

Govt. Shivalik College Naya Nangal

Teaching Plan (2022-23)

Class: B.COM Sem (V)

Paper: INDIRECT TAXES

Name : Dr. PAYAL JASWAL

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

Govt. Shivalik College Naya Nangal

Teaching Plan (2022-23)

Class: B.COM Sem (III)

Paper: PRINCIPLES OF BUSINESS MANAGEMENT

Name : Dr. PAYAL JASWAL

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

Govt. Shivalik College Naya Nangal

Teaching Plan (2022-23)

Class: B.COM (sem V)

Paper: MANAGEMENT ACCOUNTING- I

Name : Dr. PAYAL JASWAL

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

Govt. Shivalik College Naya Nangal

Teaching Plan (2022-23)

Class: B.COM Sem (III)

Paper: INCOME TAX LAW

Name : Dr. PAYAL JASWAL

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

Govt. Shivalik College Naya Nangal

Teaching Plan (2022-23)

Class: B.COM (sem II)

Paper: BUSINESS LAWS – II

Name : Dr. PAYAL JASWAL

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

13.	24-29 April	The Information Technology Act (2008): Objectives, Regulatory Authorities and Penalties , Fraud Prevention.
14.	1-6 May	The Right to Information Act (2005): Definitions, Right to Information and Obligations of Public Authorities
15.	8-13 May	The Right to Information Act (2005): Definitions, Right to Information and Obligations of Public Authorities
16.	15-20 May	The Central and State Information Commission, Powers and Functions of the Information Commissions
17.	22-27 May	Appeal and Penalties.
18.	29-3 June	Revision

Govt. Shivalik College Naya Nangal

Teaching Plan (2022-23)

Class: B.COM (sem VI)

Paper: MANAGEMENT ACCOUNTING II

Name : Dr. PAYAL JASWAL

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

16.	15-20 May	Variance analysis: Material, Labour and Overhead Variances (two-way analysis).
17.	22-27 May	Variance analysis: Material, Labour and Overhead Variances (two-way analysis).
18.	29-3 June	Revision.

Govt. Shivalik College Naya Nangal

Teaching Plan (2022-23)

Class: B.COM (sem 1)

Paper: BUSINESS LAWS - 1

Name : Dr. PAYAL JASWAL

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

Govt. Shivalik College Naya Nangal

Teaching Plan (2022-23)

Class: B.COM (sem IV)

Paper: INCOME TAX LAW

Name : Dr. PAYAL JASWAL

Sr. No	Dates	Topics
1.	1-4 Feb	Deductions out of gross total income
2.	6-11 Feb	Deductions out of gross total income
3.	13-18 Feb	Computation of total income in regard to income of individuals
4.	20-25 Feb	Computation of total income in regard to income of individuals
5.	27-4 March	Computation of total income in regard to income of individuals
6.	6-11 March	HUF
7.	13-18 March	HUF
8.	20-25 March	HUF
9.	27-1 April	Partnership firm & Companies.
10.	3-8 April	Partnership firm & Companies.
11.	10-15 April	Partnership firm & Companies.
12.	17-22 April	Advance Payment of Tax; Deduction of tax at source
13.	24-29 April	Advance Payment of Tax; Deduction of tax at source
14.	1-6 May	Income tax authorities and administration of the act,
15.	8-13 May	Income tax authorities and administration of the act,
16.	15-20 May	Assessment procedure, Appeals .Refunds and Penalties. E. Filing of return
17.	22-27 May	Assessment procedure, Appeals .Refunds and Penalties. E. Filing of return
18.	29-3 June	Revision

Govt. Shivalik College Naya Nangal

Teaching Plan (2022-23)

Class: B.COM Sem (V)

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6	03-08 Oct.	Inspection, search and seizure, E way bill offences & penalties
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13	21-26 Nov.	Comprehensive structure of GST Model: Kelkar Shah Model
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15.	05-10 Dec.	Revision

Govt. Shivalik College Naya Nangal

Teaching Plan (2022-23)

Class: B.COM (sem IV)

Paper: COMPANY LAW

Name : Dr. PAYAL JASWAL

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

