Teaching Plan (2022-23)

Class: B.COM Sem (I)

Paper: BUSINESS LAWS - 1

Sr. No	Dates	Topics
1.	1-3 Sept.	LAW OF CONTRACT (1872): Nature of contract, Classification; Offer and acceptance
2.	5-10 Sept.	Capacity of parties to contract; Free consent
3.	12-17 Sept.	Consideration; legality of object
4	19-24 Sept.	Agreements declared void; Performance of Contract;
5	26-01 Oct.	Discharge of contract, Remedies for breach of contract
6	03-08 Oct.	Special Contracts: Indemnity; Guarantee; Bailment and Pledge; Agency
7	10-15 Oct.	SALES OF GOODS ACT (1930): Formation of contracts of sale; Goods and their classification, price; conditions, and warranties
8	17-22 Oct.	Transfer of Property in Goods; Performance of the Contract of Sales; Unpaid Seller and his Rights
9	24-29 Oct.	Sale by Auction; Hire Purchase Agreement.
10	31-05 Nov.	Partnership Act (1932): Nature and characteristics.
11	09-12 Nov.	MST Exams
12	14-19 Nov.	Registration of Partnership firms, Types of partnership.
13	21-26 Nov.	Rights, Duties and Implied Authority. Mode of Dissolution
14.	28-03 Dec	The Limited Liability Partnership Act (2008): Salient features
15.	05-10 Dec.	LLP Agreement, Incorporation by Registration
16.	12-17 Dec.	Revision
17.	19-23 Dec.	Revision

Teaching Plan (2022-23)

Class: B.COM Sem (III)

Paper: PRINCIPLES OF BUSINESS MANAGEMENT

Sr. No	Dates	Topics
1.	1-3 Sept.	Introduction: Concept, nature, process and significance of management; An overview of functions of Management.
2.	5-10 Sept.	Planning: Concept, process and types
3.	12-17 Sept.	Decision making: Concept and process.
4	19-24 Sept.	Management by objectives.
5	26-01 Oct.	Organising: Concept, nature, process and significance;
6	03-08 Oct.	Authority and responsibility relationships.
7	10-15 Oct.	Staffing: Nature, Scope and Process.
8	17-22 Oct.	Motivation: Concept, Theories : Maslow, Herberg, McGregor.
9	24-29 Oct.	Leadership: Concept and leadership styles, Leadership theories.
10	31-05 Nov.	Nature, process, networks and barriers, Effective communication.
11	09-12 Nov.	MST
12	14-19 Nov.	Controlling: Nature, importance, areas of control, control process.
13	21-26 Nov.	Management of Change: Concept, Nature and process of planned change
14.	28-03 Dec	Revision
15.	05-10 Dec.	Revision

Teaching Plan (2022-23)

Class: B.COM Sem (III)

Paper: INCOME TAX LAW

Sr. No	Dates	Topics
1.	1-3 Sept.	Definitions, Distinction between Capital and Revenue and Introduction of Income tax
2.	5-10 Sept.	Basis of charge
3.	12-17 Sept.	Incidence of tax
4	19-24 Sept.	Exempted incomes
5	26-01 Oct.	Agriculture Income & its tax treatment
6	03-08 Oct.	Agriculture Income & its tax treatment
7	10-15 Oct.	Computation of Income from salaries and house property .
8	17-22 Oct.	Profit and gains from business and profession including Depreciation
9	24-29 Oct.	Capital gains
10	31-05 Nov.	Income from other sources
11	09-12 Nov.	Carry forward and set off of losses
12	14-19 Nov.	MST Exams
13	21-26 Nov.	Income of other persons to be included in assessee's total income.
14.	28-03 Dec	Income of other persons to be included in assessee's total income.
15.	05-10 Dec.	Revision

Teaching Plan (2022-23)

Class: B.COM (sem V)

Paper: MANAGEMENT ACCOUNTING- I

Sr. No	Dates	Topics
1.	1-3 Sept.	Management Accounting: Meaning, Definition, Nature, Objectives, Scope and Functions of Management Accounting, Management Accounting and Financial Accounting, Management and Cost Accounting.
2.	5-10 Sept.	Utility of Management Accounting, Role of Management Accounting in decision making; Management Accounting Tools; Advantages and Limitations of Management Accounting.
3.	12-17 Sept.	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.
4	19-24 Sept.	Fund Flow Analysis: Concept of Funds, Sources and Uses of Funds, Concept of Flow, Funds Flow Statement
5	26-01 Oct.	Managerial uses of Funds Flow Analysis, Statement of Changes in working Capital, Funds Flow Statements
6	03-08 Oct.	Funds Flow Statement
7	10-15 Oct.	Cash Flow Analysis: Indian Accounting Standard – 3, Cash Flow Statement.
8	17-22 Oct.	Cash Flow Analysis: Indian Accounting Standard – 3, Cash Flow Statement.
9	24-29 Oct.	Comparative Statements, Common size statements, and Trend analysis
10	31-05 Nov.	Ratio Analysis Profitability ratios, Turnover ratios, Liquidity ratios
11	09-12 Nov.	MST
12	14-19 Nov.	Ratio Analysis Advantage of Ratio Analysis; Limitations of Accounting Ratios.
13	21-26 Nov.	Ratio Analysis , Solvency ratios
14.	28-03 Dec	Calculation and interpretation of the ratios;
15.	05-10 Dec.	Revision

Teaching Plan (2022-23)

Class: B.COM Sem (V)

Paper: INDIRECT TAXES

Sr. No	Dates	Topics
1.	1-3 Sept.	Goods and Services Tax: Meaning, Nature & Scope; Taxes of Centre and State subsumed under GST
2.	5-10 Sept.	Benefits and Limitations of GST. Registration, Procedure
3.	12-17 Sept.	Levy & collection of GST; GST Council & Administrative authorities
4	19-24 Sept.	Input tax credit, Tax invoices Debit & Credit Notes;
5	26-01 Oct.	Accounts and records, Return Assessment and Payments of tax,
6	03-08 Oct.	Inspection, search and seizure, E way bill offences & penalties
7	10-15 Oct.	Appeal & Revision under GST.
8	17-22 Oct.	Customs Act: Basic Concept, Types of Custom Duties, valuation of goods,
9	24-29 Oct.	Procedure for import & export
10	31-05 Nov.	Exemptions from Custom Duty.
11	09-12 Nov.	MST Exams
12	14-19 Nov.	GST Portal & Network
13	21-26 Nov.	Comprehensive structure of GST Model: Kelkar Shah Model
14.	28-03 Dec	Amendments and Cancellation. Time, Value and Place of Supply.
15.	05-10 Dec.	Revision