

## **Govt. College, Aharwala (Bilaspur) -Yamuna Nagar Lesson Plan (2025-26) [ODD Semester]**

<b>Name of Teacher</b>	Karan Singh
<b>Department</b>	Commerce
<b>Class &amp; Section</b>	B.Com 5 <sup>th</sup> Semester
<b>Subject and Code</b>	Industrial and Labour Laws
<b>Semester Duration</b>	August 2025to November 2025

### **Topics**

#### **Month of August**

Labour Laws: History , Need , Purpose , classification of labour laws in India, Regulatory Framework , fundamental rights and industrial relations, Article 14: Equality before law , Article16: Equality of opportunity in public employment, article 19(1) ( c): Right to association and union , Article 23 and 24: Right against exploitation, equal pay for equal work, social security provisions; New Labour Codes: Need, objectives, features, proposals, code on wages 2019, code on social security 2020, industrial relation code 2020.

#### **Month of September**

Labour welfare and law of industrial relations: The factories act 1948: Approval, licensing and registration , health, safety and welfare measurement of employees, provisions regarding employments of adults, provisions regarding employments of women and children, The contract labour act 1970, The industrial dispute act 1947: definitions , authorities, procedure to settle disputes , Trade Union Act: Provisions, authorities, registration, amalgamation and dissolution.

#### **Month of October**

Law of wages: The payment of wages act 1936: Definition, methods of computing wages ; The minimum wages act 1948; payment of bonus act 1965: Definition of accounting year, allocable surplus , available surplus , eligibility and disqualification of bonus , computation of bonus, power of inspectors , penalties and offences.

#### **Month of November**

Laws of social security: The employee state insurance Act 1948; The employees provident fund act 1952: Definitions, pension scheme, superannuation , employee pension fund scheme, employee deposit linked insurance scheme , determination and recovery of money due from employer, penalties; The gratuity act 1972: objectives , coverage , employer's obligations; benefits; overview of sharam suvidha portal; ESIC portal; EPFO portal.

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<b>Name of Teacher</b>	Karan Singh
<b>Department</b>	Commerce
<b>Class &amp; Section</b>	M.com 3 <sup>rd</sup> Sem
<b>Subject and Code</b>	Project Planning & Control
<b>Semester Duration</b>	August 2025 to November 2025
<b>Topics</b>	
<b>Month of August</b>	
<p><b>Project:</b> Concept, types, features; ideas generation and screening, identification of investment opportunities project screening; Project feasibility study; Project planning and analysis, project organization structure. <b>Market and Demand Analysis:</b> Sources of information- primary and secondary; Demand forecasting and market planning.</p>	
<b>Month of September</b>	
<p><b>Technical Analysis:</b> Materials and inputs; Production technology; Product mix; Plant location and layout; Selection of plant and equipment; <b>Financial Analysis:</b> Cost of project and means of financing; Major cost components; Planning capital structure; Financing schemes of financial institutions.</p>	
<b>Month of October</b>	
<p><b>Profitability and Financial Projections:</b> Cost of production; Break-even analysis; Projected balance sheet, profit and loss account and cash flow statement. <b>Appraisal Criteria and Process:</b> Methods of appraisal under certainty, uncertainty and risk.</p>	
<b>Month of November</b>	
<p><b>Investment appraisal in practice:</b> Appraisal process of financial institutions; <b>Social Cost Benefit Analysis:</b> Meaning and methodology; L&amp;M and UNIDO approach; SCBA in India. <b>Project Review/control:</b> Evaluation of project. PERT/CPM. Problem of time and cost overrun, Project implementation practices in India.</p>	

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<b>Name of Teacher</b>	Karan Singh
<b>Department</b>	Commerce
<b>Class &amp; Section</b>	B.Com <sup>1st</sup> Semester
<b>Subject and Code</b>	Financial Accounting
<b>Semester Duration</b>	August 2025to November 2025

**Topics**

**Month of August**

Financial Accounting: Concept, objectives and scope; Accounting as an information system ; Accounting Principles: concepts and conventions; Double Entry System; A brief overview of accounting standards in India; Journal, Ledger and trial balance.

**Month of September**

Capital and revenue: Concepts , classification of income; expenditure; receipts, provision and reserve. Final Accounts: Trading & Profit and Loss Account and balance sheet with adjustments.

**Month of October**

Accounting for non profit organization; Consignment Accounts: Accounting records; normal and abnormal loss; valuation of unsolved stock.

**Month of November**

Branch Accounts: Dependent Branch , Debtor's System, Stock and Debtor's System, whole sale branch, final accounts, hire purchase and installment payment system: Basic concepts, difference and accounting treatment.