

**Govt. Shivalik College Naya Nangal**

**Teaching Plan (2023-24)**

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

**Paper: BUSINESS LAWS - 1**

**Name : Dr. PAYAL JASWAL**

<b>Sr. No</b>	<b>Dates</b>	<b>Topics</b>
1.	1-5 August	LAW OF CONTRACT (1872): Nature of contract, Classification; Offer and acceptance
2.	7-12 August	Capacity of parties to contract; Free consent
3.	14-19 August	Consideration; legality of object
4	21-26 August	Agreements declared void; Performance of Contract;
5	28-03 September	Discharge of contract, Remedies for breach of contract
6	5-10 September	Special Contracts: Indemnity; Guarantee; Bailment and Pledge; Agency
7	12-17 September	SALES OF GOODS ACT (1930): Formation of contracts of sale; Goods and their classification, price; conditions, and warranties
8	19-24 September	Transfer of Property in Goods; Performance of the Contract of Sales
9	26-31 September	Sale by Auction; Hire Purchase Agreement.
10	2-7 October	Partnership Act (1932): Nature and characteristics, Registration of Partnership firms,
11	9-14 October	Types, Rights, Duties and Implied Authority. Mode of Dissolution of Partnership
12	16-21 October	The Limited Liability Partnership Act (2008): Salient features and revision
13	23-03 November	<b>MST Exams...</b>
14.	6-10 November	Unpaid Seller and his Rights
15.	14-18 November	LLP Agreement, Incorporation by Registration and revisio
16.	20 November onwards	<b>Revision</b>
17.	20 November onwards	<b>Revision</b>

Govt. Shivalik College Naya Nangal

Teaching Plan (2023-24)

Class: B.COM (sem V)

Paper: MANAGEMENT ACCOUNTING- I

Name : Dr. PAYAL JASWAL

Sr. No	Dates	Topics
1.	1-5 August	<b>Management Accounting : Meaning, Definition, Nature, Objectives, Scope and Functions of Management Accounting, Management Accounting and Financial Accounting, Management and Cost Accounting.</b>
2.	7-12 August	<b>Utility of Management Accounting, Role of Management Accounting in decision making; Management Accounting Tools; Advantages and Limitations of Management Accounting.</b>
3.	14-19 August	<b>Financial Statements: Concept, Nature, Objectives of Financial Statements, Types of Financial Statements</b>
4	21-26 August	<b>; Limitations of Financial Statements; Analysis and Interpretation of Financial Statements: Objectives, Types and Methods of Financial Statements Analysis.</b>
5	28-03 September	<b>Fund Flow Analysis : Concept of Funds, Sources and Uses of Funds, Concept of Flow, Funds Flow Statement</b>
6	5-10 September	<b>Managerial uses of Funds Flow Analysis, Statement of Changes in working Capital, Funds Flow Statements</b>
7	12-17 September	<b>Funds Flow Statement</b>
8	19-24 September	<b>Funds Flow Statement</b>
9	26-31 September	<b>Cash Flow Analysis : Indian Accounting Standard – 3, Cash Flow Statement.</b>
10	2-7 October	<b>Cash Flow Analysis : Indian Accounting Standard – 3, Cash Flow Statement.</b>
11	9-14 October	<b>Ratio Analysis Profitability ratios, Turnover ratios, Liquidity ratios</b>
12	16-21 October	<b>Ratio Analysis , Solvency ratios; Calculation and interpretation of the ratios;</b>
13	23-03 November	<b>MST Exams...</b>
14.	6-10 November	<b>Comparative Statements, Common size statements, and Trend analysis</b>
15.	14-18 November	<b>Comparative Statements, Common size statements, and Trend analysis</b>

**Govt. Shivalik College Naya Nangal**  
**Teaching Plan(2023-24)**

**Class: B.COM (sem II)**

**Paper: BUSINESS LAWS – II**

**Name : Dr. PAYAL JASWAL**

<b>Sr. No</b>	<b>Dates</b>	<b>Topics</b>
1.	7-11 Jan	Negotiable Instrument Act (1881): Definition of negotiable instruments, Features; Promissory Note: Bill of Exchange
2.	13-18 Jan	Cheque; Holder and Holder in the Due Course; Crossing of a cheque, Types of Crossing; Negotiation; Dishonour and discharge of negotiable instrument.
3.	20-25 Jan	The Consumer Protection: Salient features, Grievance redressal machinery. Act Recent changes in Consumer Protection Act
4	27-01 feb	The Patent Act (1970): Introduction, Definitions, Kinds of Patents, Exclusive Marketing rights, Filing and Examination of Application
5	03-08 feb	Term of Patent, Right of Patentee, Restoration of Lapse Patent, Surrender, Revocation and Infringement of Patent, Regulatory Authorities and Penalties.
6	10-15 feb	The Factories Act, 1948: Objects and Definitions, Provisions Regarding Health, Safety and Welfare of Workers, Working Hours of Adults
7	17-22 feb	Additional Provisions Regulating Employment of Women in a Factory, Employment of Young Persons And Children, Penalties and Procedures.
8	24 feb-01 March	The Information Technology Act (2008): Objectives, Regulatory Authorities and Penalties , Fraud Prevention.
9	3-8 March	The Right to Information Act (2005): Definitions, Right to Information and Obligations of Public Authorities
10	10-15 March	The Central and State Information Commission, Powers
11.	17-22 March	Appeal and Penalties.
12.	24-29 March	Functions of the Information Commissions
14.	1-5 April	Functions of the Information Commissions
15.	7-12 March	Revision
16.	16-30 March	MST

**Govt. Shivalik College Naya Nangal Teaching Plan (2023-24)**

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

**Paper: INDIRECT TAXES**

**Name : Dr. PAYAL JASWAL**

<b>Sr. No</b>	<b>Dates</b>	<b>Topics</b>
1.	1-5 August	Goods and Services Tax: Meaning, Nature & Scope; Taxes of Centre and State subsumed under GST
2.	7-12 August	Comprehensive structure of GST Model: Kelkar Shah Model
3.	14-19 August	Benefits and Limitations of GST. Registration, Procedure
4	21-26 August	Amendments and Cancellation. Time, Value and Place of Supply.
5	28-03 September	Levy & collection of GST; GST Council & Administrative authorities
6	5-10 September	Input tax credit, Tax invoices Debit & Credit Notes;
7	12-17 September	Accounts and records, Return Assessment and Payments of tax,
8	19-24 September	Inspection, search and seizure
9	26-31 September	E way bill offences & penalties
10	2-7 October	Appeal & Revision under GST.
11	9-14 October	Customs Act: Basic Concept, Types of Custom Duties, valuation of goods,
12	16-21 October	Procedure for import & export
13	23-03 November	<b>MST Exams...</b>
15.	6-10 November	GST Portal & Network.
16.	14-18 November	Exemptions from Custom Duty.
17.	20 November onwards	Revision.

**Govt. Shivalik College Naya Nangal**  
**Teaching Plan (2023-24)**

Class: B.COM (sem VI)

Paper: BUSINESS ENVIRONMENT

Name : Dr. PAYAL JASWAL

Sr. No	Dates	Topics
1.	7-11 Jan	Business Environment: Concept, importance and components, Internal and external environment, Micro and macro variables
2.	13-18 Jan	Income, Employment, Money Supply, Price Level, Interest rates, Savings and Investments,
3.	20-25 Jan	Trade and balance of payments. Movement and Interrelationship between different variables
4	27-01 feb	Trends in Macro variables in India, Changing dimensions of business environment .
5	03-08 feb	Indian Planning : Basic strategy of Indian planning, Current five year plan : objectives and basic framework
6	10-15 feb	Resource allocation in five year plans; Achievements and failures of Indian planning. NITI Aayog: Role and functions.
7	17-22 feb	Economic Environment - Elements of economic environment, Economic Systems: Capitalism, Socialism and Mixed Economy;
8	24 feb-01 March	Role of Government: Growth and performance of public and private sector; Monetary and fiscal policy
9	3-8 March	New economic policy and its impact on Indian economy
10	10-15 March	Economic reforms, liberalization and structural adjustment programmes.
11.	17-22 March	International Environment: International trading environment (overview); Trends in India's Foreign trade;
12.	24-29 March	Foreign trade and economic growth; International economic groupings
13.	1-5 April	Foreign trade and economic growth; International economic groupings
14.	7-12 March	Revision
15.	16-30 March	MST Exams...

**Govt. Shivalik College Naya Nangal**  
**Teaching Plan (2023-24)**

Class: B.COM (sem VI)

Paper: MANAGEMENT ACCOUNTING II

Name : Dr. PAYAL JASWAL

Sr. No	Dates	Topics
1.	7-11 Jan	CVP Analysis: Introduction, CVP Assumptions and Uses; Break-Even Analysis: BE Point
2.	13-18 Jan	Margin of Safety, and maintaining a desired level of profit; Graphical presentation of CVP Relationship; Profit Graph.
3.	20-25 Jan	Marginal Costing and Management Decisions – Marginal Costing vis-à-vis Absorption Costing; Marginal and differential costing as a tool for decision making;
4	27-01 feb	Marginal Costing Techniques; Marginal Cost and Product Pricing; Change of Product Mix;
5	03-08 feb	Make or Buy Decisions; exploring new markets; Shut Down Decisions.
6	10-15 feb	Budgeting for Profit Planning and Control: Meaning of Budget and Budgetary control; Objectives; Merits and Limitations; Types of Budgets
7	17-22 feb	The budget manual, principal budget factor, preparation and monitoring procedures, preparation of functional budgets (Production, Sales, Materials), cash budget, (idea of master budget
8	24 feb-01 March	Fixed and flexible budgeting; Control ratios; Zero base budgeting; Performance budgeting; Responsibility accounting.
9	3-8 March	Fixed and flexible budgeting; Control ratios; Zero base budgeting; Performance budgeting; Responsibility accounting.
10	10-15 March	Standard Costing and Variance Analysis: Meaning of Standard Cost and Standard Costing; Advantages and Application;
11.	17-22 March	Standard Costing and Variance Analysis: Meaning of Standard Cost and Standard Costing; Advantages and Application;
12.	24-29 March	Variance analysis: Material, Labour and Overhead Variances (two-way analysis).
13.	1-5 April	Variance analysis: Material, Labour and Overhead Variances (two-way analysis).
14.	7-12 March	Revision
15.	16-30 March	MST Exams...

# Govt. Shivalik College Naya Nangal

## Teaching Plan (2023-24)

Class: B.COM Sem (III)

Paper: PRINCIPLES OF BUSINESS MANAGEMENT

Name : Dr. PAYAL JASWAL

Sr. No	Dates	Topics
1.	1-5 August	Introduction: Concept, nature, process and significance of management; An overview of functions of Management.
2.	7-12 August	Planning: Concept, process and types
3.	14-19 August	Decision making: Concept
4	21-26 August	Process of decision making
5	28-03 September	Management by objectives.
6	5-10 September	Organising: Concept, nature, process and significance;
7	12-17 September	Authority and responsibility relationships.
8	19-24 September	Staffing: Nature, Scope and Process.
9	26-31 September	Motivation: Concept, Theories : Maslow, Herberg, McGregor.
10	2-7 October	Leadership: Concept and leadership styles,
11	9-14 October	Leadership theories
12	16-21 October	Nature, process, networks and barriers, Effective communication.
13	23-03 November	MST.....
14.	6-10 November	Management of Change: Concept, Nature and process of planned change
15.	14-18 November	Controlling : Nature, importance, areas of control, control process.
16.	20 November onwards	Revision

# Govt. Shivalik College Naya Nangal

## Teaching Plan (2023-24)

Class: B.COM Sem (III)

Paper: INCOME TAX LAW

Name : Dr. PAYAL JASWAL

Sr. No	Dates	Topics
1.	1-5 August	Definitions, Distinction between Capital and Revenue and Introduction of Income tax
2.	7-12 August	Basis of charge
3.	14-19 August	Incidence of tax
4	21-26 August	Exempted incomes
5	28-03 September	Exempted incomes
6	5-10 September	Agriculture Income & its tax treatment
7	12-17 September	Agriculture Income & its tax treatment
8	19-24 September	Computation of Income from salaries and house property .
9	26-31 September	Computation of Income from salaries and house property .
10	2-7 October	Profit and gains from business and profession including Depreciation
11	9-14 October	Capital gains
12	16-21 October	Income from other sources
13	23-03 November	MST Exams..
14.	6-10 November	Income of other persons to be included in assessee's total income.
15.	14-18 November	Carry forward and set off of losses
16.	20 November onwards	Revision



**Govt. Shivalik College Naya Nangal**  
**Teaching Plan (2023-24)**

Class: B.COM (sem IV)  
Paper: COMPANY LAW

Name : Dr. PAYAL JASWAL

Sr. No	Dates	Topics
1.	7-11 Jan	Company : Meaning, features, The Concept of Lifting of Corporate Veil, Emerging Types of Companies.
2.	13-18 Jan	Formation of Company –Promotion & Registration; Preliminary contracts;
3.	20-25 Jan	Memorandum of Association
4	27-01 feb	Articles of Association
5	03-08 feb	Prospectus
6	10-15 feb	Shares & Share Capital
7	17-22 feb	Book Building Process, Dematerialisation of Shares
8	24 feb-01 March	ASBA System, Transfer & Transmission of Shares, Buyback of Shares. Directors
9	3-8 March	Members; Managerial remuneration,
10	10-15 March	Majority Powers and Minority Rights;
11.	17-22 March	Winding-up of the company.
12.	24-29 March	Borrowing Powers (including debentures)
13.	1-5 April	Borrowing Powers (including debentures)
14.	7-12 March	Revision
15.	16-30 March	MST Exams...

**Govt. Shivalik College Naya Nangal**  
**Teaching Plan (2023-24)**

Class: B.COM (sem IV)  
Paper: INCOME TAX LAW

Name : Dr. PAYAL JASWAL

Sr. No	Dates	Topics
1.	7-11 Jan	Deductions out of gross total income
2.	13-18 Jan	Deductions out of gross total income
3.	20-25 Jan	Computation of total income in regard to income of individuals
4	27-01 feb	Computation of total income in regard to income of individuals
5	03-08 feb	HUF

<b>6</b>	<b>10-15 feb</b>	HUF
<b>7</b>	<b>17-22 feb</b>	Partnership firm & Companies.
<b>8</b>	<b>24 feb-01 March</b>	Partnership firm & Companies.
<b>9</b>	<b>3-8 March</b>	Advance Payment of Tax; Deduction of tax at source
<b>10</b>	<b>10-15 March</b>	Income tax authorities and administration of the act,
<b>11.</b>	<b>17-22 March</b>	Assessment procedure, Appeal
<b>12.</b>	<b>24-29 March</b>	.Refunds and Penalties. E. Filing of return
<b>13.</b>	<b>1-5 April</b>	.Refunds and Penalties. E. Filing of return
<b>14.</b>	<b>7-12 March</b>	Revision
<b>15.</b>	<b>16-30 March</b>	MST Exams...