

# Govt. Shivalik College Naya Nangal

## Teaching Plan (2024-25)

Class: B.COM Sem (I)

Paper: BUSINESS LAWS - 1

Name : Dr. PAYAL JASWAL

Sr. No	Dates	Topics
1.	First week of August	LAW OF CONTRACT (1872): Nature of contract, Classification; Offer and acceptance
2.	Second week of August	Capacity of parties to contract; Free consent
3.	Third week of August	Consideration; legality of object
4	Fourth week of August	Agreements declared void; Performance of Contract;
5	First week of September	Discharge of contract, Remedies for breach of contract
6	Second week of September	Special Contracts: Indemnity; Guarantee; Bailment and Pledge; Agency
7	Third week of September	SALES OF GOODS ACT (1930): Formation of contracts of sale; Goods and their classification, price; conditions, and warranties
8	Fourth week of September	Transfer of Property in Goods; Performance of the Contract of Sales; Unpaid Seller and his Rights
9	First week of October	Sale by Auction; Hire Purchase Agreement.
10	Second week of October	MST Exams...

<b>11</b>	Third week of October	Partnership Act (1932): Nature and characteristics, Registration of Partnership firms, Types, Rights, Duties and Implied Authority. Mode of Dissolution
<b>12</b>	Fourth week of October	The Limited Liability Partnership Act (2008): Salient features and revision
<b>13</b>	First and Second week of November	LLP Agreement, Incorporation by Registration and revision
<b>14.</b>	Last week of November	<b>Revision</b>

## **Govt. Shivalik College Naya Nangal**

### **Teaching Plan(2024-25)**

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

**Paper: BUSINESS LAWS – II**

**Name : Dr. PAYAL JASWAL**

<b>Sr. No</b>	<b>Dates</b>	<b>Topics</b>
<b>1.</b>	<b>First week of February</b>	Negotiable Instrument Act (1881): Definition of negotiable instruments, Features; Promissory Note: Bill of Exchange
<b>2.</b>	<b>Second week of February</b>	Cheque; Holder and Holder in the Due Course; Crossing of a cheque, Types of Crossing; Negotiation; Dishonour and discharge of negotiable instrument.
<b>3.</b>	<b>Third week of February</b>	The Consumer Protection: Salient features, Grievance redressal machinery. Act Recent changes in Consumer Protection Act

<b>4</b>	<b>Fourth week of February</b>	The Patent Act (1970): Introduction, Definitions, Kinds of Patents, Exclusive Marketing rights, Filing and Examination of Application
<b>5</b>	<b>First week of March</b>	Term of Patent, Right of Patentee, Restoration of Lapse Patent, Surrender, Revocation and Infringement of Patent, Regulatory Authorities and Penalties.
<b>6</b>	<b>Second week of March</b>	The Factories Act, 1948: Objects and Definitions, Provisions Regarding Health, Safety and Welfare of Workers, Working Hours of Adults
<b>7</b>	<b>Third week of March</b>	Additional Provisions Regulating Employment of Women in a Factory, Employment of Young Persons And Children, Penalties and Procedures.
<b>8</b>	Fourth week of March	The Information Technology Act (2008): Objectives, Regulatory Authorities and Penalties , Fraud Prevention.
<b>9</b>	First week of April	The Right to Information Act (2005): Definitions, Right to Information and Obligations of Public Authorities
<b>10</b>	Second week of April	The Central and State Information Commission, Powers
<b>11.</b>	Third week of April	Appeal and Penalties.
<b>12.</b>	Third week of April	Functions of the Information Commissions
<b>13.</b>	Fourth week of April	<b>MST Exams...</b>
<b>14.</b>	First week of May	<b>Revision</b>

# Govt. Shivalik College Naya Nangal

## Teaching Plan (2024-25)

Class: B.COM Sem (III)

Paper: PRINCIPLES OF BUSINESS MANAGEMENT

Name : Dr. PAYAL JASWAL

Sr. No	Dates	Topics
1.	First week of August	Introduction: Concept, nature, process and significance of management; An overview of functions of Management.
2.	Second week of August	Planning: Concept, process and types
3.	Third week of August	Decision making: Concept
4	Fourth week of August	Process of decision making
5	First week of September	Management by objectives.
6	Second week of September	Organising: Concept, nature, process and significance;

7	Third week of September	Authority and responsibility relationships.
8	Fourth week of September	Staffing: Nature, Scope and Process.
9	First week of October	Motivation: Concept, Theories : Maslow, Herberg, McGregor.
10	Second week of October	MST
11	Third week of October	Leadership theories
12	Fourth week of October	Nature, process, networks and barriers, Effective communication.
13	First week of November	Controlling : Nature, importance, areas of control, control process.
14.	First week of November	Management of Change: Concept, Nature and process of planned change
15.	Second week of November	Revision

## Govt. Shivalik College Naya Nangal

### Teaching Plan (2024-25)

Class: B.COM (sem IV)

Paper: COMPANY LAW

Name : Dr. PAYAL JASWAL

Sr. No	Dates	Topics
1.	First week of February	Company : Meaning, features, The Concept of Lifting of Corporate Veil, Emerging Types of Companies.
2.	Second week of February	Formation of Company –Promotion & Registration; Preliminary contracts;

<b>3.</b>	<b>Third week of February</b>	Memorandum of Association
<b>4</b>	<b>Fourth week of February</b>	Articles of Association
<b>5</b>	<b>First week of March</b>	Prospectus
<b>6</b>	<b>Second week of March</b>	Shares & Share Capital
<b>7</b>	<b>Third week of March</b>	Book Building Process, Dematerialisation of Shares
<b>8</b>	<b>Fourth week of March</b>	ASBA System, Transfer & Transmission of Shares, Buyback of Shares. Directors
<b>9</b>	<b>First week of April</b>	Members; Managerial remuneration,
<b>10</b>	<b>Second week of April</b>	Majority Powers and Minority Rights;
<b>11.</b>	<b>Third week of April</b>	Winding-up of the company. Borrowing Powers (including debentures)
<b>12.</b>	<b>Fourth week of April</b>	MST
<b>13.</b>	<b>First week of May</b>	Revision

# Govt. Shivalik College Naya Nangal

## Teaching Plan (2024-25)

Class: B.COM Sem (V)

Paper: INDIRECT TAXES

Name : Dr. PAYAL JASWAL

Sr. No	Dates	Topics
1.	First week of August	Goods and Services Tax: Meaning, Nature & Scope; Taxes of Centre and State subsumed under GST
2.	Second week of August	Comprehensive structure of GST Model: Kelkar Shah Model
3.	Third week of August	Benefits and Limitations of GST. Registration, Procedure
4	Fourth week of August	Amendments and Cancellation. Time, Value and Place of Supply.
5	First week of September	Levy & collection of GST; GST Council & Administrative authorities
6	Second week of September	Input tax credit, Tax invoices Debit & Credit Notes;
7	Third week of September	Accounts and records, Return Assessment and Payments of tax,
8	Fourth week of September	Inspection, search and seizure
9	First week of October	E way bill offences & penalties. Appeal & Revision under GST.
10	Second week of October	MST
11	Third week of October	Customs Act: Basic Concept, Types of Custom Duties, valuation of goods,

<b>12</b>	Fourth week of October	Procedure for import & export
<b>13</b>	First week of November	Exemptions from Custom Duty.
<b>15.</b>	Second week of November	GST Portal & Network.
<b>16.</b>	Third week of November	GST Portal & Network.
<b>17.</b>	Fourth week of November	Revision

**Class: B.COM (sem V)**  
**Teaching plan 2024-25**

**Paper: MANAGEMENT ACCOUNTING- I**

**Name : Dr. PAYAL JASWAL**

<b>Sr. No</b>	<b>Dates</b>	<b>Topics</b>
<b>1.</b>	First week of August	<b>Management Accounting : Meaning, Definition, Nature, Objectives, Scope and Functions of Management Accounting, Management Accounting and Financial Accounting, Management and Cost Accounting.</b>
<b>2.</b>	Second week of August	<b>Utility of Management Accounting, Role of Management Accounting in decision making; Management Accounting Tools; Advantages and Limitations of Management Accounting.</b>
<b>3.</b>	Third week of August	<b>Financial Statements: Concept, Nature, Objectives of Financial Statements, Types of Financial Statements</b>
<b>4</b>	Fourth week of August	<b>; Limitations of Financial Statements; Analysis and Interpretation of Financial Statements: Objectives, Types and Methods of Financial Statements Analysis.</b>
<b>5</b>	First week of September	<b>Fund Flow Analysis : Concept of Funds, Sources and Uses of Funds, Concept of Flow, Funds Flow Statement</b>
<b>6</b>	Second week of September	<b>Managerial uses of Funds Flow Analysis, Statement of Changes in working Capital, Funds Flow Statements</b>
<b>7</b>	Third week of September	<b>Funds Flow Statement</b>
<b>8</b>	Fourth week of September	<b>Cash Flow Analysis : Indian Accounting Standard – 3, Cash Flow Statement.</b>
<b>9</b>	First week of October	<b>Cash Flow Analysis : Indian Accounting Standard – 3, Cash Flow Statement.</b>
<b>10</b>	Second week of October	<b>MST</b>

<b>11</b>	Third week of October	<b>Ratio Analysis Profitability ratios, Turnover ratios, Liquidity ratios</b>
<b>12</b>	Fourth week of October	<b>Ratio Analysis , Solvency ratios; Calculation and interpretation of the ratios;</b>
<b>13</b>	First week of November	<b>Ratio Analysis Advantage of Ratio Analysis; Limitations of Accounting Ratios.</b>
<b>14.</b>	Second week of November	<b>Comparative Statements, Common size statements, and Trend analysis</b>
<b>15.</b>	Third and Fourth week of November	<b>Revision</b>

**Govt. Shivalik College Naya Nangal**

**Teaching Plan (2024-25)**

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

**Paper: BUSINESS ENVIRONMENT**

**Name : Dr. PAYAL JASWAL**

<b>Sr. No</b>	<b>Dates</b>	<b>Topics</b>
<b>1.</b>	<b>First week of February</b>	Business Environment: Concept, importance and components, Internal and external environment, Micro and macro variables
<b>2.</b>	<b>Second week of February</b>	Income, Employment, Money Supply, Price Level, Interest rates, Savings and Investments,
<b>3.</b>	<b>Third week of February</b>	Trade and balance of payments. Movement and Interrelationship between different variables
<b>4</b>	<b>Fourth week of February</b>	Trends in Macro variables in India, Changing dimensions of business environment .
<b>5</b>	<b>First week of March</b>	Indian Planning : Basic strategy of Indian planning, Current five year plan : objectives and basic framework
<b>6</b>	<b>Second week of March</b>	Resource allocation in five year plans; Achievements and failures of Indian planning. NITI Aayog: Role and functions.
<b>7</b>	<b>Third week of March</b>	Economic Environment - Elements of economic environment, Economic Systems: Capitalism, Socialism and Mixed Economy;

8	Fourth week of March	Role of Government: Growth and performance of public and private sector; Monetary and fiscal policy
9	First week of April	New economic policy and its impact on Indian economy
10	Second week of April	Economic reforms, liberalization and structural adjustment programmes.
11.	Third week of April	International Environment: International trading environment (overview); Trends in India's Foreign trade; Foreign trade and economic growth; International economic groupings
12.	Fourth week of April	MST Exams...
13.	First week of May	Revision

**Govt. Shivalik College Naya Nangal**

**Teaching Plan (2024-25)**

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

**Paper: MANAGEMENT ACCOUNTING II**

**Name : Dr. PAYAL JASWAL**

Sr. No	Dates	Topics
1.	First week of February	CVP Analysis: Introduction, CVP Assumptions and Uses; Break-Even Analysis: BE Point
2.	Second week of February	Margin of Safety, and maintaining a desired level of profit; Graphical presentation of CVP Relationship; Profit Graph.
3.	Third week of February	Marginal Costing and Management Decisions – Marginal Costing vis-à-vis Absorption Costing; Marginal and differential costing as a tool for decision making;
4	Fourth week of February	Marginal Costing Techniques; Marginal Cost and Product Pricing; Change of Product Mix;

<b>5</b>	<b>First week of March</b>	Make or Buy Decisions; exploring new markets; Shut Down Decisions.
<b>6</b>	<b>Second week of March</b>	Budgeting for Profit Planning and Control: Meaning of Budget and Budgetary control; Objectives; Merits and Limitations; Types of Budgets
<b>7</b>	<b>Third week of March</b>	The budget manual, principal budget factor, preparation and monitoring procedures, preparation of functional budgets (Production, Sales, Materials), cash budget, (idea of master budget
<b>8</b>	<b>Fourth week of March</b>	Fixed and flexible budgeting; Control ratios; Zero base budgeting; Performance budgeting; Responsibility accounting.
<b>9</b>	<b>First week of April</b>	Fixed and flexible budgeting; Control ratios; Zero base budgeting; Performance budgeting; Responsibility accounting.
<b>10</b>	<b>Second week of April</b>	Standard Costing and Variance Analysis: Meaning of Standard Cost and Standard Costing; Advantages and Application;
<b>11.</b>	<b>Third week of April</b>	Variance analysis: Material, Labour and Overhead Variances (two-way analysis).
<b>12.</b>	<b>Fourth week of April</b>	<b>MST Exams...</b>
<b>13.</b>	<b>First week of May</b>	Revision