

Govt. Shivalik College Naya Nangal

Teaching Plan (2025-26)

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...

11	Third week of October	Partnership Act (1932): Nature and characteristics, Registration of Partnership firms, Types, Rights, Duties and Implied Authority. Mode of Dissolution
12	Fourth week of October	The Limited Liability Partnership Act (2008): Salient features and revision
13	First and Second week of November	Negotiable Instrument Act (1881): Definition of negotiable instruments, Features; Promissory Note: Bill of Exchange . Cheque; Holder and Holder in the Due Course; Crossing of a cheque, Types of Crossing; Negotiation; Dishonor and discharge of negotiable instrument.
14.	Last week of November	Revision

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Teaching Plan (2025-26)

Class: B.COM (sem II)

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;

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

Govt. Shivalik College Naya Nangal

Teaching Plan (2025-26)

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

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Teaching Plan (2025-26)

Class: B.COM (sem IV)

Paper: Business Environment

Name : Dr. PAYAL JASWAL

Sr. No	Dates	Topics
1.	First week of February	Industrial policy
2.	Second week of February	Fiscal policy

3.	Third week of February	Monetary policy
4	Fourth week of February	EXIM Policy
5	First week of March	Public Sector Undertaking
6	Second week of March	Economic Reforms
7	Third week of March	International Environment
8	Fourth week of March	MNC
9	First week of April	Foreign Investment
10	Second week of April	International Economic institutions
11.	Third week of April	Revision
12.	Fourth week of April	MST
13.	First week of May	Revision

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Teaching Plan (2025-26)

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,

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

Class: B.COM (sem V)
Teaching plan 2025-26

Paper: MANAGEMENT ACCOUNTING- I

Name : Dr. PAYAL JASWAL

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

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

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Teaching Plan (2025-26)

Class: B.COM (sem VI)

Paper: BUSINESS ENVIRONMENT

Name : Dr. PAYAL JASWAL

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

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Teaching Plan (2025-26)

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;

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