitions, Right to Information and Obligations of Public Authorities   |
| 10     | 19-25 May     | The Central and State Information Commission, Powers and Functions of the Information Commissions  |
| 11.    | 27 May-6 June | MST Exams...   |
| 12.    | 7-15 June     | Appeal and Penalties.  |

# Govt. Shivalik College Naya Nangal

## Teaching Plan (2021-22)

Class: B.COM (sem VI)

Paper: MANAGEMENT ACCOUNTING II

Name : Dr. PAYAL JASWAL

| Sr. No | Dates         | Topics  |
|--------|---------------|---|
| 1.     | 9-16 March    | CVP Analysis: Introduction, CVP Assumptions and Uses; Break-Even Analysis: BE Point   |
| 2.     | 18-26 March   | Margin of Safety, and maintaining a desired level of profit; Graphical presentation of CVP Relationship; Profit Graph.  |
| 3.     | 27-31 March   | Marginal Costing and Management Decisions – Marginal Costing vis-à-vis Absorption Costing; Marginal and differential costing as a tool for decision making;                                       |
| 4      | 1-7 April     | Marginal Costing Techniques; Marginal Cost and Product Pricing; Change of Product Mix;  |
| 5      | 9-18 April    | Make or Buy Decisions; exploring new markets; Shut Down Decisions.  |
| 6      | 19-26 April   | Budgeting for Profit Planning and Control: Meaning of Budget and Budgetary control; Objectives; Merits and Limitations; Types of Budgets  |
| 7      | 27-30 April   | The budget manual, principal budget factor, preparation and monitoring procedures, preparation of functional budgets (Production, Sales, Materials), cash budget, (idea of master budget          |
| 8      | 2-9 May       | Fixed and flexible budgeting; Control ratios; Zero base budgeting; Performance budgeting; Responsibility accounting.  |
| 9      | 10-18 May     | Fixed and flexible budgeting; Control ratios; Zero base budgeting; Performance budgeting; Responsibility accounting.  |
| 10     | 19-25 May     | Standard Costing and Variance Analysis: Meaning of Standard Cost and Standard Costing; Advantages and Application; Variance analysis: Material, Labour and Overhead Variances (two-way analysis). |
| 11.    | 27 May-6 June | MST Exams...  |
| 12.    | 7-15 June     | Revision  |
|        |               |   |

# Govt. Shivalik College Naya Nangal

## Teaching Plan (2021-22)

Class: B.COM (sem VI)

Paper: BUSINESS ENVIRONMENT

Name : Dr. PAYAL JASWAL

| Sr. No | Dates         | Topics   |
|--------|---------------|--|
| 1.     | 9-16 March    | Business Environment: Concept, importance and components, Internal and external environment, Micro and macro variables   |
| 2.     | 18-26 March   | Income, Employment, Money Supply, Price Level, Interest rates, Savings and Investments,  |
| 3.     | 27-31 March   | Trade and balance of payments. Movement and Interrelationship between different variables  |
| 4      | 1-7 April     | Trends in Macro variables in India, Changing dimensions of business environment .  |
| 5      | 9-18 April    | Indian Planning : Basic strategy of Indian planning, Current five year plan : objectives and basic framework   |
| 6      | 19-26 April   | Resource allocation in five year plans; Achievements and failures of Indian planning. NITI Aayog: Role and functions.  |
| 7      | 27-30 April   | Economic Environment - Elements of economic environment, Economic Systems: Capitalism, Socialism and Mixed Economy;  |
| 8      | 2-9 May       | Role of Government: Growth and performance of public and private sector; Monetary and fiscal policy  |
| 9      | 10-18 May     | New economic policy and its impact on Indian economy   |
| 10     | 19-25 May     | Economic reforms, liberalization and structural adjustment programmes. International Environment: International trading environment (overview); Trends in India's Foreign trade; |
| 11.    | 27 May-6 June | MST Exams...   |
| 12.    | 7-15 June     | Foreign trade and economic growth; International economic groupings  |

## Govt. Shivalik College Naya Nangal

### Teaching Plan (2021-22)

Class: B.COM (sem IV)

Paper: COMPANY LAW

Name : Dr. PAYAL JASWAL

| Sr. No | Dates         | Topics  |
|--------|---------------|---|
| 1.     | 9-16 March    | Company : Meaning, features, The Concept of Lifting of Corporate Veil, Emerging Types of Companies.                   |
| 2.     | 18-26 March   | Formation of Company –Promotion & Registration; Preliminary contracts;  |
| 3.     | 27-31 March   | Memorandum of Association   |
| 4      | 1-7 April     | Articles of Association   |
| 5      | 19-26 April   | Prospectus  |
| 6      | 27-30 April   | Shares & Share Capital  |
| 7      | 2-9 May       | Book Building Process, Dematerialisation of Shares  |
| 8      | 10-18 May     | ASBA System, Transfer & Transmission of Shares, Buyback of Shares. Directors; Borrowing Powers (including debentures) |
| 9      | 19-25 May     | Members; Managerial remuneration,   |
| 10     | 27 May-6 June | MST Exams...  |
| 11.    | 7-15 June     | Majority Powers and Minority Rights; Winding-up of the company.   |

# Govt. Shivalik College Naya Nangal

## Teaching Plan (2021-22)

Class: B.COM (sem IV)

Paper: INCOME TAX LAW

Name : Dr. PAYAL JASWAL

| Sr. No | Dates         | Topics  |
|--------|---------------|---|
| 1.     | 9-16 March    | Deductions out of gross total income                                      |
| 2.     | 18-26 March   | Deductions out of gross total income                                      |
| 3.     | 27-31 March   | Computation of total income in regard to income of individuals            |
| 4      | 1-7 April     | Computation of total income in regard to income of individuals            |
| 5      | 9-18 April    | HUF   |
| 6      | 19-26 April   | HUF   |
| 7      | 27-30 April   | Partnership firm & Companies.   |
| 8      | 2-9 May       | Partnership firm & Companies.   |
| 9      | 10-18 May     | Advance Payment of Tax; Deduction of tax at source                        |
| 10     | 19-25 May     | Income tax authorities and administration of the act,                     |
| 11.    | 27 May-6 June | MST Exams...  |
| 12.    | 7-15 June     | Assessment procedure, Appeals .Refunds and Penalties. E. Filing of return |