

# Govt. Shivalik College Naya Nangal

## Teaching Plan (2023-24)

Class: B.COM Sem (I)

Paper: BUSINESS LAWS - 1

Name : Dr. PAYAL JASWAL

Sr. No	Dates	Topics
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	MST Exams...
14.	6-10 November	Unpaid Seller and his Rights
15.	14-18 November	LLP Agreement, Incorporation by Registration and revisio
16.	20 November onwards	Revision

# 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	Management Accounting : Meaning, Definition, Nature, Objectives, Scope and Functions of Management Accounting, Management Accounting and Financial Accounting, Management and Cost Accounting.
2.	7-12 August	Utility of Management Accounting, Role of Management Accounting in decision making; Management Accounting Tools; Advantages and Limitations of Management Accounting.
3.	14-19 August	Financial Statements: Concept, Nature, Objectives of Financial Statements, Types of Financial Statements
4	21-26 August	; Limitations of Financial Statements; Analysis and Interpretation of Financial Statements: Objectives, Types and Methods of Financial Statements Analysis.
5	28-03 September	Fund Flow Analysis : Concept of Funds, Sources and Uses of Funds, Concept of Flow, Funds Flow Statement
6	5-10 September	Managerial uses of Funds Flow Analysis, Statement of Changes in working Capital, Funds Flow Statements
7	12-17 September	Funds Flow Statement
8	19-24 September	Funds Flow Statement
9	26-31 September	Cash Flow Analysis : Indian Accounting Standard – 3, Cash Flow Statement.
10	2-7 October	Cash Flow Analysis : Indian Accounting Standard – 3, Cash Flow Statement.
11	9-14 October	Ratio Analysis Profitability ratios, Turnover ratios, Liquidity ratios
12	16-21 October	Ratio Analysis , Solvency ratios; Calculation and interpretation of the ratios;
13	23-03 November	MST Exams...
14.	6-10 November	Comparative Statements, Common size statements, and Trend analysis
15.	14-18 November	Comparative Statements, Common size statements, and Trend analysis

16.	20 November onwards	Revision
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## Govt. Shivalik College Naya Nangal

### Teaching Plan (2023-24)

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

**Paper: INDIRECT TAXES**

Name : Dr. PAYAL JASWAL

Sr. No	Dates	Topics
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 (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**

<b>Sr. No</b>	<b>Dates</b>	<b>Topics</b>
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